

Furlough Pay Questions and Answers
October 10, 2013

These FAQs do not apply to Exempted employees whose pay, leave, etc. continue in the same manner as before the shutdown began.

1. Will my pay for pay period 21 (Sept 22-Oct 5) be processed on time for hours worked prior to a lapse in appropriation?

Employees will receive their paycheck on the usual scheduled pay date. The IBC and the Department of the Treasury have excepted staff scheduled to process all pay schedules on the normal scheduled pay dates.

2. If I am required to work as an excepted employee, will I receive my normal rate of pay?

You will be paid at your normal rate of pay; however, you will not receive a complete salary payment during the furlough. Payment for the hours worked from October 1, 2013 forward will be delayed until Congress enacts an appropriate bill which gives us the legal authority to pay you. Once Congress enacts this law, amended timecards will be requested.

3. When will excepted employees receive payment for the hours worked?

A. Excepted employees will be paid for hours worked after Congress enacts appropriate legislation. For hours not worked (furlough time), excepted employees may be paid if Congress authorizes “back pay” for furloughed employees. Amended timecards will be requested after Congress enacts an appropriate bill.

B. Presidential appointees who are not covered by the leave system in 5 U.S.C. chapter 63 are not subject to furlough, but are also barred from receiving pay during a lapse in appropriation. These appointees will be paid after Congress passes and the President signs a new appropriation or continuing resolution.

4. Will employees who are furloughed get paid?

If Congress enacts an appropriate bill that provides for “back pay” furloughed employees will be paid for the time they were on furlough. Amended timecards will be requested at the appropriate time.

5. If my pay is insufficient to permit all deductions to be made, what is the order of precedence that deductions will be made from any salary check?

In general terms, the following deductions are taken from your pay in this order: 1) retirement; 2) Social Security tax; 3) Medicare tax; 4) federal income tax; 5) health insurance under Federal Employees Health Benefit Program; 6) basic life insurance

under Federal Employee Group Life Insurance; 7) state tax; 8) local tax; 9) government housing 10) debts owed to the federal government; 11) court-ordered debts; 12) optional benefits such as FEDVIP (vision insurance), FLTCIP (long term care insurance), Federal Flexible Savings Account, Thrift Savings contributions or loans; other voluntary deductions such as Association or Union dues, Combined Federal Campaign, allotments; 13) IRS tax levies.

6. Given the answer to #5 above, is it possible that my check for pay period 21 (Sep 22-Oct 5) could be zero?

Yes. Depending on the amount of basic pay received, and the obligations any individual employee may owe, or have previously elected to contribute, it is possible the net resulting pay could be minimal or even zero.

7. How can I stop these deductions from coming out of my pay?

You may access Employee Express and make changes to your tax exemptions, and various other deductions. Most changes are effective the following pay period.

8. How do I make a payment for the missed TSP loan deduction during the furlough period?

You must pay the missed payment amount directly to the TSP in order to avoid a taxable distribution. The Payroll Office cannot make up missed payments from the next pay check. Payments should be sent with a Loan Payment Coupon, which can be downloaded from the TSP web site at www.tsp.gov.

9. How do I make up for my missed Long Term Care Partners (LTCP), Federal Flexible Spending Account (FSA) or Dental/Vision deductions?

These programs have varying processes in place to catch up for missed deductions. Generally, voluntary benefit missed deductions are recovered as follows:

- LTCP will take an additional deduction in subsequent pay periods until the missed deduction is caught up. If Long Term Care Partners does not receive payment for three consecutive pay periods, they will begin to bill you directly. You should pay premiums that are directly billed to you on a timely basis to ensure continuation of coverage.
- FSA re-amortizes future deductions. The remaining allotments are recalculated over the remaining pay periods to match your election amount.
- Dental/Vision collects one extra deduction otherwise, BENEFEDS will generate a bill to you for premiums when no payment is received for two consecutive pay periods. You should pay premiums directly billed to you on a timely basis to ensure continuation of coverage.

10. My Health Savings Account (HSA) allotment deduction was missed. How will this be made up?

HSA allotments may be re-amortized by increasing your allotment in Employee Express (EEX). Taxes will be adjusted accordingly throughout the remainder of the year if the change is made in EEX. Changes in EEX will be effective the following pay period in most cases.

11. Will furloughed or excepted employees be paid for compensatory time that expired during the furlough?

A. Yes, but payments for expired compensatory time will be delayed until funds are available.

12. If my compensatory time expired during the furlough and I was prevented from using it will the expiration time be extended?

Unfortunately, no, unless Congress enacts legislations providing otherwise. There is no current authority to extend compensatory time beyond the expiration pay period. When the appropriation is passed any expired compensatory time would be paid for non-exempt FLSA employees. For exempt FLSA employees, payment of expired compensatory time would require supervisory approval.

13. When there is a shutdown furlough how does this impact a separating employee's lump-sum payment for their unused annual leave or restored annual leave?

Payments incurred by the agency for an employee's lump-sum payment will be delayed until funds are available. The Antideficiency Act (31 U.S.C. 1341 et seq.) does not allow authorization of any expenditure or obligation before an appropriation is made, unless authorized by law.

14. How should time and attendance records be reported for pay periods beyond pay period 21 (Sep 29-Oct 5 2013)?

Record your hours as Furlough time using pay code 103, including the holiday Oct 14, 2013. Excepted personnel should continue to keep track off-line the hours they worked for later submission of an amended time sheet when Congress enacts an appropriation bill.

15. Will employees get paid for a holiday that occurs during a shutdown furlough?

No. An employee (including excepted employees) who does not work on a holiday will not receive pay for a holiday that occurs during a shutdown furlough. If Congress

enacts an appropriation bill giving the government legal authority to pay retroactively, October 14th may be paid for excepted and furloughed employees.

16. Can excepted employees be required to perform work on a holiday that occurs during a shutdown furlough?

Yes. Each agency is responsible for determining which excepted activities must be performed on a holiday in order to carry out functions related to such excepted activities. If an excepted employee refuses to report for work on a holiday after being ordered to do so, he or she can be considered absent without leave (AWOL) and will be subject to any consequences that may follow from being AWOL.

17. What pay entitlements will accrue to an excepted employee who performs work on a holiday during a shutdown furlough?

The Federal Government will be obligated to pay an excepted employee who performs work on a holiday according to the normal rules governing pay for work on a holiday. For example, under 5 U.S.C. 5546(b), a covered employee would receive his or her rate of basic pay, plus holiday premium pay at a rate equal to the employee's rate of basic pay. In addition, if such an employee performs officially ordered or approved overtime work on a holiday (i.e., work in excess of his or her basic non-overtime work requirement for that day), the employee would receive overtime pay (or compensatory time off) for that work. Of course, an employee cannot receive payment for working on a holiday until either a FY14 appropriations or a continuing resolution, funding the agency, is signed and is enacted.