

CSRS APPENDIX

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Civil Service Retirement System (CSRS) Key Dates

The following key dates are taken from regulations found in 5 C.F.R. § 831. These dates have special significance to employees in the Firefighter and Law Enforcement Retirement program.

January 1975 (CSRS) The extra one-half percent retirement deductions started first pay period in 1975. Retirement deductions prior to this date were calculated at the normal rate for retirement deduction purposes.

October 1, 1982 (CSRS) From this date forward a deposit is required for the employee to receive service credit for non-deduction (also known as temporary) service for annuity computation purposes.

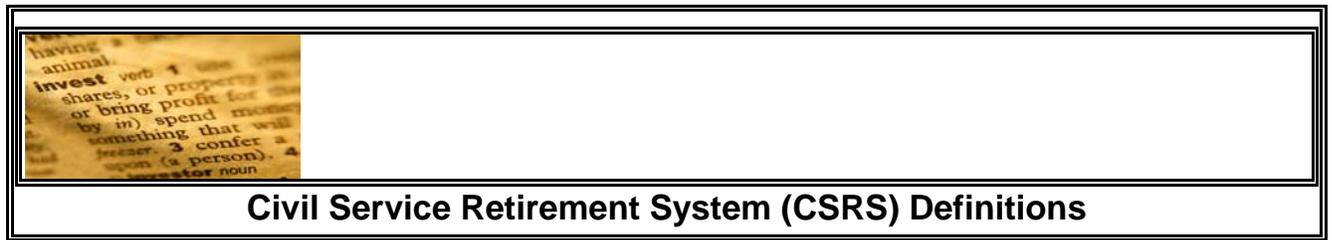
January 18, 1988 (CSRS) The requirement for continuous employment in a secondary position applies to voluntary breaks in service beginning after this date.

September 30, 1989 (CSRS) Last date for individual claims to be received by employing agency for all periods of previous service. From October 1, 1989 to present, the employee can only claim their preceding year of service.

October 1, 1994 (CSRS/FERS) Alternative Form of Annuity (AFA), previously available to employees subject to mandatory retirement, is permanently eliminated for all except terminally ill employees.



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(Definitions taken from 5 C.F.R. § 831.902)

Primary Duties

- ✱ Are paramount in influence or weight; that is, constitute the basic reasons for the existence of the position;
- ✱ Occupy a substantial portion of the individual's working time over a typical work cycle;
and
- ✱ Are assigned on a regular and recurring basis.

Duties that are of an emergency, incidental, or temporary nature cannot be considered "primary" even if they meet the substantial portion of time criterion.

In general, if an employee spends an average of at least 50 percent of the time performing a duty or group of duties, they are deemed to be the primary duties, without the need for further evidence or support.

Firefighter

An employee whose duties are "primarily" to perform work directly connected with:

- ✱ control and extinguishment of fires; or
- ✱ maintenance and use of firefighting apparatus and equipment.¹

Also included in this definition is an employee who moves directly from a primary firefighter position to a secondary position. (See definition of secondary position in following sections.)

Note: Does not include an employee whose primary duties are the performance of routine fire prevention inspection.

¹ The court has provided a narrow interpretation of a primary firefighter as it relates to this part of the definition. In a key decision, Felzien v. OPM (90-3445, April 17, 1991) the U.S. Court of Appeals reviewed not only the maintenance and use of firefighting apparatus and equipment but also the hazards, fire physical requirements, and the individual's proximity to the fireline. This is determined on a case-by-case basis (See Appendix _____ for a more thorough review of the Felzien decision).

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Law Enforcement Officer

An employee in a position whose duties are "primarily" the investigation, apprehension, or detention of individuals suspected or convicted of offenses against the criminal laws of the United States.

Also includes an employee engaged in this activity who moves directly to a secondary position. (See secondary positions in following sections.)

Detention Duties

Duties which require frequent direct contact in the:

- detention,
- direction,
- supervision,
- inspection,
- training,
- employment,
- care,
- transportation, or
- rehabilitation of individuals suspected or convicted of offenses against:
the criminal laws of the United States; or
 - ✳ the District of Columbia, or
 - ✳ offenses against the punitive articles of the Uniform Code of Military Justice.

Frequent Direct Contact means:

- ✳ personal,
- ✳ immediate, and
- ✳ regularly assigned contact with detainees while performing detention duties, which is repeated and continual over a typical work cycle.

Primary Position

To perform work:

- ✳ directly connected with controlling and extinguishing fires; or
- ✳ maintaining and using firefighter apparatus and equipment; or
- ✳ investigating, apprehending, or detaining individuals suspected or convicted of offenses against the criminal laws of the United States.

The condition in this definition that employment opportunities be limited (maximum entry age) does not apply with respect to an employee who moves directly (that is, without a break in service exceeding 3 days) from one rigorous fire (or law enforcement) position to another.

Secondary Position

Clearly in the firefighting or law enforcement field: In an organization having a firefighting or law enforcement mission; and is either:

(1) Supervisory - primary duties are as a first-level supervisor of firefighters or law enforcement officers in primary positions; or

(2) Administrative - executive, managerial, technical, semi-professional, or professional position for which experience in a primary firefighting or law enforcement position (or equivalent experience outside the Federal government) is a **Mandatory Prerequisite**.

First-Level Supervisors

"First-level supervisors" are employees classified as supervisors who have direct and regular contact with the employees they supervise. First-level supervisors do not have subordinate supervisors. They are the first-line supervisors of primary firefighters or law enforcement officers.

Note: A first-level supervisory position may be a primary position if it meets the definitions and conditions previously described for primary firefighter or law enforcement officer coverage.

Conditions for Secondary Coverage - The Transfer Requirement

An employee's service in a position that has been determined by the employing agency head to be a qualifying secondary position is covered under the special retirement if the following requirements are met:

1. The employee moves directly (without a break in service exceeding 3 days) from a primary position to a secondary position; and
2. The employee has been continuously employed in a secondary position since moving from a primary position without a break in service exceeding 3 days.

Exception: a) a break in employment in secondary positions which begins with an involuntary separation (not for cause), or

 b) voluntary breaks in service which began January 19, 1988, or earlier.

Evidence of Coverage: An employee in a rigorous position is subject to the extra one-half percent retirement deductions.

An employee in a secondary position, who meets the coverage criteria, is subject to the extra one-half percent retirement deductions.

Individual Coverage vs. Position Coverage

Individual Coverage

Coverage applies only to the individual who made the claim for coverage, and while the individual occupied the position.

The coverage of a position based on an individual claim does not carry over to another incumbent of the same position.

Some individual coverage approvals by OPM and DOI have specific coverage dates. If a person continues to occupy a position which has only individual coverage, the individual must

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reclaim coverage every year.

Position Coverage

Coverage begins with the classification date and continues as long as the position is occupied, unless a starting coverage date is specified in the position approval.

A change in the title, series, grade, major duties or position number/classification **requires a new position approval.**

Maximum Entry Age

Upon entering position, an individual must be under:

age 37 for Firefighter and Law Enforcement Officer

Applies to all positions covered as Primary, including those positions expected to be covered. (Does **not** apply to secondary positions) (This is DOI policy.)

The requirement should be reflected on the OF-8 in "Remarks". Standard recommended statement: "This position is for young and physically vigorous individuals and is subject to the maximum entry age restrictions."

Mandatory Retirement

1. Firefighter - Age 57 (with 20 years covered service), or any time after age 57, upon reaching 20 years of covered service.
2. Law Enforcement Officer - Age 57 (with 20 years covered service), or any time after age 57, upon reaching 20 years of covered service.

The Servicing Personnel Office (SPO) must advise the employee in writing of a 60-day notice period.

An employee with 20 years covered service can retire anytime within the notice period.

The FF/LEO Retirement Specialist will send a reminder to servicing personnel offices, when the eligibility status of an employee is known.

Servicing personnel offices are responsible for tracking employees' special retirement coverage. See sample Special Retirement Eligibility form in Chapter _____ for use in tracking an employee's special retirement coverage.

Sample notifications of mandatory retirement for CSRS are in Appendix _____.

Personnel offices must use Personnel Action, SF-50, Nature of Action Code 300, Retirement-Mandatory, Authority Code SWM; and Reason stated in the Remarks: "mandatory retirement due to age and service".

A mandatory separation is not an adverse action under 5 CFR Part 752 or a removal action

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under 5 CFR Part 359. A mandatory separation is not an appealable action.

Details/Temporary Promotions

1. Primary - An employee who is not in a primary or secondary position and is detailed to a primary position is not covered under the provisions of 5 U.S.C. § 8336(c).
2. Secondary- An employee who is not in a primary or secondary position and is detailed to a secondary position is not covered under the provisions of 5 U.S.C. § 8336(c).
(5 CFR § 831.903)

The position of record determines the coverage. Therefore, an employee who has been detailed or temporarily promoted from a covered position to a non-covered position continues to be covered.

Conversely, an employee detailed or temporarily promoted to a covered position is not covered by the early retirement provisions.

(Summary in Federal Register, Volume 52, No. 242, Thursday, December 17, 1987, page 47894.)

Employee Deductions And Agency Contributions

Retirement deductions are withheld from basic pay as set by law. The extra retirement deductions must be withheld, and matching contributions must be made, if the kind of service is covered, even if it is apparent that an employee probably will not service long enough in an approved position to qualify for retirement under the special provisions. The extra one-half percent deductions are not separately refundable even if the employee fails to qualify for firefighter or law enforcement officer retirement benefits. (CSRS and FERS Handbook Chapter 30)

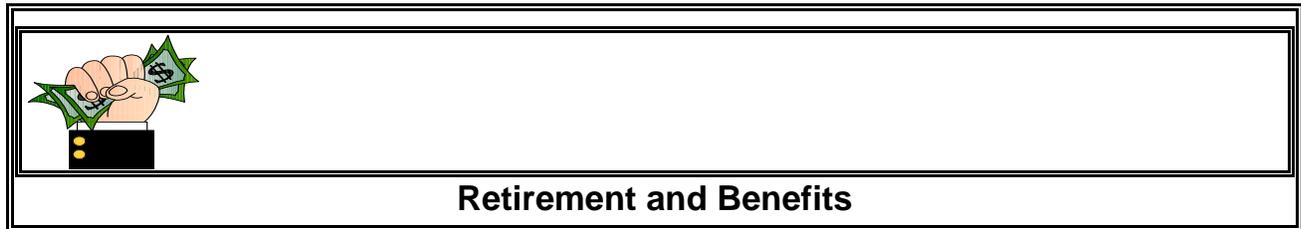
Firefighter or Law Enforcement Officer Contributions are:

Full CSRS (non-offset):	Employee	7.5%	Agency	7.5%
CSRS Offset:	Employee	1.3%*	Agency	7.5%**

*The rate was higher during the interim years of 1987 through 1989.

**The agency contribution rate for CSRS Offset employees is the full 7.5 percent. In addition, agencies pay the employer OASDI (Old Age, Survivors, and Disability Insurance) tax (6.2%) for CSRS Offset employees.

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(Chapter 46, CSRS and FERS Handbook)

Eligibility for Voluntary FF/LEO Retirement

Age 50 **and** 20 years covered service

Note 1: Not required to be in a covered firefighter or law enforcement officer position at time of retirement.

Note 2: Unused sick leave and military service cannot be used to meet the minimum service requirement.

Note 3: The minimum age and service requirements apply even if the employee retires involuntarily or due to a disability, or dies before meeting the minimum age and service requirements. Thus, the disability annuity of someone who does not meet the special age and service requirements at the time of retirement is computed under the regular provisions. If an employee qualifies for a disability retirement and also meets the age and service requirements for annuity under the special provisions, the employee may elect which benefit he or she wants to receive. If the employee elects the disability benefit, it is computed under the regular provisions. Also, the annuity paid to the survivor of an employee who dies in service without reaching these minimum age and service requirements is computed under the regular survivor provisions.

Separation from Covered Position: The employee must be separated from a position covered by retirement deductions.

"One-Out-Of-Two" Requirement: An employee must be covered by CSRS for at least one year within the two-year period immediately preceding the separation on which the annuity is based. The one year of service does not have to be continuous.

Erroneous Separations: If the employee is separated for retirement under the special provisions and OPM finds that the employee does not meet one of the above eligibility requirements, the separation may be found to be erroneous.

Mandatory Retirement: All firefighters and law enforcement officers are subject to mandatory separation based on age. However, mandatory separation does not apply to employees who are eligible for retirement under the special provisions, but who are not currently occupying a firefighter or law enforcement officer position.

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The standard mandatory separation age (if the employee has 20 years covered service) for:

- Firefighters - Age 57
- Law Enforcement Officers - Age 57

(More information is provided in Chapter _____ of this training manual.)

Computing Creditable Service for FF/LEO Retirement

Look at employee's work history, (sample form included):

1. List service by dates served in each position number (including any classification changes).
2. Verify special retirement coverage (and non-coverage) of each position occupied by employee:
 - Use the Bureau or Office listing of covered positions, and/or
 - OPM/DOI letters of approval. Read approval letters very carefully. Some OPM and DOI approval letters have a coverage ending date.
3. Use retirement service credit instructions, CSRS & FERS Handbook for Personnel and Payroll Offices, Chapter 20:
 - Full credit for LWOP up to six months in a calendar year;
 - Intermittent, credit only days/hours worked (use conversion charts in CSRS & FERS Handbook)
 - Full credit for time on the Office of Workers' Compensation (OWCP) rolls, if employee returns to work

Note 1: Forest Service has corrected some intermittent service to Nonpay, generally for service occurring between May 1984 and 1990.

Note 2: Work claimed by employee must meet definition of creditable service. Individuals who meet the "Federal function" and "supervision" tests are not Federal employees until formally appointed in the civil service. The appointing authority must have completed a Standard Form 50, Notification of Personnel Action, or other acceptable equivalent personnel action document used for appointing an individual into Federal employment. Work performed by Emergency Firefighters (EFF) does not meet the definition of "Federal employee". (CSRS and FERS Handbook, Chapter 20)

Certification of Special Retirement Eligibility: The servicing personnel office must submit certification of meeting 20 years of coverage with Firefighter and Law Enforcement Officer retirement packages. This can be done using the Special Retirement Eligibility form.

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Components of the Basic Annuity

Basic annuity benefits for firefighters and law enforcement officers are based primarily on:

The amount of creditable service; and

The individual's high-3 average salary

Basic Annuity Reductions

Failure to pay a deposit for non-deduction service performed prior to 10/01/82.

Failure to pay a redeposit of a refund based on a period of service ending before 10/01/90.

Election of (or court-ordered) survivor benefits for a current spouse and/or former spouse

Election of a survivor benefit for a person with an insurable interest

Election of the alternative annuity (presently limited to certain categories, including mandatory retirement--not available after September 30, 1994).

An offset amount for offset employees who are entitled to Social Security benefits

Computing Length of Service Periods

Provisions of Chapter 50 (FPM Supplement 830-1, and

Credit unused sick leave (CSRS only)

Computation of the Basic Annuity

2.5 percent of the high-3 average salary multiplied by the total service not to exceed 20 years;
plus

2 percent of the high-3 average salary multiplied by any additional years of creditable service exceeding 20 years.

Note 1: This formula has been used to produce a computation chart, see Appendix _____, CSRS Factor Chart for Firefighter and law enforcement officers.

Note 2: In computing a CSRS annuity, the law provides that all service, including non-law enforcement civilian service, military service, and credit for unused sick leave, receives credit at the 2.5 percent and 2 percent accrual rates. However, since an employee must have at least 20 years of law enforcement/firefighter service to be able to retire under the special provisions, as a practical matter, non-law enforcement or firefighter service is not credited at the 2.5 percent rate.

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Employees with a CSRS Annuity Component

Individuals who elect to transfer from CSRS coverage to FERS coverage after completing five (5) or more years of creditable civilian service as of the effective date of the transfer (excluding service covered by both CSRS and Social Security deductions) will have a CSRS annuity component.

The CSRS rules for creditability of service, calculation of length of service, average salary, reduction for unpaid CSRS deposit(s) and redeposit(s), and voluntary contributions annuity apply to the CSRS component of a FERS benefit.

Note 1: In computing the FERS component, law enforcement or firefighter service performed before the transfer to FERS does not count toward the 20-year limit on the 1.7 percent part of the formula. For example, an individual who transfers to FERS after completing 13 years of law enforcement or firefighter service can still accrue up to 20 years under FERS at the 1.7 percent rate.

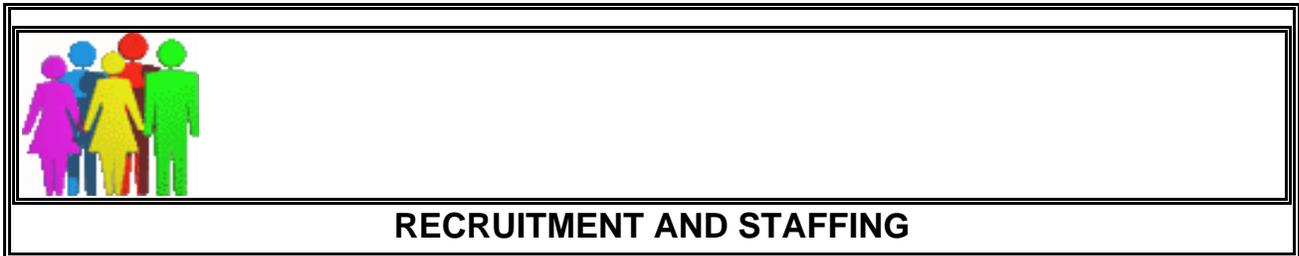
Note 2: In computing the CSRS component of a FERS benefit, only the years and months of law enforcement/firefighter service qualify for the 2.5 percent accrual. Any other CSRS component service (such as military and non-firefighter and law enforcement officer service) would be subject to the 2 percent accrual.

Worksheet

Sample Annuity Computations	
<p>Employee A</p> <p>CSRS retirement system Full time schedule Age 51</p>	26 years 6 months
<p>Work history:</p> <p>-20 years 6 months covered firefighter service, (includes 3 years for which a refund of retirement contributions was received)*</p> <p>- 4 years military service - 2 years non-fire service</p> <p style="text-align: right;">Total service for annuity:</p>	
<p>-High three average salary \$28,000</p> <p style="text-align: right;">Basic Annuity:</p>	<p>2.5% x \$28,000 = \$700 x 20 = \$14,000</p> <p>2% x \$28,000 = \$560 x 6.5 = <u>\$3,640</u></p> <p style="text-align: right;">\$17,640</p> <p>Quick Formula: ** \$28,000 x .63 = \$17,640</p>

*Occurred before 10/01/82

** For "Quick Formula" See Appendix 2



Primary Positions - Recruitment for primary positions must include requirement for "young and vigorous" workforce. The maximum entry age 37 must be applied to initial entry to all primary positions, both firefighter and law enforcement officer.

Exception is allowed if past "covered" service is sufficient, that when subtracted from current age, the employee is under age 37.

Maximum entry age must be listed in recruitment for any primary position, including any recruitment announcement, and requests for eligibles such as an SF-39.

Standard statement for recruitment announcements is: "Applicants for this position must not have reached their 37th birthday upon appointment to this position. An exception is allowed if there is prior Federal service in a covered firefighter or law enforcement officer positions."

The maximum entry age requirement does not apply to an employee who moves directly from one rigorous law enforcement officer or firefighter position to another.

Secondary Positions - Recruitment must include the requirement for specialized experience equivalent to that received in a primary position. (This includes any recruitment announcement, and requests for eligibles such as an SF-39.)

Typical statement for recruitment announcements is: "Prior experience in (wildland firefighting; or investigation, apprehension, or detention of individuals suspected of violating criminal laws of the United States) is required in order to carry out the duties and responsibilities of this position."

Placing Employee in Correct Retirement Code

Primary Position: All employees in approved primary positions, and subject to the retirement system, **must** pay the extra one-half percent retirement contributions. Employees must be placed in the appropriate retirement code for firefighter and law enforcement retirement. (See codes shown below.)

Secondary Position: All employees in approved secondary positions, and subject to the retirement system, must pay the extra one-half percent retirement contributions, **if they meet the coverage requirements**. Personnelists who handle such personnel actions must be very careful to assure that employees are eligible for secondary coverage. Generally, employees must be continuously covered in secondary positions. A break in coverage usually results in non-coverage.

Employees should check their SF-50's, Notification of Personnel Action, to assure that they are placed in the correct retirement code.

SF-50 Retirement Codes for Firefighters and Law Enforcement Officers:

6 = CSRS-Spec

E = FICA & CSRS-Spec (Offset)

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Refunds - An employee is entitled to a refund of the extra one-half percent retirement deduction, when the withholding was in **error**. This is when an employee is having the extra one-half percent deductions and:

- is not serving in a covered position, or
- is not eligible for coverage in a secondary position, and the retirement monies have not been refunded.

The employee can elect to leave the money in the fund. Any excess deductions not refunded will remain in the retirement account. However, the excess deposits will not accrue interest, since only voluntary excess payments accrue interest, and excess deductions are not considered voluntary payments.

A refund due to erroneous deductions is not considered a claim against the government subject to the four-year statute of limitations set forth in 31 U.S.C. § 3702(a).

The current servicing personnel office must correct the appropriate personnel actions. Corrections are made in accordance with personnel processing instructions.

Copies of the corrections, for erroneous special retirement deductions, must be sent to PAYPERS, Benefits Branch, Pat Adams. Do not send them to your payroll contact. They don't know the process and may issue a refund without verifying the employee's intentions.

The servicing personnel office must issue a notification to the employee (sample on next page).

The employee must make a written request to get a refund of the excess retirement monies.

Tracking Employee Coverage

General For employees in covered positions; or claiming coverage:

- Maintain a Special Retirement Eligibility form, we recommend it is kept in employee's OPF on a CD disk and updated as new actions are processed. Then, this information will follow him/her throughout their career.
- Confirm retirement system under which Position coverage is approved.

Position Coverage Approved: Employee must have extra one-half percent retirement deductions. The length of service in primary coverage should be tracked on Special Retirement Eligibility form.

- Primary coverage: Employees should be under age 37, if they have a new appointment to primary position.
- Secondary coverage: Employee is subject to extra one-half percent retirement deductions if requirements are met. To be eligible to continue coverage, employee must have a transfer from a primary position to a secondary position without a break in service.

Position Coverage Recommended: Normally a position should have a coverage determination before placing the employee in the position. If the position is significantly similar to a previously approved standard position description, the personnelist may place the employee in the position.

The SF-50 should show when position description was submitted for coverage and that the recommendation was primary. Under these circumstances, the extra one-half percent retirement deductions should be continued.

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No Position Coverage: Employee should be advised for CSRS must submit a written request within one year. It is extremely important the employee be encouraged to understand the significance of filing a claim timely. Also, the employee should be advised that the burden of proof rests with them.

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Classification And Special Retirement Coverage

Position Descriptions

First - Use a standard position description, if available.

If a new position must be written and classified, percentages must be shown next to "Major Duties" in each position description.

Those duties used to determine special retirement coverage must meet the definition of "Primary Duties". In general, if any employee spends an average of at least 50 percent of the time performing a duty or group of duties, they are the primary duties.

The OF-8, Position Description cover sheet, should show in "Remarks" the appointment limitations for primary positions. Standard remark recommended for use: "This position is for young and physically vigorous individuals and is subject to the maximum entry age restrictions." If the remark is not on the OF-8, a statement should be attached to the position description.

For Secondary positions, the "Knowledge's" section of the position description must include the statement that experience in a rigorous law enforcement or firefighting position is a mandatory prerequisite, and how/why that experience is necessary for that position.

An organization chart and functional statement should establish that the position is:

- clearly in the law enforcement or firefighting field; and
- in an organization having a law enforcement or firefighting mission

Classification Review of Secondary Positions

Secondary/Supervisory: the primary duties are as a first level supervisor of primary or primary/rigorous positions.

Note 1: A lead man, or foreman who has a limited degree of actual supervisory or management authority, is not a "true supervisor".

Note 2: Secondary/supervisory is interpreted to apply to those positions which have clearly moved away from direct fire involvement and into management. The senior person who is in charge at a fire scene (not in the camp, but on the fire) is certainly "directly connected" with fighting the fire and meets the definition for primary coverage as a firefighter. This concept also applies to law enforcement officer positions.

Note 3: Secondary/supervisory coverage stops if primary duties are no longer supervisory, **and the position loses its special retirement coverage unless it is resubmitted for approval.**

Secondary/Administrative: in an executive, managerial, technical, semiprofessional or professional position in which experience in a rigorous law enforcement or firefighting position, or equivalent experience outside the Federal government, is a **mandatory prerequisite**.

-This requirement for prior experience must be expressed in the "knowledge's" of the position description; and must be substantiated by the duties of the position description.

Submitting Position Descriptions For Special Retirement Coverage

Classifier/Designee Prepares Checklist

Page 1, Checklist of determination of FF/LEO coverage:

Complete as appropriate, classifier or authorized official signs at bottom of page 2;

Page 2, Checklist of documentation submitted:

Complete as appropriate, no signature required

Contents Of Position Package (See Appendices for a sample position package):

Checklist pages 1 and 2 (blank forms provided in Appendix 5)

Position Description

- OF-8 must be signed by classifier,
- percentages must show by major duties, or be documented on an attachment

Classification evaluation statement (optional)

Functional Statement of organization where position is located (may be a part of the introduction in the position description)

Organization Chart (can be handwritten, be in block format)

Copy of provisions of the Federal criminal law the incumbent is responsible for enforcing (if law enforcement retirement is claimed)

Current performance standard (PIPR), for the position being submitted (optional)