



United States
Office of
Personnel Management
The Federal Government's Human Resources Agency

Retirement and Insurance Service
Benefits Administration Letter

Number: 01-107

Date: June 19, 2001

Subject: Firefighter Pay Reform Act, PL 105-277

Background: The purpose of this letter is to inform you of changes in the way firefighter pay is computed. These changes are the result of Public Law 105-277. The changes were effective on the first day of the first pay period beginning on or after October 1, 1998, and apply to GS-081 firefighters, governmentwide, whose regularly established workweeks average 53 hours or more.

There are over 9,000 Federal employees who are classified in the GS-081 Fire Protection job classification series, which includes line firefighters, supervisory firefighters and fire inspectors. Most of these firefighters have extended tours of duty--most commonly, a 72-hour workweek, consisting of three 24-hour shifts. These 24-hour shifts include periods of actual work time and substantial periods of time during which firefighters are in "stand-by" status. Some firefighters, (most commonly supervisors) have a regular 40-hour workweek consisting of five 8-hour days plus regularly scheduled standby duty (e.g., an extra 16-hour standby shift).

Prior to the enactment of PL 105-277, firefighters were entitled to the same rate of basic pay that applied to General Schedule employees with a 40-hour workweek. In addition, they generally received standby duty pay under 5 U.S.C. 5545(c)(1) to compensate them for their extended tours of duty. Standby duty pay was paid as a percentage of basic pay not to exceed 25 percent of the employee's rate of basic pay (but not more than the rate of basic pay for GS-10, step1). The combination of base pay and standby duty pay constituted "basic pay" for retirement purposes.

Firefighters covered by the Fair Labor Standards Act (FLSA) overtime provisions also received additional pay under that Act. Under the FLSA, the overtime standard for firefighters is 53 hours per week (or 106 hours biweekly), instead of 40 hours (or 80 hours biweekly). For overtime hours within their regularly scheduled workweek, firefighters received a supplemental half-rate premium (in addition to basic pay and standby pay received for regularly scheduled hours). For irregular overtime hours, firefighters received time-and-one-half overtime pay.

*Civil Service
 Retirement
 System*

*Federal Employees'
 Group Life
 Insurance Program*

*Federal Employees
 Health Benefits
 Program*

*Federal Employees
 Retirement
 System*

*Long Term
 Care Insurance
 Program*

FLSA computations used the firefighter's "hourly regular rate", which was less than the firefighter's rate of basic pay because the hourly regular rate was derived by dividing the firefighters total remuneration (including standby duty pay) by the total number of hours worked.

The following list of definitions will help you in understand some of the provisions of the new law:

Definitions:

Annual Rate of Basic Pay

The annual rate fixed under the rate schedule applicable to the position held by the firefighter, including a locality rate schedule established under 5 U.S.C. 5304 or a special rate established under 5 U.S.C. 5305, before any deductions and exclusive of additional pay of any other kind.

Annualized Salary

The firefighters' pay used for retirement and insurance purposes

Basic 40 hour workweek

(1) A standard 40-hour workweek consisting of five 8-hour workdays that is part of the firefighter's regular tour of duty, or

(2) A designated block of hours within a firefighter's regular tour of duty that, on a fixed and recurring basis, consists of 40 hours of "actual work" during each administrative week (or 80 hours of work in each biweekly period), excluding sleep and standby duty hours, provided the regular tour of duty does not consist primarily of 24 hour shifts.

FLSA

Fair Labor Standards Act

Firefighter hourly rate of basic pay

An hourly rate computed by dividing the applicable annual rate of basic pay (including locality pay) by 2756 hours, as described in 5 CFR 550.1303

Irregular hours

Hours of work that are outside a firefighter's regular tour of duty

Overtime hours

Hours of work in excess of 106 hours in a biweekly pay period, or, if the agency establishes a weekly basis for overtime pay computations, hours of work in excess of 53 hours in an administrative workweek.

Overtime pay

Pay for overtime hours

Regular tour of duty

A firefighter's official work schedule, as established by the employing agency on a regular and recurring basis (or on a temporary basis in cases where a temporary change in schedules results in a reduction in regular work hours or a change in pay computation method used under § 550.1303). (See 5 CFR 550.1302 for full definition)

Straight Time Portion of Overtime Pay

The firefighter hourly rate of basic pay multiplied by the number of overtime hours in the firefighter's regular tour of duty.

What PL 105-277 Does: There are seven major changes under Public Law 105-277. In summary it:

- Eliminates standby duty pay and pays firefighters on an hourly rate basis.
- Requires that the applicable GS annual rate of basic pay be divided by a 2756-hour factor to derive the “firefighter hourly rate” instead of using the 2087-hour factor applicable to other Federal employees. (The 2756-hour factor is derived by multiplying the number of weeks in a year [52] by the FLSA weekly overtime standard [53 hours], which yields the number of non-overtime hours in a year for the typical full-time firefighter.) Provides time-and-one-half overtime pay for both FLSA-covered and FLSA-exempt firefighters for all overtime hours. (For FLSA-exempt firefighters, the overtime rate is capped at 1½ times the GS-10, step 1, rate (2087 hour basis), but cannot be less than the individual’s firefighter rate of basic pay).

Exception: Section 2 of Public Law 106-558 amends section 5542(a) of title 5, United States Code, by adding a new paragraph (5), which authorizes an overtime hourly rate of pay equal to one and one-half times the hourly rate of basic pay for certain wildland firefighters. New section 5542(a)(5) is applicable only to wildland firefighters who are exempt from the overtime pay provisions of the Fair Labor Standards Act of 1938, as amended, and who are employees of the Department of the Interior or the United States Forest Service of the Department of Agriculture. The authority also is applicable to wildland firefighters only while they are engaged in wildland fire suppression activities.

- Section 2 becomes effective on the first day of the first applicable pay period beginning on or after 30 days after December 21, 2000 (January 20, 2001), and applies only with respect to funds appropriated after December 21, 2000.
- Provides special pay computations for firefighters whose regular tour of duty includes a basic 40-hour workweek.
- Bars payment of any other premium pay, including night pay, Sunday pay, holiday pay, and hazardous duty pay.

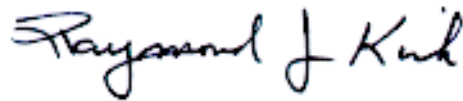
- Guarantees no loss in regular pay during employer-sanctioned training.
- Treats the straight-rate portion of overtime pay for overtime hours in the firefighter's regular tour of duty as basic pay for retirement, TSP basic pay, life insurance, severance pay, non-foreign cost of living allowance, post differential and certain other purposes. (The extra half-rate premium for those overtime hours is not basic pay for these purposes.)

For the typical FLSA-covered firefighter with a 72-hour workweek, the new law results in a total pay increase of about 9 percent. There are basically two different types of work schedules for firefighters. The first is for firefighters not on a regular 40-hour workweek (usually 24-hour shifts), and the second is for firefighters with a regular workweek of 53 hours or more that includes a regular 40-hour workweek. All other firefighters would have a regular workweek of 40 hours and would be paid under the same rules as other 40-hour employees.

Comparison of the provisions under the old and new laws

Old Computation Method	New Computation Method
Were entitled to same rate of basic pay that applied to GS employees with a 40 hour workweek	Requires that the applicable GS annual rate of basic pay be divided by a 2756 hourly factor to derive the "firefighter hourly rate" instead of using the 2087 multiplier applicable to other employees
Generally received standby duty pay to compensate for the extended tours of duty	Eliminates standby duty pay and pays on an hourly rate basis.
Standby duty was a percentage of the employee's rate of basic pay (up to 25% of the employee's rate of basic pay, not to exceed the rate of basic pay for a GS 10 step 1)	
Standby duty pay was basic pay for retirement purposes (5 U.S.C. 8331(3)(C))	Treats the "straight-rate" portion of overtime hours in the firefighters regular tour of duty as basic pay for retirement, TSP basic pay, life insurance, severance pay, non-foreign cost of living allowance, post differential and certain other purposes. The extra half-rate premium for those overtime hours is not basic pay for these purposes
Firefighters under the FLSA overtime provisions also received additional pay under that Act. Under the FLSA the overtime standard for firefighters is 53 hours per week (106 biweekly)	Provides time-and-one-half overtime pay for all overtime hours (includes both FLSA-covered and FLSA-exempt firefighters). For FLSA-exempt firefighters, the overtime rate is capped at one and one half times the GS-10 step 1 rate (2087 basis), but cannot be less than the individual's firefighter rate of basic pay. <i>Note: See exception to cap for wildland firefighters on page 3.</i>
For overtime within their regularly scheduled workweek, firefighters received a supplemental "half-rate" premium (in addition to the basic pay and standby duty pay received for regularly scheduled hours)	
For "irregular" overtime hours, firefighters received time-and-one-half overtime pay	
FLSA computations used the firefighters "hourly regular rate" which was less than the firefighter's rate of basic pay because the hourly rate was derived by dividing the firefighter's total remuneration (including standby duty pay) by the total number of hours worked	
Bars payment of any other premium pay, including night pay, Sunday pay, holiday pay, and hazardous duty pay	
	Provides special pay computations for firefighter whose tour of duty includes a basic 40 hour work week.

This BAL explains how you must compute basic pay for retirement purposes. It also provides additional information on documenting firefighter pay on the Individual Retirement Records, and submitting corrected information for records already forwarded to OPM.

A handwritten signature in black ink that reads "Raymond J. Kirk". The signature is written in a cursive style with a large initial 'R' and 'K'.

Raymond J. Kirk, Acting Director
Benefits Officers Resource Center
Retirement and Insurance Services

Attachment A --Explains how base pay is computed

Attachment B-- Explains how to record base pay on the Individual Retirement Record, SF2806 (CSRS) and SF 3100 (FERS)

Attachment C--Explains how to correct retirement records for employees who have already separated from service.

Attachment D-- Sample Certified Summary of Firefighter Pay and Tour

Attachment E-- Blank Certified Summary of Firefighter Pay and Tour

Attachment F-- Sample SF 2806-1 and Individual Retirement Records

Sample Pay Computation For:

24-Hour Shift Firefighters

For firefighters who usually work a 24-hour shift and have a regularly established workweek of at least 53 hours (on average, if workweek varies):

- ◆ Derive the basic firefighter hourly rate by dividing the GS annual rate (including locality pay) by 2756 hours.
- ◆ Multiply the basic firefighter rate times the number of non-overtime hours in the applicable period (e.g., maximum 106 hours in a biweekly period).
- ◆ Multiply the overtime firefighter rate (1 ½ rate) times the number of overtime hours (subject to GS-10/1 cap for FLSA exempt). *Note: See exception to cap for wildland firefighters on page 3 of this BAL.*
- ◆ Multiply the basic firefighter rate by the number of hours in the regularly established workweek to determine the amount of pay that is creditable for retirement, TSP basic pay, life insurance, severance pay, non-foreign area cost-of-living allowances and post differentials, and certain other purposes.

EXAMPLE OF PAY COMPUTATION FOR RETIREMENT PURPOSES UNDER PAY REFORM

Using 2001 rates for the Washington-Baltimore locality pay area. GS-6, step 5, firefighter working 24-hour shift (72 hours weekly).

CAUTION: Remember that the extra half-rate premium for the overtime hours in excess of 53 hours per week is not considered base pay for retirement purposes. Use only the firefighter hourly rate of basic pay to compute the annual rate of pay for retirement purposes.

STEP	ACTION	COMPUTATION	RESULT
Step 1	Determine FF hourly rate	$\$30,559 \div 2756 =$	\$11.09
Step 2	Multiply the basic FF hourly rate by the number of hours in the regularly established workweek	$\$11.09 \times 72 =$	\$798.48
Step 3	Derive annual rate by multiplying the weekly rate by 52	$\$798.48 \times 52 =$	\$41,520.96
Step 4	Post annual rate on SF 2806 or SF 3100		\$41,520.96

Attachment A

Note: Certain 24-Hour shift firefighters have variable workweeks, (e.g., 3-week cycle of 48 hours, 56 hours, 64 hours). For these firefighters, the annual base rate posted on the SF 2806 or SF 3100 should be computed using the average workweek (over the applicable cycle).

Sample Computation of Basic Pay For: 40+ HOUR FIREFIGHTERS

For firefighters with a regularly established workweek of at least 53 hours that includes a base 40-hour workweek consisting of five 8-hour days (assuming a biweekly computation):

- ◆ Multiply the basic GS hourly rate (including locality pay) times 80 hours (2 weeks x 40 hours). Note: Derive the hourly rate by dividing the GS annual rate (including locality pay) by 2087 hours.
- ◆ Multiply the basic firefighter hourly rate (derived by dividing the GS annual rate, including locality pay by the 2,756 factor) times 26 hours (106 - 80 = 13 hours per week, 13 x 2 = 26).
- ◆ Multiply the overtime firefighter rate (1 ½ rate) times the number of overtime hours in excess of the 106-hour overtime standard (subject to GS-10/1 cap for FLSA exempt). Note: See exception to cap for wildland firefighters on page 3 of this BAL.
- ◆ To determine the amount of pay that is creditable for retirement, life insurance, severance pay, non-foreign area allowances and differentials, and certain other purposes, compute the sum of:
 - basic pay for the 40-hour workweek (GS hourly rate x 80 hours), and
 - the basic firefighter rate times the number of hours in excess of the 40-hour workweek but within the regularly established workweek (e.g., 56 - 40 = 16 hours per week, 16 x 2 = 32 biweekly).
- ◆ Enter the result as base pay under column 3 of SF 2806 and SF 3100

EXAMPLE OF ANNUAL RATE PAY COMPUTATION For Retirement Purposes UNDER PAY REFORM

Using 2001 rates for the Washington-Baltimore locality pay area GS-6, step 5, firefighter with at least a 53-hour workweek, that includes a base 40-hour workweek. For this example the employee has a **56 hour workweek**.

CAUTION: Remember that the extra half-rate premium for the overtime hours in excess of 53 hours per week is not considered base pay for retirement purposes. You should use only the firefighter hourly rate of basic pay to compute the figure in step 4 below.

STEP	ACTION	COMPUTATION	RESULT
Step 1	Determine GS hourly rate	$\$30,559 \div 2087 =$	\$14.64
Step 2	Determine FF hourly rate	$\$30,559 \div 2756 =$	\$11.09
Step 3	Multiply the GS hourly rate times 40 (the number of hours in the regularly established work week)	$\$14.64 \times 40 =$	\$585.60
Step 4	Multiply FF hourly rate by 16 hours (56 - 40 = 16)	$\$11.09 \times 16 =$	\$177.44
Step 5	Combine amounts from Steps 3 and 4 to determine weekly pay creditable for retirement purposes	$\$585.60 + \$177.44 =$	\$763.04
Step 6	Derive Annual rate by multiplying the weekly rate by 52	$\$763.04 \times 52 =$	\$39,678.08
Step 7	Post annual rate on SF 2806 or SF 3100		\$39,678.08

NOTE: In a small number of cases, the new computation formula would result in a reduction in pay. The law provides special pay protection provisions that either increase affected firefighter's pay, or at least prevent any reduction upon conversion to the new system.

Those situations are not addressed in this BAL.

Documenting Overtime Pay on the SF 2806, and SF 3100

The Individual Retirement Records for employees still on agencies' rolls must be documented as shown in Attachment F. You will note that there are basically four major changes required for the information posted on the SF 2806 and SF 3100. You must now:

1. Annotate column 2 to reflect the effective date of Public Law 105-277
2. Annotate "Remarks" column 4 to show that the base pay figure posted represents "Annualized salary"
3. Only post the annual pay creditable for retirement purposes in column 3. The rate posted should never include the extra half-rate for overtime.
4. Enter the firefighter's tour of duty in Remarks column 4 (You will usually enter the weekly tour). If the employee works on a rotating shift, you will enter the average weekly tour.

CERTIFIED SUMMARY OF FIREFIGHTER PAY and TOUR

You must use the attached worksheet (Attachment E) if your agency payroll is not able to post the following items on the Individual Retirement Record:

- "Annualized Salary" notation under remarks column 4 of the SF 2806, and 3107
- Firefighter's tour of duty in effect during the entire high-3 average salary period in remarks column 8
- The expiration date for any unused sick leave

You must also use this worksheet to reflect any changes in tour during the employee's high-3 average salary period, or a change in the locality pay area.

The worksheet is also a useful tool for retirement counseling purposes, and can be used when preparing annuity estimates.

Procedures to Correct Individual Retirement Records for Separated or Retired Individuals

This section contains general procedures and guidelines for correcting errors in individual retirement records. Corrections for errors made on Individual Retirement Records for separated employees that have already been transmitted to OPM are generally made on SF 2806-1, *Notice of Correction of Individual Retirement record for CSRS*, and SF 3101, *Notice of Correction of Individual Retirement record for FERS*. The SF 2806-1 and 3101 must be forwarded to OPM as soon as possible. Typically the errors will include:

- Errors in service history, such as salary rates,
- Understatement of retirement deductions, or
- Overstatement of retirement deductions

Errors in service history data

When an error on service history data occurs, you must make a correction by completing SF 2806-1 for CSRS and SF 3101 for FERS. Forward it to:

Office of Personnel Management
Retirement Operations Center
Post Office Box 45
Boyers, PA 16017-0045

Understatement of deductions

When an employing agency withheld some, but not enough employee deductions, the error must be corrected. Most corrections needed because of PL 105-277 changes will fall under this category. Therefore, you must compute and submit the balance of the employee deduction and agency contribution and correct the employee's personnel and payroll records to show the amount of retirement deductions that should have been withheld. When there is an understatement of deductions you must make the correction by completing a "SUPPLEMENTAL" SF 2806 or SF 3100 and forwarding it to OPM with SF 2807/SF 3103, *Register of Separations and Transfers*. (See Attachment F)

- Compute the amount of the additional employee deduction and agency contribution due OPM
- Submit both the employee deduction and agency contribution to OPM via SF 2812 (see additional instruction on making corrections to Individual Retirement records in Chapter 81 of the *CSRS and FERS Handbook for Personnel and Payroll Offices*.)

- Complete a Supplemental SF 2806 (for CSRS cases) or SF SF 3100 (for FERS cases), showing the beginning and ending dates of the period involved and the amount of the additional employee deduction

Overstatement of Deductions

Due to agency estimations of salary, some employees may have paid too much into the retirement fund. If there is an overstatement of deductions you must make a correction by completing SF 2806-1/SF 3101 as shown in Attachment F and forwarding it to OPM with SF 2807/ SF 3103, Register of Separations and Transfers.

- Prepare an SF 2806-1 for CSRS and SF 3101 for FERS and send it to OPM with an SF 2807 for the overpayment of deductions reported on the closed out SF 2806 or SF 3100 sent to OPM when the employee separated
- Prepare an SF 2812 to reflect the corresponding adjustments made to the SF 2806 and SF 3100. The SF 2812 will reflect a reduction in the “CSRS *All Categories*” contributions line by the amounts previously reported.

**CERTIFIED SUMMARY OF
FIREFIGHTER PAY and TOUR**

Name: John P. King	Locality Pay Area: Philadelphia
SSN: 123-45-6789	Date of Birth: 03-19-1944

Instructions to Employing Agency

You must use this worksheet if your agency payroll is not able to post the following items on the Individual Retirement Record:

- An "Annualized Salary" notation under column 4 of the SF 2806, and 3107
- The firefighter's tour of duty in effect during the entire high-3 average salary period
- The expiration date for any unused sick leave

You must also use this worksheet to reflect any changes in tour during the employee's high-3 average salary period.

This worksheet is also a useful tool for retirement counseling purposes.

Effective Date of each pay change:	Grade and Step:	Salary from Locality Pay charts:	Salary with Premium Pay Included to be shown on SF 2806 & 3100:	Firefighters weekly tour (or average hours worked per week if on rotating tour):
01-05-97	GS 6/8	28,786	35,982	72
01-04-98	GS 6/8	29,558	36,947	72
05-24-98	GS 6/9 WGI	30,356	37,945	72
Date:	Grade and Step:	Salary from Locality Pay charts:	Annualized Salary to be shown on SF 2806 & 3100:	Firefighters weekly tour (or average hours worked per week if on rotating tour):
10-11-98	GS 6/9 PL 101-277	30,356	41,221.44	72
01-03-99	GS 6/9	31,481	42,756.48	72
01/02/00	GS 6/9	33,053	44,890.56	72
11/30/00	Retirement	33,053	44,890.56	72

Provide Leave Expiration Date for Unused Sick Leave if employee is on an uncommon tour of duty at retirement: **USL expires 03/23/2001**

Remarks:

Agency Certification

I certify that the information shown above accurately reflects verified information in official pay records.	Full agency name and address: ABC Agency Payroll Processing Division 123 Main Ave. Washington, DC 20000
Signature: /s/	
Official Title: Payroll Specialist	
Telephone Number: (202) 999-9999	

**CERTIFIED SUMMARY OF
FIREFIGHTER PAY and TOUR**

Name:	Locality Pay Area:
SSN:	Date of Birth:

Instructions to Employing Agency

This worksheet is used to transmit information OPM needs in order to accurately compute a retiree's benefit.

You must use this worksheet if your agency payroll is not able to post the following items on the Individual Retirement Record:

- An "Annualized Salary" notation under column 4 of the SF 2806, and 3107
- The firefighter's tour of duty in effect during the entire high-3 average salary period
- The expiration date for any unused sick leave

You must also use this worksheet to reflect any changes in tour during the employee's high-3 average salary period. This worksheet is also a useful tool for retirement counseling purposes.

Use the remarks section to document any other pertinent changes (e.g., change in employee's locality pay area)

Effective Date of each pay change:	Grade and Step:	Salary from Locality Pay charts:	Salary with Premium Pay Included to be shown on SF 2806 & 3100:	Firefighters weekly tour (or average hours worked per week if on rotating tour):
Date:	Grade and Step:	Salary from Locality Pay charts:	Annualized Salary to be shown on SF 2806 & 3100:	Firefighters weekly tour (or average hours worked per week if on rotating tour):

Provide Leave Expiration Date for Unused Sick Leave if employee is on an uncommon tour of duty at retirement:

Remarks:

Agency Certification	
I certify that the information shown above accurately reflects verified information in official pay records.	Full agency name and address:
Signature:	
Official Title:	
Telephone Number: ()	

**Standard Form 2806-1, Notice of Correction of Individual Retirement Record
(Reflecting Correct Rates of Pay)**

Standard Form 2806-1 Rev February 1980 Office of Personnel Management	NOTICE OF CORRECTION OF INDIVIDUAL RETIREMENT RECORD CIVIL SERVICE RETIREMENT SYSTEM
---	---

Office of Personnel Management
Retirement and Insurance Service
Washington, DC 20415

Please correct the Standard Form 2806 for the former employee named below as indicated:

NAME OF EMPLOYEE ① Ronald P. Johnson		DATE OF BIRTH 11/15/44	SOCIAL SECURITY NUMBER 444-44-4444
AGENCY ABC	PAYROLL OFFICE NO. XX 00 0001		LOCATION (Incl. ZIP code) Washington, DC 20415
REASON FOR CORRECTION To correct service history.			
FISCAL DATA			
	CURRENT YEAR	1998	TOTAL CUMULATIVE DEDUCTIONS
DATA SHOWN ON STANDARD FORM 2806			
CORRECTED DATA			
AMOUNT OF OVERSTATEMENT OF TOTAL DEDUCTIONS			
SERVICE HISTORY DATA (Name, date of birth, appointment, separation, promotion, etc.--specify which)			
DATA SHOWN ON STANDARD FORM 2806	CORRECTED DATA		
②	③ 10/11/98 Pay Adj (PL 105-277) \$40,360.32 Annualized		
	01/03/99 Pay Adj \$41,820.48 Annualized		
	01/02/99 Pay Adj \$43,767.36 Annualized		
	01/02/00 Pay Adj \$43,767.36 Annualized		
	03/31/00 Ret Mand \$43,767.36 Annualized		
STANDARD FORM 2806 FORWARDED TO OPM ON REGISTER ④ OPM 00-03 DATED <u>April 22, 2000</u>			
CERTIFICATION			
<i>I certify that the corrections shown above are correct.</i>			
	SIGNATURE ⑤		
DATE <i>September 5, 2000</i>	TITLE <i>For Chief, Budget and Finance Division</i>		

① Name of employee, date of birth, social security number, name of agency, payroll office number and location.
Fiscal data reported on SF 2806.

Corrected fiscal data.

② Service history data reported on SF 2806

③ Corrected service history data

④ Register number and date SF 2806 was forwarded to Office of Personnel Management.

⑤ Certify as to correctness of data reported.

**(24 Hour Shift Firefighter)
Documenting Firefighter Overtime Pay on SF 2806 and SF 3100 per PL 105-277**

Last Name First Name Middle Name			Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
1. <u>Smoot Todd M</u>			Mo	Day	Yr	222	22	2222				
2. _____			03	25	45							
3. _____			Do Not Use						ABC	Central	Washington, DC	XX 000001
(Record Each Name Change - Strike Out Previous Name)												
SERVICE HISTORY								FISCAL RECORD				
Effective Date	Action	Base Pay	Remarks					Year	Calendar Year Salary Deductions	Accumulative Total Salary Deductions	Remarks	
(1)	(2)	(3)	(4)					(5)	(6)	(7)	(8)	
01/05/97	Pay Adj	35,155	GS-06/08 0081 Incl 25% Prem Pay							69,403.91	Bal Forward	
01/04/98	Pay Adj	36,175	GS-06/08 0081 Incl 25% Prem Pay					1997	2,628.60	72,032.51	7.50% Deds	
08/30/98	Within-GR Inc	37,152.50	GS-06/09 0081 Incl 25% Prem Pay					1998	2,704.65	74,737.16	7.50% Deds	
① 10/11/98	Pay Adj (PL 105-277)	②40,360.32	③GS-06/09 0081 Incl Annualized salary					1999	3,241.05	77,978.21	7.75% Deds	
01/03/99	Pay Adj	41,820.48	GS-06/09 0081 Incl Annualized salary					2000	864.40	78,842.61	7.90% Deds	
01/02/00	Pay Adj	43,767.36	GS-06/09 0081 Incl Annualized salary					Deductions	and Service Certified	Correct		
03/31/00	Ret Mand	43,767.36	GS-06/09 0081 Incl Annualized salary								⑤ Tour 72 hrs wk	
			④USL Expires 07/26/00									
Submit with Register of Separations and Transfers, SF 2807												
SF 2806			Individual Retirement Record						U.S. Office of Personnel Management			
①Enter Effective date of PL 105-277 ②Enter annualized salary adjusted to include allowable Overtime under PL 105-277 ③Post grade and step in Remarks column #4, and note Annualized salary shown ④Post Leave Expiration Date ⑤Enter employee's weekly tour (if on a rotating tour enter the AVERAGE weekly tour)												
Rates used in the above example were computed using the General Schedule Locality Pay Tables for "Rest of United States". Employee has a regularly scheduled workweek of 72 hours Note: Only the actual amount of pay creditable for retirement purposes should be shown in column 3.												

Attachment F

**(40+ Hour Shift Firefighter)
Documenting Firefighter Overtime Pay on SF 2806 and SF 3100 per PL 105-277**

Last Name First Name Middle Name 1. <u>Wright Susan A.</u> 2. _____ 3. _____ (Record Each Name Change - Strike Out Previous Name)	Date of Birth			Soc.Sec.No.			Agency	Payroll Office	Location	Payroll Office No.
	Mo	Day	Yr	333	33	3333				
	03	10	45							
	Do Not Use			ABC	Central	Washington, DC	XX 000001			

SERVICE HISTORY	FISCAL RECORD
-----------------	---------------

Effective Date (1)	Action (2)	Base Pay (3)	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)
01/05/97	Pay Adj	30,691.25	GS-05/7 0081 Incl 25% Prem Pay			27,111.40	Bal Forward
01/04/98	Pay Adj	31,580.00	GS-05/7 0081 Incl 25% Prem Pay	1997	455.62	27,567.02	1.30% Deds
①10/11/98	Pay Adj (PL 105-277)	②32,818.24	③ GS-05/7 0081 Incl Annualized salary	1998	468.81	28,035.83	1.30% Deds
12/07/98	Within-GR Inc	33,712.64	GS-05/8 0081 Incl Annualized salary	1999	619.59	28,655.42	1.55% Deds
01/03/99	Pay Adj	34,902.40	GS-05/8 0081 Incl Annualized salary	2000	177.83	28,833.25	1.70% Deds
01/02/00	Pay Adj	36,533.12	GS-05/8 0081 Incl Annualized salary	Deductions	and Service Certified	Correct	
11/30/00	Ret Mand	36,533.12	GS-05/8 0081 Incl Annualized salary				
			④USL Expires 03/12/01				⑤Tour 56 hrs wk

Submit with Register of Separations and Transfers, SF 3103

SF 3100	Individual Retirement Record	U.S. Office of Personnel Management
①Enter Effective date of PL 105-277 ②Enter annualized salary adjusted to include allowable Overtime under PL 105-277 ③Post grade and step in Remarks column #4, and annotate "Annualized Salary" ⑤Post leave expiration date ⑤Enter employee's weekly tour (if on a rotating tour enter the AVERAGE weekly tour) Rates used in the above example were computed using the General Schedule Locality Pay Tables for "Rest of United States". Employee has a regularly scheduled workweek of 56 hours Note: Only the actual amount of pay creditable for retirement purposes should be shown in column 3.		

**①“SUPPLEMENTAL”
Documenting additional contributions for firefighters under PL 105-277**

Last Name First Name Middle Name ② 1. <u>Johnson, Ronald P.</u> 2. _____ 3. _____ (Record Each Name Change - Strike Out Previous Name)			Date of Birth Mo Day Yr 11 15 44 Do Not Use			Soc.Sec.No. 444 44 4444			Agency ABC	Payroll Office Central	Location Washington, DC	Payroll Office No. XX 00001
SERVICE HISTORY						FISCAL RECORD						
Effective Date (1)	Action (2)	Base Pay (3)	Remarks (4)	Year (5)	Calendar Year Salary Deductions (6)	Accumulative Total Salary Deductions (7)	Remarks (8)					
				③1998	④ 6.32	6.32	⑥Deductions understated for					
				1999	31.97	38.29	1998, 1999, and 2000.					
				2000	7.89	46.18	SF 2806 forwarded 04/22/00					
				⑤Deductions	and Service Certified	Correct	with Reg. No. OPM 00-03					
							understated deductions.					
Submit with Register of Separations and Transfers, SF 2807												

SF 2806 Individual Retirement Record U.S. Office of Personnel Management

- ①Clearly Identify as "SUPPLEMENTAL"
- ②Fill in heading completely
- ③Year in which error occurred
- ④Amount by which deductions were understated
- ⑤Certify record on line following fiscal information
- ⑥Complete explanation of reason for correction