



United States Office of Personnel Management
Office of the Chief Financial Officer

Benefits Administration Letter

Number: 26-306

Date: April 2026

Subject: Instructions Regarding Required Agency Payments to the Civil Service Retirement and Disability Fund for VERAs and VSIPs Under the Consolidated Appropriations Act, 2026

Introduction and Purpose

Since October 2011, appropriations statute has required separating agencies to make a payment to the Civil Service Retirement and Disability Fund (CSRDF) for each employee separating for retirement:

- under a Voluntary Early Out Authority (VERA)
- with a Voluntary Separation Incentive Payment (VSIP)
- with any other form of monetary separation incentive.

[Section 734 of Division E, Title VII, of Public Law 119-75 \(2025\)](#), for Fiscal Year 2026 (FY 2026), continues this requirement. This BAL announces the unit cost of processing a retirement claim and provides instructions on making payments to the CSRDF for retirements in FY 2026.

For separations under a VERA and retirements with a VSIP during FY 2026, the average unit cost of processing a retirement claim is **\$610.55** per claim.

Remittance Amount for FY 2026

The amount agencies remit to OPM for retirements in FY 2026 is an amount equal to the FY 2025 average unit cost of processing annuity cases (\$610.55) multiplied by the number

employees who retired under a VERA, or with a VSIP, or with any other form of monetary separation incentive (i.e., any form of buyout).

Here is an example of an agency reimbursement:

Type of Retirement	Number of Employees	×	Unit Cost	=	Cost
# of VERA Retirements	150	×	610.55	=	\$91,582.50
# of VSIP Retirements	50	×	610.55	=	\$30,527.50
# of VERA+VSIP Retirements	200	×	610.55	=	\$122,110.00
# of Retirements with other incentive payment	5	×	610.55	=	\$3,052.75
Total Reimbursement to CSRDF:					\$247,272.75

Remittances For Previous Years

For reconciliation purposes, funds from prior fiscal years must not be combined with FY 2026. Each fiscal year must be reported separately (e.g., FY 2023, FY 2024, FY 2025, and FY 2026). The unit costs for the last 4 years are:

Reimbursement For Retirements During:	Cost Per Employee
FY 2022	\$ 694.19
FY 2023	\$ 694.19
FY 2024	\$ 610.55
FY 2025	\$ 610.55

Payment Methods

Payments should be made via Intra-governmental Payment and Collection (IPAC) to OPM. If payments are not able to be made via IPAC to OPM, please reach out to OPMVERAVSIP@opm.gov for alternative payment options.

Note: To facilitate the reconciliation of payments, we prefer to have individual agencies submit the remittances rather than payroll providers. If payroll providers submit payments on behalf of the agency, it is important that the 3-digit Agency Code of the agency submitting payment is included.

IPAC Remittances

- Agency Location Code (ALC): 24000002
- Receiver's Treasury Account Symbol (TAS): AID: 024 Main: 8135 A: X Sub: 002

- Receiver’s Business Event Type Code (BETC): COLAVRCT
- Receiver’s Standard General Ledger: Debit 101000 and Credit 540000
- Description: VERA/VSIP type; CSRS or FERS; and Agency Code (3 digit) remitting payment
 - **Note:** Follow the guidance below for submitting the Remittance Report spreadsheet (Attachment 1) detailing the breakout of the payments made to OPM for each Authority Type (VERA, VSIP, or VERA with VSIP).
- Point of Contact: Include the name and email address of the person who is familiar with paying the VERA/VSIP costs.

Payment Timing

Payments, regardless of the method, should be sent no later than 45 calendar days after the end of the month in which the employee retires. Payments should be submitted monthly. For example, payments for retirements between December 1 and December 31, 2025, should be sent by February 15, 2026.

Individual Retirement Records

Agencies must annotate the Individual Retirement Records (SF 2806 and SF 3100) in the remarks column under the “Service History” section with the legal authority for each VERA or VSIP when submitting retirement paperwork.

Remittance Report

All agencies must submit Remittance Reports using Attachment 1, which show the identifying payroll office number(s), Authority Type (VERA, VSIP, or VERA with VSIP), Benefit Type (CSRS or FERS), and 3-digit Agency Code for the payment being sent via IPAC. Please note – there are three separate tabs in Attachment 1, and each tab represents an Authority Type.

The totals on each Remittance Report (**Attachment 1**) must match the amount of the IPAC. OPM will use these reports for validation purposes to ensure payments have been remitted correctly.

All reports, along with a copy of the remittance, must be emailed to OPMVERAVSIP@opm.gov within five (5) business days from the date of the IPAC. For any questions regarding this BAL, please email OPMVERAVSIP@opm.gov.