

Retirement Benefits

Standard Operating Procedure

Government of the District of Columbia
D.C. Department of Human Resources
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Overview

Retirement benefit codes are used in the PeopleSoft system to identify a District government employee's retirement plan coverage during their employment with the District. The PeopleSoft system also identifies which retirement benefit codes are subject to Social Security and/or Medicare taxes. Human Resources (HR) staff are responsible for accurately processing personnel actions for new hires, rehires, transfers, or conversions to benefit-eligible positions, and for ensuring the correct selection of retirement plan coverage for these personnel actions. This Standard Operating Procedure (SOP) provides information on the various retirement systems that are available to District government employees, and applicable Social Security and Medicare Taxes. This SOP also provides the retirement benefit codes associated with each plan.

I. Policy Statement

It is the policy of the D.C. Department of Human Resources (DCHR) to ensure the accuracy of District government personnel data. This SOP contains rules for determining employee eligibility for participation in the appropriate retirement systems.

II. Authority

The information provided in this SOP is reflective of the provisions of the laws and regulations below:

Statutory Authority:

- D.C. Official Code § 1-626.01 *et seq.*
- D.C. Official Code § 5-701 *et seq.*
- D.C. Official Code § 38-2021.01 *et seq.*

Regulatory Authority:

- D.C. Municipal Regulations, Title 6B, § 26 (2018)
- D.C. Municipal Regulations Title 7, § 14 (2018)

III. Applicability

The content of this SOP applies to employees who are newly hired, rehired, transferred, or converted to a different position within the District government in subordinate agencies under the Mayor. Other personnel authorities or independent agencies may adopt any or all of these procedures to provide guidance to employees under their respective jurisdictions.

IV. Types of Retirement Systems

There are two types of retirement plans under the retirement systems that are available to employees of the District government: (A) Defined Benefit Plans, and (B) Defined Contribution Plans.

A. Defined Benefit Plans

A defined benefit plan is a retirement system where the employee and employer make contributions into a retirement trust fund. The retirement benefit is based on a formula that considers the employee's years of employment, age, and salary (e.g., average of highest three consecutive years of earnings). Employees retiring under a defined benefit plan receive a retirement benefit for the remainder of their lifetime (sometimes referred to as an annuity). Employees covered under a defined benefit plan typically do not pay into Social Security but may be subject to Medicare taxes. The defined benefit plans available to District employees are:

- (1) The Federal Civil Service Retirement System (CSRS);
- (2) District of Columbia Police Officers and Firefighters' Retirement Plan (Police & Fire Plan); and
- (3) District of Columbia Teachers' Retirement Plan (D.C. Teachers' Plan).

B. Defined Contribution Plans

A defined contribution plan is a retirement plan where the employer, employee, or sometimes both, contributes a percentage of an employee's salary into an individual employee's account under the plan. As instructed by the employee, contributions are generally invested in mutual funds or annuities offered by the retirement plan. An employee's retirement benefit is determined by the amount of money in the employee's account (plan contributions, plus investment earnings on those contributions). Employees under the plan do not receive an annuity from the plan like a defined benefit plan. Instead, when they separate from the District government, and if eligible, they can withdraw their funds or rollover all or a portion of their account into another eligible retirement vehicle (e.g., Individual Retirement Account (IRA), Defined Contribution Plan (401(a))). The eligibility to receive a benefit is determined either on a cliff vesting schedule (the employee receives their full benefit after a set time period), or graded vesting schedule (the employee receives an increasing percentage of their benefit for each year of service).

The types of defined contribution plans available to District employees are:

- (1) The District of Columbia Defined Contribution Plan (401(a));
- (2) The District of Columbia Deferred Compensation Plan (457(b));
- (3) The District of Columbia Public Schools' Tax-Sheltered Annuity (403(b)); and
- (4) The University of the District of Columbia 403(b) Savings Plan.

V. Background on Retirement Systems

A. Introduction

This section contains brief historical background information on the various retirement systems available to District employees.

B. CSRS

(1) Retirement Coverage Prior to January 1, 1980

- (a) The establishment of the District of Columbia Government Comprehensive Merit Personnel Act of 1978 (the “CMPA”; D.C. Official Code § 1-601.01 *et seq.*), effective March 3, 1979, marked the separation of the District’s personnel system from the federal personnel system on January 1, 1980. The CMPA allowed continued participation by District employees in the Federal Employee Benefits Program (e.g., CSRS, Federal Employees’ Health Benefits (FEHB) Program, and Federal Employees’ Group Life Insurance (FGLI) Program).
- (b) Prior to October 1, 1987, the CSRS was the retirement system for most District government employees in benefit-eligible positions.

(2) Temporary Positions Coverage

Generally, temporary appointments are excluded from coverage under the CSRS. However, DCPS teachers hired on or after October 1, 1965 until June 30, 1997 in temporary positions (one (1) year or less) were covered under the CSRS (5 CFR § 831.201(d)(1)).

(3) CSRS and Medicare Coverage

- (a) As of January 1, 1984, with the passage of Public Law 98-21, Federal employees first hired by the Federal government are covered under the Federal government’s Old Age, Survivors, and Disability Insurance (OASDI or Social Security) Program and are subject to Social Security taxes. However, District government employees under the CSRS are exempt from paying Social Security taxes (26 USC 3121(b)(7)(C)). Thus, District government employees under the CSRS do not pay into Social Security.
- (b) The Internal Revenue Service Revenue (IRS) Ruling 86-88 mandated Medicare coverage for all state and local government employees hired after March 31, 1986. Thus, District government employees first hired after March 31, 1986 in CSRS covered positions are subject to Medicare coverage and pay Medicare taxes.
- (c) District government employees under the CSRS who separate from the District government (break-in-service) and are rehired in a CSRS covered position after March 31, 1986, are also subject to Medicare coverage and pay Medicare taxes.

- (d) Employees hired prior to March 31, 1986, without a break-in-service, who are covered under a retirement system, are not subject to Medicare coverage.

(a) **CSRS Closed to New Hires of the District Government**

On January 1, 1987, the Federal government established the Federal Employee Retirement System (FERS) with the passage of Public Law 99-335. The CSRS was closed to new hires, except for eligible District government employees first hired before October 1, 1987.

As it relates to District government employees, the CSRS is closed to employees hired after September 30, 1987. However, employees hired prior to that date covered under the CSRS, will continue to be covered under the CSRS, even if they separate from the District government and are rehired in a benefit-eligible position after September 30, 1987.

The U.S. Office of Personnel Management (OPM) serves as the administrator of this retirement system.



Note: Employees of the Federal government are not District government employees. Thus, they are not eligible for CSRS coverage unless, they were previously employed in the District government in a CSRS-covered position.

C. District Retirement Benefits Program

(1) **401(a) Plan**

- (a) The CMPA was amended in 1987 requiring the establishment of the District's 401(a) Plan (D.C. Law 7-27, effective October 1, 1987). The specific terms of the Plan are contained in the District of Columbia 401(a) Defined Contribution Plan summary document adopted by the District, as amended.
- (b) All employees who are first hired after September 30, 1987 in a benefit-eligible position are covered under the 401(a) Plan; except, those specifically excluded by plan document, law, or rule.
- (c) The 401(a) Plan allows for employer contributions only on behalf of covered employees. On April 9, 1997, the District government's contribution rate was reduced from 7% to 5% (except for covered detention officers, whose employer contribution rate is 5.5%) (see the Fiscal Year 1997 Budget Support Act of 1996 (D.C. Law 11-198)).
- (d) Employees become vested in employer contributions and earnings based on a graduated vesting schedule. Prior to December 8, 2009 (D.C. Law 18-82), the plan required a 5-year vesting period before employees became fully vested in their retirement account balance. The graded vesting schedule is as follows:

D.C. 401(A) PLAN	
Years of Creditable Service	Vested Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5 or more	100%

- (e) The 401(a) Plan is administered by a third-party administrator (TPA), currently ICMA-RC. DCHR, and Office of Finance and Treasury jointly manage the plan.

(2) **457(b) Plan**

- (a) The 1987 amendments to the CMPA also required the establishment of the 457(b) Plan (D.C. Law 7-27, effective October 1, 1987). This nonqualified deferred compensation plan is a supplemental savings plan to the CSRS, 401(a) Plan, Police & Fire Plan, and D.C. Teachers' Plan.
- (b) On December 13, 2017 (D.C. Law 22-033), employees in the Council of the District of Columbia, the Office of the District of Columbia Auditor, and the Office of Advisory Neighborhood Commissions, participating in the 457(b) Plan, shall have their contributions matched not to exceed three percent (3%) of their base salary each pay period.
- (c) On June 22, 2018, D.C. Law 22-102 made enrollment into the 457(b) Plan automatic for all eligible newly hired employees of the District government. All eligible employees will automatically contribute five percent (5%) of their annual base salary upon hire. An employee may increase, reduce, or cease his or her contributions to the 457(b) Plan at any time.

(3) **Social Security Retirement**

Certain District employees are covered under Social Security and contribute by having Social Security taxes deducted from their salaries. The employer also makes matching employer contributions.

D. Police & Fire Plan

- (1) The original Police & Fire Plan was established in 1916 and was sponsored by the Federal government. The original Police & Fire Plan was frozen and closed to new hires on June 30, 1997. Eligible employees hired after June 30, 1997 are covered under the Replacement Plan sponsored by the District government. Some employees hired before July 1, 1997, with service before and after the Freeze Date are covered under both the frozen and Replacement Plans (referred to as "splits") between the Federal and District governments.
- (2) All employees hired in benefit-eligible positions as sworn members of the MPD and FEMS are covered under the Plan. Cadets are not eligible to participate.

- (3) The District of Columbia Retirement Board (DCRB) serves as Plan Administrator for both the Frozen and Replacement Plans. Eligibility for participation in the Replacement Plan is determined by the personnel authority.

E. D.C. Teachers' Plan

- (1) The original D.C. Teachers' Plan was established in 1920 and was sponsored by the Federal Government. That plan was frozen on June 30, 1997, and a replacement plan, sponsored by the District government was adopted effective July 1, 1997.
- (2) All employees hired as teachers and other educational positions, in salary grades ET 1-15 in the DCPS, are covered under the D.C. Teachers' Plan following the passage of the District of Columbia Teachers' Salary Amendment Act of 1972 (Public Law 92-518). Any temporary teachers who may have been covered under CSRS, were transferred into the D.C. Teachers' Plan, along with their salary deductions. If respective salary deductions were not transferred, the teacher had to purchase the service for the temporary service to be creditable under the D.C. Teachers' Plan (§ 202(c) of Public Law 92-518). Substitute teachers are not covered under the plan.
- (3) The DCRB serves as Plan Administrator for both the Frozen and Replacement Plans.

VI. Retirement System Eligibility

The following are descriptions of each District retirement system and its coverage eligibility under the personnel authority of the Mayor:

A. CSRS

- (1) Employees who were first employed by the District government **on or before September 30, 1987** in benefit-eligible positions are covered under the Federal government's CSRS. A CSRS-covered District employee and their agency each contribute seven percent (7%) of the employee's basic salary to the CSRS. CSRS-covered District employees do not pay Social Security taxes but are subject to Medicare taxes if they separated from the District government and were rehired after March 31, 1986, or if they were first hired after March 31, 1986. Employees employed with the following agencies are also covered by CSRS:
 - (a) Employees of St. Elizabeths Hospital (now Department of Behavioral Health) who transferred from federal authority to the District government on October 1, 1987 without a break-in-service, are eligible for CSRS coverage and subject to Medicare taxes if they meet the following conditions:
 - (1) The individual must have been employed by St. Elizabeths Hospital subject to CSRS on September 30, 1987; and
 - (2) The individual must have become an employee of the District government on October 1, 1987, because of the transfer of St. Elizabeths Hospital from federal authority to the

District government (Public Law 98-621, 98 Stat. 3369; and § 109 of Public Law 100-238, 101 Stat. 1744).

- (b) Non-judicial employees hired on or after October 1, 1997 by the District of Columbia Courts in a position covered under CSRS in accordance with § 11246 of Public Law 105-33, 111 Stat. 251;
- (c) Employees hired in covered positions on and after April 1, 1999 by the Public Defender Service of the District of Columbia in a position covered under CSRS, in accordance with § 7(e) of Public Law 105-274, 112 Stat. 2419;
- (d) Employees hired in covered positions by the District of Columbia Department of Corrections Trustee, if the employee or trustee is a former Federal employee appointed with a break-in-service of 3 days or less. In the case of an employee of the Trustee, the employee had to be employed in a covered position in accordance with § 11202 of Public Law 105-33, 111 Stat. 251; and
- (e) Employees hired by the District of Columbia Pretrial Services, Defense Services, Parole, Adult Probation and Offender Supervision Trustee, if authorized by § 11232 of Public Law 105-33, 111 Stat. 251.

Note: Employees in agencies discussed above in items a(1), b, c, and e are not in PeopleSoft.

- (2) Employees who were first employed by the District government **on or before September 30, 1987 in certain law enforcement officer benefit-eligible positions** are under the **CSRS-Special Law Enforcement Provision**. This provision applies to an employee who occupies a “law enforcement officer” (also referred to as “detention officer”) position, whose primary duties include the investigation, apprehension, or detention of individuals suspected or convicted of offenses that violate the criminal laws of the United States, or the protection of officials of the United States against threats to personal safety. Typically, these positions are located in the District’s Department of Youth Rehabilitation Services (DYRS) and the Department of Corrections (DOC). Attachment 1 includes a list of the positions that fall under this category.

Employees covered by the CSRS-Special Law Enforcement Provision and their agency each contribute seven and one-half percent (7.5%) of the employee’s base salary into the CSRS. Employees covered by the CSRS-Special Law Enforcement Provision generally do not pay Social Security taxes but are subject to Medicare taxes if they separate from the District government and were rehired after March 31, 1986, or if they were first hired after March 31, 1986.

- (3) Covered employees who convert to a non-benefit-eligible position without a break in service shall maintain their retirement coverage.

B. District Retirement Benefits Program

The District provides retirement benefits to employees first hired after September 30, 1987. The District’s retirement benefits program consists of three (3) components:

(1) **401(a) Plan**

- (a) Employees first employed with the District government (except for Police Officers, Firefighters, Teachers, and CSRS-covered employees) in a benefit-eligible position **after September 30, 1987**, are covered under the 401(a) Plan. Employees are automatically enrolled after completing one (1) year of creditable service in a covered position. The District government contributes five percent (5%) of the base salary of each employee (excluding detention officer positions) who is enrolled in the Plan into the employee's individual account each pay period during the plan year. Employees cannot contribute to this plan. The employee is fully vested after completing five (5) years of creditable service in a covered position. If an employee separates from the District government and is not reemployed within one (1) year, he or she will be required to complete a new one (1) year of creditable service before the employee can participate in the 401(a) Plan. Employees covered under the 401(a) Plan are subject to Social Security and Medicare taxes.
- (b) Employees **in detention officer benefit-eligible positions** first employed with the District government **after September 30, 1987**, are also covered under the 401(a) Plan in accordance with the requirements set forth above. However, for employees in detention officer benefit-eligible positions, the District government contributes five and one-half percent (5.5%) of the employee's base salary. To be eligible for the 401(a) Plan, the employee must occupy a "detention officer" position, whose (1) primary duties include investigation, apprehension, or detention of individuals suspected or convicted of offenses against, or violation of, the laws of the United States or the District and, (2) whose duties may require frequent contact, supervision, inspection, training, employment, care, transportation, or rehabilitation of individuals in detention. Employees in detention officer benefit-eligible positions covered under the 401(a) Plan are also subject to Social Security and Medicare taxes. Attachment 1 includes a list of detention officer positions. The term "detention officer" includes:
- (1) Employees engaged in the activities listed above who are transferred to a supervisory or administrative position;
 - (2) Employees of the DOC, its industries, and utilities who are engaged in the activities listed above;
 - (3) Employees of the DYRS, who are engaged in the activities listed above; and
 - (4) Members of the Board of Parole, parole officers, and probation officers who are engaged in activities listed above.
- (c) Covered employees who convert to non-benefit-eligible positions without a break-in-service shall maintain their retirement coverage.
- (d) A covered employee shall become vested in the 401(a) Plan under the following circumstances:
- (1) The employee becomes age sixty-five (65) and separates prior to meeting the vesting requirement;

- (2) The employee becomes entitled to disability benefits under Social Security;
- (3) The employee dies while employed with the District;
- (4) Prior to December 8, 2009, the employee completed five (5) years of creditable service in a covered position; or
- (5) After December 8, 2009, the employee is subject to graded vesting after the completion of two (2) years of creditable service in covered employment based on the following schedule:

Years of Creditable Service	Vested Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5 or more	100%

i Note: If an employee ever worked for the District government and was covered under the 401(a) Plan, that employee can never be covered under CSRS.

(2) **457(b) Plan**

The 457(b) Plan is provided in addition to the 401(a) Plan and is designed to supplement an employee's retirement savings. Employees covered by CSRS, Police & Fire Plan, or D.C. Teachers' Plan are also eligible to participate in the 457(b) Plan. The District government does not make any contributions to this plan on behalf of employees under the Mayor's personnel authority. Employees may contribute a portion of their salary each pay period during the plan year (the total amount that can be contributed each plan year into an individual account is limited by the IRS). Employees over age 50 may also make "catch-up" contributions. Employee salary deductions can be made on a pre-tax or post-tax basis into an investment vehicle chosen by the employee from the Plan. No employer contributions are made (excluding participating employees in the Council of the District of Columbia, the Office of the District of Columbia Auditor, and the Office of Advisory Neighborhood Commissions). Distributions from an employee's individual account may be made due to severe financial hardship prior to separation.

(3) **Social Security Retirement**

Employees in the 401(a) Plan are also required to pay Social Security and Medicare taxes, and are entitled to receive Social Security and Medicare coverage once they meet the eligibility criteria for those programs. As explained throughout this SOP, certain District employees covered under a defined benefit plan (e.g., CSRS, Police & Fire Plan, or D.C. Teachers' Plan) have only Medicare coverage and are subject to Medicare taxes, while employees in the defined contribution plan (e.g. 401(a) Plan, 403(b) Savings Plan) receive both Social Security and Medicare coverage.

C. Police & Fire Plan

- (1) Employees who are sworn police officers with the Metropolitan Police Department (MPD) or sworn firefighters with the Fire and Emergency Medical Services Department (FEMS) in benefit-eligible positions are covered under the Police & Fire Plan. Covered employees make mandatory contributions that are equal to:
 - 7% of base pay if hired before November 10, 1996, or
 - 8% of base pay if hired on or after November 10, 1996.
- (2) The employer makes an annual contribution that is actuarially determined based on an actuarial cost method (referred to as an actuarially determined employer contribution (ADEC)).
- (3) Employees covered under the Police & Fire Plan do not pay Social Security taxes, but are subject to Medicare taxes, if they separated from the District government and were rehired after March 31, 1986, or if they were first hired after March 31, 1986.
- (4) Civilian Emergency Medical Service (EMS) employees with FEMS covered by the 401(a) Plan who become uniformed Emergency Medical Technician (EMT) firefighters with FEMS under the Paramedic and Emergency Medical Technician Lateral Transfer to Firefighting Amendment Act of 2001 (D.C. Official Code § 5-409.01) are transferred from the 401(a) Plan to the Police & Fire Plan. Their prior civilian EMS services applies towards vesting, retirement eligibility, and longevity pay, but not benefits accrual unless they purchase their prior EMS service under the Police & Fire Plan (D.C. Official Code §§ 5-704(i), 5-544.01(a)(3)(B-1)). These transferred employees are coded at the 8% contribution rate.
- (5) Covered employees who convert to a non-benefit-eligible position without a break-in-service shall maintain their retirement coverage.

D. District of Columbia Teachers' Retirement System

(1) D.C. Teachers' Plan

Employees hired in teaching positions or in educational positions in a salary class of ET 1 through 15 under the D.C. Public Schools (DCPS) system, are covered by the D.C. Teachers' Plan. Traditional classroom teachers and other educational employees are also covered by the D.C. Teachers' Plan (see D.C. Official Code § 38-2021.13). These employees are members of either the Washington Teachers Union (WTU) (ET 1-15) or the Council of School Officers Union (CSO) (ET 6, 10, 11, 12, 13). The CSO group includes principal and administrator positions. Covered employees make mandatory contributions that are equal to:

- 7% of annual salary if hired **before** November 1, 1996, or
- 8% of annual salary if hired **on or after** November 1, 1996.

The employer makes an annual contribution that is determined based on an ADEC.

Employees covered under the D.C. Teachers' Plan do not pay Social Security taxes, but are subject to Medicare taxes, if they separated from the District government and were rehired after March 31, 1986,

or if they were first hired after March 31, 1986. Attachment 2 includes a list of the positions that fall under the D.C. Teachers' Plan.

A covered employee who teaches summer school is subject to Social Security and Medicare taxes, but time spent as a summer school teacher and pay is not covered by the D.C. Teachers' Plan.

Covered employees who convert to a non-benefit-eligible position without a break-in-service shall maintain their retirement coverage.

(2) **DCPS 403(b)¹ Tax-Sheltered Annuity (403(b) Annuity)**

The 403(b) Annuity is a supplemental retirement plan for eligible employees of DCPS. Employees may contribute a portion of their salary each pay period on a pre-tax basis during the plan year (the total annual amount that can be contributed into an individual account for each plan year is limited by the IRS). The 403(b) Annuity does not have automatic enrollment. If eligible, a DCPS employee may contribute to both the 457(b) and 403(b) plans at the same time, even if covered under the D.C. Teachers' Plan.

E. Tax Rules for Certain Visa Holders

In general, nonimmigrants and nonresident aliens performing work in the United States as employees are liable for Social Security and Medicare taxes. However, some nonimmigrants and nonresident aliens employed in the United States are exempt from Social Security and Medicare taxes. Nonimmigrants and nonresident aliens with current visas of the following types are likely exempt from Social Security and Medicare taxes:

VISAS LIKELY EXEMPT FROM SOCIAL SECURITY AND MEDICARE TAXES	
Visa Types	Type of Employment
F-visas	On-campus student employment up to 20 hours a week (40 hours during summer vacations)
J-visas	Off-campus student employment allowed by U.S. Citizenship and Immigration Services
M-visas	Practical Training student employment on or off campus
Q-visas	Employment as professor, teacher, or researcher

The visas listed above are temporary and allow individuals to work in the United States while enrolled in certain types of programs. Generally, employees with these types of visas are employed at DCPS and UDC. Employees with the above visas who are first employed with the District government in a benefit-eligible position **after September 30, 1987** are covered under the 401(a) Plan unless the position is tied to a specific retirement plan (e.g., positions covered under the D.C. Teachers' Plan or 403(b) Savings Plan). Employees covered under this section **do not** pay Social Security or Medicare taxes, but may become eligible for coverage after a certain period

¹The DCPS 403(b) Annuity is separate from the 403(b) Savings Plan for employees at the University of the District of Columbia.

of time in the United States because they convert to resident alien. Therefore, consult with your agency's General Counsel Office on coverage prior to processing the personnel action.

VII. Social Security and Medicare Coverage

A. Social Security Coverage

District government employees have been covered under Social Security² and subject to Social Security taxes since October 1, 1965 (26 USC § 3121(b)(7)(C)). This coverage excludes employees covered under a public retirement system (also referred to as the Federal Insurance Contribution Act (FICA) Replacement Plan) in the form of a defined benefit plan (e.g., CSRS, D.C. Teachers' Plan, and Police & Fire Plan).

B. Medicare Coverage

District employees hired on or before March 31, 1986 in benefit-eligible positions who are covered under a defined benefit retirement plan without a break in service are not subject to Medicare taxes (see IRS Revenue Ruling 86-88, July 1986). District employees covered under CSRS, Police & Fire Plan, or D.C. Teachers' Plan, if first hired after March 31, 1986 or if separated from District government employment and rehired after March 31, 1986, are covered under Medicare and subject to Medicare taxes.

VIII. General Retirement Coverage Rules

A. CSRS

The following guidelines summarize which District government employees are generally covered by CSRS:

(1) **First Hires**

Employees first hired on or before September 30, 1987, in benefit-eligible positions, are covered by CSRS unless otherwise excluded by law or regulation.

(2) **CSRS Rehires**

CSRS rehires are District employees (excluding annuitants) who are covered under CSRS, who separate from employment prior to retirement, and are reemployed in the District government. CSRS rehires remain covered under CSRS. If the CSRS rehire was first hired on or before March 31, 1986, the CSRS rehire is not subject to Medicare coverage. If the CSRS rehire was hired after March 31, 1986, the CSRS rehire is subject to Medicare coverage and must pay Medicare taxes.

For more information, see Section IX, *Employees Rehired in the District Government*; for the treatment of retirees who are rehired, see Section XI, *Reemployed Annuitants*.

(3) **Transfers and Conversions**

² See Chapter 10 of the Social Security Handbook ([Chapter 10](#)) for a detailed discussion on Social Security coverage for State and Local Government employees. See also IRS Pub. 963, Federal-State Reference Guide, and IRS Pub. 5138, Quick Reference Guide for Public Employers.

District employees who had CSRS coverage in their last appointment will retain their CSRS coverage in their new appointment, unless the new position is excluded by federal law or regulation.

(4) Exclusions

The following are not covered under CSRS:

- (a) Employees covered under another District government retirement system (e.g., Police & Fire Plan, D.C. Teachers' Plan, or 401(a) Plan).
- (b) Reemployed annuitants as outlined in Section XI of this document.
- (c) The following non-covered types of appointments:
 - (1) Temporary Appointments (Full-Time, Intermittent (also known as When Actually Employed (WAE))) not to exceed 12-months.
 - (2) Temporary Appointment Pending Establishment of Register (TAPER).
 - (3) Temporary Appointment (indefinite).
- (d) Employees of the District government first hired after September 30, 1987 **except**:
 - (1) Employees of St. Elizabeths Hospital³ who transferred to the District government on October 1, 1987;
 - (2) Nonjudicial employees of the DC Courts hired on and after October 1, 1997;
 - (3) D.C. Department of Corrections Trustee and an employee of the Trustee;
 - (4) DC Pretrial Services, Defense Services, Parole, Adult Probation and Offender Supervision Trustee and an employee of the Trustee; and
 - (5) The DC Financial Responsibility and Management Assistance Authority (DC Control Board), who elect to be deemed Federal employees.

B. 401(a) Plan

The following guidelines summarize which District government employees are covered under the 401(a) Plan:

(1) First Hires

Employees first hired on or after October 1, 1987 in benefit-eligible positions are subject to coverage under the 401(a) Plan unless otherwise excluded by law or regulation.

(2) 401(a) Plan Rehires

The following types of rehires are covered under the 401(a) Plan:

³ Employees of St. Elizabeth Hospital, who transferred to the District government on October 1, 1987, are covered under CSRS with Medicare.

- (a) An employee in the 401(a) Plan who separates from employment and is rehired by the District government in a 401(a) Plan covered position;
- (b) An employee previously in the D.C. Teachers' Plan who is rehired to a 401(a) Plan covered position, on or after October 1, 1987;
- (c) An employee previously in the Police & Fire Plan who is rehired to a 401(a) Plan covered position on or after October 1, 1987; or
- (d) An employee previously in the UDC 403(b) Savings Plan who is rehired to a 401(a) Plan covered position, on or after October 1, 1987.

For more information, see Section X, *Employees Rehired in the District Government*, below; for the treatment of retirees who are rehired, see Section XI, *Reemployed Annuitants*, below.

(3) **Transfers and Conversions**

The following transferred or converted employees are covered under the 401(a) Plan:

- (a) Employees who had 401(a) Plan coverage in their last appointment before a transfer or conversion retain their 401(a) Plan coverage in their new appointment unless the new position is excluded by law from 401(a) Plan coverage.
- (b) Employees covered under the D.C. Teachers' Plan who transfer or convert to a 401(a) Plan covered position on or after October 1, 1987.
- (c) Employees covered under the Police & Fire Plan who transfer or convert to a 401(a) Plan covered position on or after October 1, 1987.
- (d) Employees covered under UDC's 403(b) Savings Plan who transfer or convert to a 401(a) Plan covered position on or after October 1, 1987.

(4) **Exclusions**

The following employees and services shall be deemed to be "non-covered employment" for purposes of participation in the 401(a) Plan:

- (a) Any position where the employee serves under an appointment of one (1) year or less, except when appointment to such a position follows service in a covered position by a break-in-service of three (3) days or less.
- (b) Any position where the employee serves without a scheduled tour of duty.
- (c) Any position held by a summer youth employee.
- (d) Any position held by a patient or a resident in a hospital, home, or penal or mental institution of the District.
- (e) Any position where the employee is paid on a contract or fee basis.

- (f) Any student-employee who receives a stipend and is assigned primarily for training purposes to a hospital, clinic, or laboratory operated by the District government.
- (g) A police officer or firefighter who is covered under the Police & Fire Plan.
- (h) A teacher, school officer, or educational employee who is covered under the D.C. Teachers' Plan.
- (i) A substitute school teacher, pursuant to D.C. Official Code §§ 38-1910 and 38-2021.13(a).
- (j) An employee covered under the CSRS.
- (k) A judge covered under the Judges' Retirement Plan.
- (l) Any other service performed in a position deemed to be non-covered employment pursuant to law or regulation.

C. Police & Fire Plan

The following guidelines summarize which District government employees are covered under the Police & Fire Plan:

(1) First Hires

Employees first hired in benefit-eligible positions as a MPD Police Officer or FEMS Firefighter are subject to coverage under the Police & Fire Plan unless excluded by law or regulation.

(2) Police & Fire Plan Rehires⁴

Rehires are employees who were covered under the Police & Fire Plan, separated from employment before retirement, and then were rehired into District service in a benefit-eligible position under the Police & Fire Plan. If an employee was previously covered by this plan without Medicare coverage, and is rehired in a benefit-eligible position after March 31, 1986, upon rehire they would go into the plan with Medicare coverage and subject to Medicare taxes.

(3) Transfers and Conversions

- (a) Employees covered by the Police & Fire Plan in their last appointment retain the coverage they had in their new appointment unless the new appointment is excluded by law or regulation.
- (b) Employees who transfer or convert to a benefit-eligible position as a MPD Police Officer or FEMS Firefighter are subject to coverage under the Police & Fire Plan unless excluded by law or regulation.

⁴ Rehired police and firefighter retirees are not active plan participants and, therefore, do not make contributions or obtain additional creditable service in the Police & Fire Plan. In addition, their salary is reduced by the amount of their pension benefits; except, if they are rehired into a position covered under the Retired Police Officer Redeployment Amendment Act of 1992, Detective Adviser Act of 2004, or the Retired Police Officer Public Schools Security Personnel Deployment Amendment Act of 1994.

- (c) Employees in the Police & Fire Plan who transfer or convert on or after October 1, 1987 to a civilian benefit-eligible position would be covered under the 401(a) Plan.

(4) **Exclusions**

The following are not covered under the Police & Fire Plan:

- (a) Employees covered under another District government retirement system (e.g., CSRS, D.C. Teachers' Plan, or 401(a) Plan) are excluded from participating in the Police & Fire Plan.
- (b) Reemployed annuitants as outlined in Section XI of the SOP.

D. D.C. Teachers' Plan

The following guidelines summarize which District government employees are covered under the D.C. Teachers' Plan:

(1) **First Hires**

Employees first hired as a DCPS teacher (or in an educational position) whose position is categorized under DCPS in salary class ET 1 through 15 are covered under the D.C. Teachers' Plan unless excluded by law or regulation.

(2) **D.C. Teachers' Plan Rehires⁵**

Rehires are employees who were covered under the D.C. Teachers' Plan, separated from employment before retirement, and then were rehired into District service in a benefit-eligible position under the D.C. Teachers' Plan. If an employee was previously under this Plan without Medicare coverage, and if rehired after March 31, 1986, upon rehire they would go into the Plan with Medicare coverage and be subject to Medicare taxes.

(3) **Transfers and Conversions**

- (a) Employees who transfer with coverage under the D.C. Teachers' Plan in their last appointment retain their coverage in their new appointment; unless, the new position is excluded from coverage by law or regulation.
- (b) Employees who convert to a D.C. Teachers' Plan covered position are subject to coverage; unless, excluded by law or regulation.

(4) **Exclusions**

The following are not covered under the D.C. Teachers' Plan:

⁵ The salary of a rehired retired teacher is reduced by the amount of their annuity; except, if hired as a substitute teacher at DCPS. They cannot participate in the D.C. Teachers' Plan after rehire in any District government position. Therefore, they make no additional contributions to the D.C. Teachers' Plan, nor accrue any additional creditable service after retiring from District government service as a teacher covered under the D.C. Teachers' Plan.

- (a) Employees covered under another District government retirement system (e.g., CSRS, Police & Fire Plan, or 401(a) Plan).
- (b) A substitute school teacher, pursuant to D.C. Official Code §§ 38-1910 and 38-2021.13(a).
- (c) Reemployed annuitants as outlined in Section XI of this document.

E. Retirement Systems Laws and Regulations

The following are the laws and regulations for the various retirement plans District government employees may participate in:

- (1) CSRS —
 - (a) Statutory Authority:
 - D.C. Official Code § 1-626.02, Retirement Systems
 - 5 USC § 8331 *et seq.*, Civil Service Retirement
 - (b) Regulatory Authority:
 - Chapter 26 of the D.C. personnel regulations, Defined Contribution Plan
 - Part 831 of Title 5 of the Code of Federal Regulations, Retirement (5 CFR §§ 831.101 *et seq.*)
- (2) 401(a) Plan —
 - (a) Statutory Authority:
 - D.C. Official Code § 1-626.03 *et seq.*, District Retirement Benefits
 - (b) Regulatory Authority:
 - Chapter 26 of the D.C. personnel regulations, Defined Contribution Plan
 - (c) Adopted Plan Document:

Government of the District of Columbia 401(a) Defined Contribution Plan, As Amended and Restated Effective September 1, 2015
- (3) Police & Fire Plan —

Statutory Authority:

 - D.C. Official Code §§ 1-626.02 (Retirement Systems), 1-901.01 *et seq.* (Police Officers, Fire Fighters, and Teachers Retirement Benefit Replacement Plan), and 5-701 *et seq.* (Police and Firefighters Retirement Disability)
- (4) D.C. Teachers' Plan —

Statutory Authority:

 - D.C. Official Code § 38-2001 *et seq.* (Retirement of Public School Teachers)

F. Service Under a Detail or Temporary Promotion

An employee's position of record determines whether their service is covered under their retirement plan. When an employee who holds a position with retirement coverage is detailed or temporarily promoted to another position, the employee continues to be covered under their retirement plan. Unless, explicitly excluded by law or regulations.

G. Summary

The following information is needed to properly select the correct retirement plan for District employees:

INFO REQUIRED TO DETERMINE APPROPRIATE RETIREMENT SYSTEM	
	• Date of employee's first employment
	• Type of prior retirement coverage
	• Any prior breaks in service
	• Type of appointment
	• Social Security coverage
	• Medicare coverage
	• Are they retired under one of the Plans

IX. Employees Rehired in the District Government

An employee who is rehired (excluding retirees) by the District government in a benefit-eligible position will be placed in the same retirement plan they previously were covered under if the new position is covered by the same retirement plan. An employee who is rehired in a different benefit-eligible position will be placed in the appropriate retirement plan that is tied to that position. For example, an employee who previously held a position as Support Services Specialist, CS-342-11, in the Department of General Services, which was covered under the 401(a) Plan, is rehired on August 20, 2018 by the District government as a DCPS Teacher, ET-1720-11, would be covered under the D.C. Teachers' Plan. The employee is treated as a new hire for retirement purposes under the D.C. Teachers' Plan with coverage under Medicare.

Employees who are reemployed in the District government after March 31, 1986 in a benefit-eligible position will be subject to Medicare tax under the following retirement plans:

- CSRS;
- Police & Fire Plan; and
- D.C. Teachers' Plan.

An individual who was employed with the District government prior to October 1, 1987, in one of the above retirement plans would have also been covered under the Federal Employees Health Benefits (FEHB) and Federal Employee's Group Life Insurance (FGLI) Programs. Therefore, employees who are rehired (excluding retirees) after October 1, 1987, in benefit-eligible positions will remain eligible to participate in the FEHB and FGLI programs.

X. Reemployed Annuitants

The District's annuity offset law (D.C. Official Code § 1-611.03(b)) applies to certain District retirees who are receiving an annuity (Annuitants) and are reemployed by the District government after their retirement. These reemployed annuitants are required to have their salary reduced by the amount of their annuity. The reduced salary cannot be less than Federal minimum wage requirements. The following chart contains information on applying the District's annuity offset law: For reemployed annuitants processed in PeopleSoft the annuity indicator field must be completed to indicate which retirement system the employee retired from. See attachment 5 for the annuity indicator codes.

REEMPLOYED ANNUITANTS		
Retirement Plan	Subject to Salary Offset?	Type of Coverage
Federal-CSRS or Federal Employees Retirement System (FERS)	No	<p>Federal employees (with no prior District government service) who retired under the Federal government are not subject to an annuity offset, pursuant to D.C. Official Code § 1-611.03(b). They are not Reemployed Annuitants for District annuity offset purposes.</p> <p>A Federal annuitant hired (initial appointments) in benefit-eligible positions <u>after</u> September 30, 1987, will be covered by the 401(a) Plan and subject to Social Security and Medicare taxes unless they are appointed to a position subject to coverage under the Police & Fire Plan or D.C. Teachers' Plan.</p>
Federal-CSRS (District employee coverage)	<p>Yes (if reemployed in the District government before December 7, 2004).</p> <p>No (if reemployed in the District government on or after December 7, 2004, subject to Social Security and Medicare taxes only).</p>	<p>The reemployed District CSRS annuitants are not eligible to participate in the CSRS or 401 (a) Plan. If they are reemployed in a benefit-eligible position, they are only subject to Social Security and Medicare taxes; unless, the position is covered under the Police & Fire Plan or D.C. Teachers' Plan.</p>

REEMPLOYED ANNUITANTS

Retirement Plan	Subject to Salary Offset?	Type of Coverage
Federal-CSRS (District employee: Discontinued Service or Involuntary Separation)	<p>Yes (if reemployed in an appointment not subject to retirement coverage, but subject to Social Security and Medicare taxes coverage).</p> <p>No (if reemployed to a position subject to retirement coverage other than Social Security).</p>	<p>Reemployed District CSRS Discontinued Service or Involuntary Separation Annuitants who are reemployed in the District government in positions subject to retirement, will have their annuity stopped on the effective date of their appointment. The federal Office of Personnel Management (OPM) must be notified by the effective date of the appointment.</p> <p>The reemployed annuitant will be covered under CSRS and subject to Medicare taxes, if reemployed in an appointment subject to retirement coverage; otherwise, Social Security and Medicare taxes only.</p>
Federal-CSRS (District employee: Disability Annuitant (not found medically recovered or restored to earning capacity))	Yes	<p>If a District CSRS Disability Annuitant is rehired in the District government, the annuity ends on the effective date of the appointment. OPM must be notified by the effective date of the appointment.</p> <p>If an annuitant is reemployed in an appointment subject to retirement coverage, they will be covered by CSRS and Medicare; otherwise, only Social Security and Medicare taxes apply.</p>
Federal-CSRS (District employee: Disability Annuitant (already found medically recovered)	No	<p>If a District CSRS Disability Annuitant is rehired in the District government, their annuity ceases on the effective date of the appointment. OPM must be notified by the effective date of the appointment.</p> <p>If OPM has found the Disability Annuitant recovered from his/her medical disability or was restored to earning capacity prior to reemployment or the annuitant is under age 62 and is reemployed in a position equivalent in tenure and pay to the position from which he or she retired.</p> <p>The reemployed annuitant will be covered under CSRS and Medicare, if reemployed in an appointment subject to retirement coverage; otherwise, Social Security and Medicare taxes apply.</p>

REEMPLOYED ANNUITANTS

Retirement Plan	Subject to Salary Offset?	Type of Coverage
Police & Fire Plan	Yes (except for Police Officer annuitants who retired under optional or deferred retirement who are reemployed: (i) as a fully sworn temporary full-time or part-time MPD police officer after September 29, 1992 (D.C. Official Code § 5-761(a)); (ii) as a temporary full-time or part-time employee at the Department of Forensic Sciences after September 29, 1992 (D.C. Official Code § 5-761(a-1)); or (iii) as security personnel for DCPS (D.C. Official Code § 5-762)).	<p>Police & Fire Plan Annuitants who retire after November 17, 1979, and are reemployed in the District government, are subject to an annuity offset, except for certain reemployed police officer annuitants, pursuant to D.C. Official Code § 5-723(e).</p> <p>The reemployed annuitants will be subject to Social Security and Medicare coverage and eligible to participate in the 401(a) Plan, if reemployed in an appointment subject to retirement coverage; otherwise, only Social Security and Medicare taxes apply.</p>
D.C. Teachers' Retirement Plan	Yes (except if reemployed as a substitute teacher (D.C. Official Code § 38-1910(a))	<p>Reemployed D.C. Teachers' Plan Annuitants who retired after November 17, 1979 and are hired in the District government are subject to an annuity offset, except if reemployed as a substitute teacher pursuant to D.C. Official Code §§ 38-2061.01 and 38-1910(a).</p> <p>The reemployed annuitant will be subject to Social Security and Medicare taxes and eligible to participate in the 401(a) Plan, if reemployed in an appointment subject to retirement coverage; otherwise, only Social Security and Medicare taxes apply.</p>

XI. Procedures for Determining Retirement Coverage

Before identifying an employee's retirement coverage, you must first determine whether this is the employee's first appointment with the District government, if the employee is being rehired, or whether they had previously retired from District government. Perform the following checks prior to the employee's new employee orientation date or effective date:

- Check the work history information contained in the employment application/resume for prior District government service;
- Check the PeopleSoft System and Unified Personnel/Payroll System (UPPS) for any prior creditable service; and
- Request for the Official Personnel Folder (OPF), if applicable.

A. Procedure for First Hires

(1) **General Rule**

Employees first hired in the District government after September 30, 1987 in benefit-eligible positions, are covered under the 401(a) Plan, unless they are serving in:

- (a) A temporary appointment NTE 1 year or less;
- (b) A position covered under the D.C. Teachers' Plan; or
- (c) A position covered under the Police & Fire Plan.

(2) **Exceptions**

Certain foreign nationals, who are first hired, are excluded from Old Age, Survivors, and Disability Insurance (OASDI) and cannot be covered under Social Security and Medicare. The retirement eligibility for employees covered under the Police & Fire Plan and D.C. Teachers' Plan is exclusive to employees who hold Police Officer, Firefighter, and Teacher positions in specific District government agencies. Therefore, an employee is no longer eligible for these plans if he or she moves to a position covered under a different retirement plan.

The following chart (excluding CSRS) contains information to help you make correct retirement coverage determinations for **new (initial (first) appointment)** employees:

DETERMINING RETIREMENT COVERAGE FOR NEW EMPLOYEES			
Step	Decision Factor	If Yes	If No
1.	Is appointment temporary NTE 1 year or less?	Employee subject to Social Security and Medicare taxes only.	Go to Step 2.
2.	Is the appointment excluded from the 401(a) Plan?	Go to step 3.	Covered under the 401(a) Plan and subject to Social Security and Medicare Taxes.
3.	Is the appointment excluded from the D.C Teachers' Plan?	Go to step 5.	Covered under D.C. Teachers' Plan. Go to Step 4 to determine Medicare coverage eligibility.
4.	Was the employee hired in a position covered under the D.C. Teachers' plan after March 31, 1986?	Covered under D.C. Teachers' Plan and subject to Medicare tax.	Covered under D.C. Teachers' Plan and NOT subject to Medicare tax.
5.	Is the appointment excluded from the Police & Fire Plan?	If the employee is excluded from Police & Fire Plan after completing steps 1 through 4, it is likely that the response to at least one of the questions in this chart was incorrect. Repeat each step, starting with Step 1.	Covered under Police & Fire Plan. Go to step 6 to determine Medicare coverage eligibility.
6.	Was the employee hired in a position covered under the Police & Fire Plan after March 31, 1986?	Covered under Police & Fire Plan and subject to Medicare tax.	Covered under Police & Fire Plan and NOT subject to Medicare tax.

B. Procedure for Transfers and Conversions to New Appointments

(1) General Rule

Typically, coverage does not change upon transfer; however, it can often change upon conversion. An employee's coverage may change if:

- (a) The new position is excluded by law or regulation
- (b) The employee is moving from an appointment without retirement coverage (for example, temporary NTE 1 year) to a career-permanent or other type of appointment that confers retirement coverage; or
- (c) The employee is moving from or to a position under another retirement system, (for example, D.C. Teachers' Plan or Police and Fire Plan).
 - Civilian Emergency Medical Service (EMS) employees covered under the 401(a) Plan who become uniformed Emergency Medical Technician (EMT) firefighters with FEMS under the Paramedic and Emergency Medical Technician Lateral Transfer to Firefighting Amendment Act of 2001 (D.C. Official Code § 5-409.01) become covered under the Police & Fire Plan.



Note: Employees moving into a District government agency from positions under the Federal Government are not considered transfers or conversion personnel actions, since the move is not from one District government agency to another. Apply rules for either first hires or rehires, depending on whether the employee also has prior District government creditable service.

- (2) The following chart contains information to help you make correct coverage determinations for employees who **transfer or convert** to new appointments without a break-in-service:

DETERMINING COVERAGE FOR EMPLOYEES WHO TRANSFER OR CONVERT			
Step	Decision Factor	If Yes	If No
1.	Prior to the transfer or conversion, was the employee covered under a District retirement system (CSRS, 401(a) Plan, 403(b) Plan, D.C. Teachers' Plan, Police & Fire Plan)?	Go to step 2.	Go to Step 5.
2.	Was the employee first employed prior to September 30, 1987?	Covered under CSRS. To determine Medicare coverage eligibility, go to step 4.	Go to Step 5.
3.	Did the employee previously have coverage under CSRS?	Go to Step 4.	Go to Step 5.
4.	a. Does the employee meet both of the following conditions?	Covered under CSRS and subject to Medicare tax.	Go to Step 5.

DETERMINING COVERAGE FOR EMPLOYEES WHO TRANSFER OR CONVERT

Step	Decision Factor	If Yes	If No
	<p>(1) Had CSRS coverage and separated from the District government; and</p> <p>(2) was subsequently rehired after March 31, 1986 in a benefit-eligible position?</p> <p>b. Or, was the employee first hired in a benefit-eligible position between March 31, 1986 and September 30, 1987?</p>		
5.	Is the appointment excluded from the 401(a) Plan?	Go to step 6.	Covered under 401(a) Plan and subject to Social Security and Medicare taxes.
6.	Is the appointment excluded from the D.C. Teachers' Plan?	Go to step 8.	Covered under D.C. Teachers' Plan. To determine Medicare coverage eligibility, go to Step 7.
7.	Was the employee transferred or converted to a position in the D.C. Teachers' Plan after March 31, 1986?	Covered under D.C. Teachers' Plan and subject to Medicare tax.	Covered under D.C. Teachers' Plan and NOT subject to Medicare tax.
8.	Is the appointment excluded from the Police & Fire Plan?	If the employee is excluded from the Police & Fire Plan after completing steps 1 through 7, it is likely that the response to at least one of the questions in this chart was incorrect. Repeat each step, starting with Step 1.	Covered under Police & Fire Plan. To determine Medicare coverage eligibility, go to Step 9.
9.	Was the employee transferred or converted to a position in the Police & Fire Plan after March 31, 1986?	Covered under the Police & Fire Plan and subject to Medicare tax.	Covered under the Police & Fire Plan and NOT subject to Medicare tax.

C. Procedure for Rehires

(1) **General Rule**

- (a) Rehires are those employees who have previous District government service and are being reemployed by the District government following a break-in-service of one (1) workday or more.
- (b) If an employee was previously covered under CSRS or the 401(a) Plan, the employee continues to have that same coverage (CSRS or 401(a) Plan) in the new benefit-eligible position if covered under the same retirement plan unless excluded by law or regulations. Employees covered under CSRS will also be subject to Medicare taxes.

For more information, see IX, *General Retirement Coverage Rules*, and X, *Employees Rehired in the District Government*, above.

(2) **Reemployed Annuitants Rule**

- (a) Employees who retired from the District government under CSRS regular or early retirement and who have been or will be reemployed with the District government after December 7, 2004 are not subject to an annuity offset.⁶ Employees who retired from the District government under CSRS and are rehired are not eligible to participate in the 401(a) Plan upon reemployment, but are subject to Social Security and Medicare taxes.
- (b) Employees who retired from the District government under the Police & Fire Plan and who are reemployed with the District government are subject to an annuity offset, except for police officers who retired under optional or deferred retirement and are rehired by the Chief of Metropolitan Police or the Chief of the MPD as a fully sworn temporary full-time or temporary part-time police officer; Department of Forensic Science; the Retired Police Officer Redeployment Amendment Act of 1992, the Detective Adviser Act of 2004, or the Retired Police Officer Public Schools Security Personnel Deployment Amendment Act of 1994. Reemployed Police & Fire Plan annuitants continue to receive their annuities and cannot be covered under the Police & Fire Plan again. Reemployed Police & Fire Plan annuitants may participate in:
 - (1) The 401(a) Plan, if he or she was first employed by the District government on or after October 1, 1987; or
 - (2) The CSRS, if he or she was first employed by the District government before October 1, 1987 and was previously covered in the CSRS.
- (c) Employees who retired from the District government under the D.C. Teachers' Plan who have been or will be reemployed with the District government are subject to an annuity offset, as provided in D.C. Official Code § 38-2061.01 (except for teacher annuitants who are reemployed as substitute teachers (D.C. Official Code § 38-1910(a))). Reemployed teacher annuitants continue to receive their annuities and cannot be covered under the D.C. Teachers' Plan again. Reemployed teacher annuitants may participate in:
 - (1) The 401(a) Plan, if he or she was first employed by the District government on or after October 1, 1987; or
 - (2) The CSRS, if he or she was first employed by the District government before October 1, 1987 and was previously covered in the CSRS.

⁶ D.C. Official Code §1-611.03(b) states, in relevant part, that "No reduction shall be made to the pay of a reemployed individual for any retirement benefits received by the reemployed individual pursuant to 5 U.S.C. § 8331 [CSRS definitions, which include annuitant and employee], §§ 1-626.03 through 1-626.12, § 5-723(e), the Judges' Retirement Fund, established by § 1-714, or the Retired Police Officer Public Schools Security Personnel Deployment Amendment Act of 1994."

For coverage determination on reemployed annuitants *see Section XI (Reemployed Annuitant)* of this document.

- (3) The following chart contains information to help you make correct coverage determinations for employees who are **rehired** (exclude reemployed annuitants) to appointments:

DETERMINING COVERAGE FOR REHIRED EMPLOYEES			
Step	Decision Factor	If Yes	If No
1.	Does the employee have any prior District service that was covered under a retirement plan?	Go to Step 2.	Go to Step 4.
2.	Does the employee have any service prior to September 30, 1987?	Go to Step 3.	Go to Step 4.
3.	Was the employee occupying a position prior to September 30, 1987 covered under the CSRS?	Covered under CSRS and subject to Medicare tax.	Go to Step 4.
4.	Is the appointment excluded from the 401(a) Plan?	Go to Step 5.	Covered under the 401(a) Plan and subject to Social Security and Medicare taxes.
5.	Is the appointment excluded from the D.C. Teachers' Plan?	Go to Step 7.	Go to Step 6.
6.	Was the employee rehired into the D.C. Teachers' Plan after March 31, 1986?	Covered under the D.C. Teachers' Plan and subject to Medicare tax.	Go to Step 7.
7.	Is the appointment excluded from the Police & Fire Plan?	If the employee is excluded from the Police & Fire Plan after completing steps 1 through 6, it is likely that the response to at least one of the questions in this chart was incorrect. Repeat each step, starting with Step 1.	Go to Step 8.
8.	Was the employee rehired into the Police & Fire Plan after March 31, 1986?	Covered under Police & Fire Plan and subject to Medicare tax.	Covered under the Police & Fire Plan and NOT subject to Medicare tax.

XII. Prior Coverage Determination

To ensure that employees are placed in the correct retirement system, an HR Specialist must review the employment application to identify any prior service with the District government. If the employee has prior service, the OPF must be requested to confirm whether the employee was covered under a retirement system and include personnel documents found with the newly created OPF. This section will discuss tools that can be used to conduct reviews of prior coverage determinations, if needed. Guidance on the process to request OPFs of employees and annuitants with prior service can be found in the *Records Management Standard Operating Procedures*.

A. Tools Needed

Generally, you will need the employee's OPF, electronic personnel records (EPR) in PeopleSoft, personnel data contained in the Comprehensive Automated Personnel Payroll System (CAPPS), and Unified Personnel Payroll System (UPPS) (if prior service is before October 1, 1987) (OPF/EPR) to review prior coverage determinations.

DETERMINING PRIOR COVERAGE

Step	Action
1.	Check the employee's OPF/EPR for retirement coverage. On the SF-50 or Form 1, look in box 30 (SF-50) and box 29 (Form 1) to identify the retirement coverage. For example, some of the retirement codes on the SF-50 include: C-CSRS, 4-CSRS Law Enforcement with Medicare, A-Defined Contribution, S-Defined Contribution Special. Some of the retirement codes on the Form 1 include: 01-CS Retire; 02-Teachers; 03-Police/Fire; and 15-DC Defined Contribution (401(a)). Confirm whether the retirement code indicates that the employee has retirement coverage.
2.	Check the employee's OPF/EPR for any SF-50 or Form 1 that changes the retirement coverage (e.g., correction actions).
3.	List all of the employee's personnel actions and retirement coverage. Use the attached checklist history form to document the employee's personnel actions and retirement coverage.
4.	Verify coverage using the appropriate coverage determination table to make a decision about the coverage independent of what is indicated on the SF-50 or Form 1. Check your decision against the previous determination to see if you came to the same conclusion. If you do not come to the same determination, verify with DCHR's Records Room that you have all the employees' active and inactive personnel records. If yes, you should confirm with the employee that his/her service history you have is correct and complete.

B. Review of Prior Determinations

- (1) The below sample worksheet illustrates how an HR Specialist might perform a review of prior retirement coverage determinations to make sure that the employee's current coverage status is correct.

(2) **Description of Worksheet Terms**

For the purposes of the worksheet, the following meanings apply:

- (a) **Action Type** – Type of personnel action taken (e.g., Term Appt., MSS Appt. Conversion to Career Appt.) as indicated in the Nature of Action field on box 5-B on the SF-50 or box 10 on the Form 1.
- (b) **Type of Appointment** – Employment type (e.g., Career Service, Educational Service, or Legal Service).
- (c) **Retirement Coverage** – Retirement plan employee had while employed in the District government.
- (d) **Effective Dates** – Date the personnel action took effect.
- (e) **Break-in-service** – A separation from the District government of at least 1 workday or more.

(3) **Step 1. Complete Work History Sample**

The following sample worksheet was developed to review an employee's history of service with the District government and prior retirement coverage.

REVIEW EMPLOYEE HISTORY OF SERVICE WITH DISTRICT

Type of Appointment	Service Type	Retirement Coverage	Effective Dates From	To	Break-in-service?
Excepted Appt. NTE	Excepted Service	11-FICA	8/10/81	10/1/82	N/A
Conv. to Excepted Appt. NTE	Excepted Service	11-FICA	10/2/82	8/14/83	N/A
Resignation	Excepted Service	11-FICA	8/15/83	3/13/86	Yes
Career Appt. (Prob.)	Career Service	1-CSRS	3/14/86	7/31/89	N/A
Promotion Non-Comp.	Career Service	1-CSRS	8/1/89	5/2/92	N/A
Involuntary Separation-RIF	Career Service	1-CSRS	5/3/92	2/4/93	Yes
*Reinstatement – Career Appt. (Perm) Rehire Career	Career Service	1-CSRS w/ Medicare	2/5/93	1/10/98	N/A
Career Appt. (Perm) Transfer	Career Service	1-CSRS w/ Medicare	1/11/98	5/2/05	N/A
Conv. to MSS Appt.	Management Supervisory Service	1-CSRS w/ Medicare	5/3/05	-	N/A

Note: *Indicates the retirement coverage determination should be reviewed for accuracy.

(4) **Step 2. Verify Retirement Coverage Determination**

The worksheet should include all appointments that would count toward creditable service. For employees with service **before** September 30, 1987, look at each change in appointment that has occurred since March 31, 1986, to determine if the employee had a break in CSRS coverage beyond 1 workday.

The above worksheet shows that the employee was first hired in a benefit-eligible position on March 14, 1986 and covered under CSRS. The employee was later involuntarily separated from the District government on May 3, 1992, while under CSRS, and rehired in the District government on February 5, 1993.

(5) **Step 3. Use the Decision Factor Table**

Based on the information gathered in step 2 above, the decision factor table for **rehires** (Section XII. Procedures for Determining Retirement Coverage) should be used to determine whether the employee was placed in the correct retirement system.

DETERMINING COVERAGE FOR REHIRED EMPLOYEES

Step	Decision Factor	If Yes	If No
1.	Does the employee have any prior District service that was covered under a retirement plan?	Go to Step 2.	Go to Step 4.
2.	Does the employee have any service prior to September 30, 1987?	Go to Step 3.	Go to Step 4.
3.	Was the employee occupying a position prior to September 30, 1987 covered under the CSRS?	Covered under CSRS and subject to Medicare coverage.	Go to Step 4.
4.	Is the appointment excluded from the 401(a) Plan?	Go to Step 5.	Covered under the 401(a) and subject to Social Security and Medicare taxes.

DETERMINING COVERAGE FOR REHIRED EMPLOYEES

Step	Decision Factor	If Yes	If No
5.	Is the appointment excluded from the D.C. Teachers' Plan?	Go to Step 7.	Go to Step 6.
6.	Was the employee rehired into the D.C. Teachers' Plan after March 31, 1986?	Covered under the D.C. Teachers' Plan and subject to Medicare coverage.	Go to Step 7.
7.	Is the appointment excluded from the Police & Fire Plan?	If the employee is excluded from the Police & Fire Plan after completing steps 1 through 6, it is likely that the response to at least one of the questions in this chart was incorrect. Repeat each step, starting with Step 1.	Go to Step 8.
8.	Was the employee rehired into the Police & Fire Plan after March 31, 1986?	Covered under Police & Fire Plan subject to Medicare coverage.	Covered under the Police & Fire Plan and NOT subject to Medicare tax.

In reviewing the above decision factor table, the retirement coverage determination made when the employee was rehired in the District government was correct. The employee's break-in-service and subsequent reemployment after March 31, 1986 makes the employee eligible for coverage under CSRS with Medicare (see item 3 of decision factor table).

(6) Example of Review of Retirement Coverage Determination

The example that follows shows different situations involving rehired employees. Use the decision factor table in paragraph (5) above to verify the correct retirement coverage.

(a) Check History

REVIEW OF EMPLOYEE HISTORY OF SERVICE WITH DISTRICT

Type of Appointment	Service Type	Retirement Coverage	Effective Dates From	To	Break-in-service?
Term Appt. NTE	Career Service	1-CSRS	8/10/81	6/14/84	N/A
Career Appt. (Prob.)	Career Service	11-Police/Fire	6/15/84	7/11/02	N/A
Resignation	Career Service	11-Police/Fire	7/12/02	2/12/12	Yes
*Excepted Appt.	Excepted Service	1-CSRS w/ Medicare	2/13/12	-	N/A

Note: *Indicates the retirement coverage determination should be reviewed for accuracy.

Conclusion: In reviewing the above decision factor table, the retirement coverage determination made when the employee was rehired in the District government was correct. The employee's break-in-service and subsequent reemployment after March 31, 1986 makes the employee eligible for Medicare coverage. Also, the employee accepted a position not covered under the Police & Fire Plan. The employee also had a previous CSRS appointment, therefore, the retirement coverage should be CSRS with Medicare (see item 3 of decision factor table).

(b) Check History

REVIEW OF EMPLOYEE HISTORY OF SERVICE WITH DISTRICT					
Type of Appointment	Service Type	Retirement Coverage	Effective Dates From To		Break-in-service?
*Temporary Appt. NTE	Career Service	1-Teachers w/ Medicare	7/29/86	8/25/87	N/A
*Conv. Career Appt. (Prob.)	Career Service	02-Teachers w/ Medicare	8/26/87	6/15/97	N/A
Resignation	Career Service	02-Teachers w/ Medicare	6/16/97	2/12/12	Yes
*Career Appt. (Prob.)	Career Service	A-Defined contribution w/ Social Security and Medicare taxes	2/13/12	-	N/A

Note: *Indicates the retirement coverage determination should be reviewed for accuracy.

Conclusion: In reviewing the above decision factor table, the retirement coverage determination made when the employee was rehired was correct. In this case, the employee's temporary appointment on July 26, 1986 was as a Teacher at DCPS, which is covered under the Teachers' Plan (see Section V(E)(2) of this document). The employee was first hired after March 31, 1986, and the retirement coverage would be the D.C. Teachers' Plan with Medicare until the employee's resignation effective February 12, 2012. On February 13, 2012, the employee was rehired in the District government to a Vocational Specialist position at DYRS. Because the position is not covered under the D.C. Teachers' Plan, the employee would be covered under the 401(a) Plan, subject to Social Security and Medicare taxes, effective February 13, 2012. The employee had no prior service under the CSRS.

XIII. Retirement Benefit Codes in PeopleSoft

Attachment 4 includes a list of retirement benefit codes that must be used in PeopleSoft. Selecting the right retirement benefit code for individuals hired in the District government will depend on:

- Whether the position is eligible for benefits;
- Whether the position is tied to a specific retirement plan; and
- Whether the individual was previously employed by the District government and placed in a retirement plan.

If you are unable to determine with certainty what retirement benefit code should be used, **ASK** your Supervisor, Lead HR Specialist, DCHR's Benefits and Retirement Administration, or contact DCRB (Police & Fire and D.C. Teachers' Plans only) before processing the personnel action. **DO NOT GUESS.** The processed SF-50, Notification of Personnel Action affects the rights and benefits of District government employees.

XIV. Process for Entering Retirement Codes in PeopleSoft

Each retirement plan available in PeopleSoft has an associated code that must be selected to identify an employee's participation in a retirement plan. A list of retirement codes in PeopleSoft can be found in Attachment 3.

The job aid provided in Attachment 6 includes the steps that should be taken to ensure that the retirement coverage is properly applied to an employee's record in PeopleSoft. The job aid only focuses on fields in PeopleSoft that are directly tied to retirement. For detailed information on processing personnel actions in PeopleSoft, you may obtain job aids on the PeopleSoft Support Site link at <http://thenewess.in.dc.gov/>.

The HR Specialist is responsible for ensuring that the correct retirement code is used for an employee who is participating in a plan or is eligible for retirement coverage.

XV. Special Coverage Provisions

There are some District government employees who transferred without a break-in-service from subordinate agencies under the Mayor to independent authority agencies of the District government and retained their benefits. The following are agencies with independent authority that fall under this category:

(a) DC Water⁷ (formerly Water and Sewer Authority)

- District employees covered under the CSRS and 401(a) who transferred to DC Water retained their coverage, provided that they remained continuously employed by the District government prior to April 18, 1996.
- District employees in the 401(a) who meet the minimum requirements for participation in a retirement plan may, upon written notice, elect to be covered by DC Water's plan.

(b) District of Columbia Housing Authority⁸

- District employees covered under the CSRS and 401(a) who transferred to the District of Columbia Housing Authority (Authority) may elect to retain their coverage, provided that they remained continuously employed by the District government prior to May 9, 2000.
- All employees hired after May 9, 2000 by the Authority are not considered District government employees for purposes of retirement benefit plans of the District government.

(c) National Capital Revitalization Corporation and Anacostia Waterfront Corporation⁹

- Each employee's length of service at the National Capital Revitalization Corporation (NCRC) and Anacostia Waterfront Corporation (AWC) and the employee's service with the District government, if such service was immediately prior to the employee's service with the AWC or the

⁷ D.C. Official Code § 34-2202.15.

⁸ D.C. Official Code § 6-216(b) and (c).

⁹ National Capital Revitalization Corporation and Anacostia Waterfront Corporation Reorganization Act of 2008 (§ 102(d)(e) of D.C. Law 17-138)

NCRC, shall be counted as creditable District government service for vesting in the District's retirement program.

- If an employee of NCRC or AWC is hired by the District government and was previously employed by the District government immediately prior to his or her employment with the AWC or the NCRC and funds were deposited into the employee's 401(a) Plan account during the employee's term of employment with the District government and the deposited funds lapsed from the retirement account because of a break in employment with the District government caused by the employee's service with the AWC or the NCRC, the deposited funds that lapsed shall be restored to the employee's retirement account by the District government.

XVI. Definitions

Below are terms used in this SOP:

- (a) **Annuity** – a fixed sum of money paid annually to an annuitant in monthly payments, typically for the remainder of their life. Annuities are paid under CSRS, the Police & Fire Plan, and the D.C. Teachers' Plan.
- (b) **Annuity Offset** – a reduction in the basic pay of a reemployed annuitant CSRS, the Police & Fire Plan, and the D.C. Teachers' Plan), prior to any deductions, which is equal to the amount of the annuity allocable to the period of reemployment (certain exceptions apply).
- (c) **Benefit-eligible position** – a permanent or term appointment of more than twelve (12) months position in the District government that includes benefits (e.g. health, life, retirement). This term is also referred to as covered position in the SOP.
- (d) **Break-in-service** – a period of at least one (1) workday between separation and reemployment that may cause a loss of rights or privileges (e.g., Resignation, Retirement, Termination, Voluntary Separation, Involuntary Separation, or Reduction-in-Force).
- (e) **Conversion** – a change in the employment rights or time limitation of an appointment without a break-in-service of one (1) workday.
- (f) **Creditable Service** – the period of employment to be recognized for purposes of eligibility for retirement or other benefits (and for calculating an annuity under CSRS, the Police & Fire Plan, and the D.C. Teachers' Plan).
- (g) **Detention Officer** – means an employee who is not covered by the Police & Fire Retirement System, whose duties are primarily the investigation, apprehension, or detention of individuals suspected or convicted of offenses against, or violation of, the laws of the United States or the District and whose duties may require frequent contact, supervision, inspection, training, employment, care, transportation, or rehabilitation of individuals in detention. The term "detention officer" includes:
 - (1) Employees engaged in the activities listed above who are transferred to a supervisory or administrative position;

- (2) Employees of the District of Columbia Department of Corrections, its industries, and utilities who are engaged in the activities listed above;
 - (3) Employees of the Department of Human Services who are engaged in the activities listed above; and
 - (4) Members of the Board of Parole, parole officers, and probation officers who are engaged in the activities listed above.
- (h) **Discontinued Service Retirement** – Also referred to as “Involuntary Retirement” is any separation against the will and without the consent of the employee other than a separation for cause on charges of misconduct or delinquency.
- (i) **Employee** – an individual who performs a function of the District government and who receives compensation for the performance of such services.
- (j) **Educational position** – a position in the District of Columbia Public Schools (DCPS) or of the Board of Trustees of the University of the District of Columbia (UDC), except persons employed in any of the following types of positions:
 - (1) Clerical, stenographic, or secretarial positions;
 - (2) Custodial, building maintenance, building engineer, general maintenance, or general engineering positions;
 - (3) Bus drivers and other drivers involved in the transportation of persons, equipment, materials or inventory;
 - (4) Cooks, dieticians, and other positions involved in direct planning, preparation, service, and conditions of preparation and service of food;
 - (5) Technicians involved in the operation or maintenance of machinery, vehicles, equipment or the processing of materials and inventory; or
 - (5) Positions in which the major duties consist of the supervision of employees covered in subparagraphs (1) through (5) of this definition: provided, however, that this subparagraph shall not be deemed to include heads of academic units at the UDC or the UDC School of Law.
- (k) **Federal Insurance Contributions Act (FICA)** – a United States federal payroll (or employment) tax imposed on both employees and employers to fund Social Security and Medicare—federal programs that provide benefits for retirees, disabled individuals, spouse, and children of deceased workers.
- (l) **First hires** – are newly appointed employees, who have **no prior service** with the District government.
- (m) **Independent Authority** – agencies that operate independent of the legislative and executive branches of District government.
- (n) **Law Enforcement** – means an employee, the duties of whose position are primarily the investigation, apprehension, or detention of individuals suspected or convicted of offenses against the criminal laws of the United States, including an employee engaged in this activity who is transferred to a supervisory or administrative position. For the purpose of this paragraph, “detention” includes the duties of—

- (1) Employees of the Bureau of Prisons and Federal Prison Industries, Incorporated;
 - (2) Employees of the Public Health Service assigned to the field service of the Bureau of Prisons or of Federal Prison Industries;
 - (3) Employees in the field service at Army or Navy disciplinary barracks or at confinement and rehabilitation facilities operated by any of the armed forces; and
 - (4) Employees of the Department of Corrections of the District of Columbia, its industries and utilities.
- whose duties in connection with individuals in detention suspected or convicted of offenses against the criminal laws of the United States or of the District of Columbia or offenses against the punitive articles of the Uniformed Code of Military Justice (chapter 47 of title 10) require frequent (as determined by the appropriate administrative authority with the concurrence of the Office) direct contact with these individuals in their detention, direction, supervision, inspection, training, employment, care, transportation, or rehabilitation;
- (o) **Medicare** – is the federal health insurance program for individuals who are 65 or older, and certain younger individuals with disabilities.
- (p) **Non-benefit-eligible position** – a temporary appointment (full-time, intermittent (also known as When Actually Employed (WAE)) not to exceed 12-months, excluding the Affordable Care Act (ACA) Health benefits.
- (q) **Old Age, Survivors, and Disability Insurance (OASDI)** – also known as Social Security, is an income-maintenance program that provides monthly benefits designed to replace, in part, the loss of income due to retirement, disability, or death.
- (r) **Reemployment** – employment, including reinstatement or another type of appointment, after a break-in-service of at least one (1) workday.
- (s) **Rehire** – are those employees who have previous District government service and are being reemployed by the District government following a break-in-service of one (1) workday or more.
- (t) **Substitute Teacher** – is an individual who is employed by the District of Columbia Public Schools (DCPS) to work as a classroom teacher on a temporary basis when the regular teacher is unavailable. The term does not include an individual employed by DCPS on a term or full-time assignment.
- (u) **Sworn member** – is an employee who serve in uniformed position (e.g., police officers and firefighters) of the Metropolitan Police Department and Fire and Emergency Medical Service Department.
- (v) **Teacher** – is an individual employed by the DCPS in the public day schools of the District of Columbia, including other educational employees, who serve in a salary class position of ET 1 through 15, except employees of Department of School Attendance and Work Permits, as provided in D.C. Official Code § 38-2021.13(a).
- (w) **Temporary Appointment** – an appointment with a specific time limitation of one (1) year or less.
- (x) **Transfers** – a change without a break-in-service of one or more workday(s) of (a) a career (probational) or career (permanent) employee to another Career Service position of like tenure under a different

personnel authority; (b) a Legal Service employee to another Legal Service position of like tenure under a different personnel authority; (c) an Excepted Service employee to another Excepted Service position under a different personnel authority; or (d) a Management Supervisory Service employee to another Management Supervisory Service position under a different personnel authority.

XVII. List of Acronyms

Below are acronyms used in this SOP:

- (a) AWC – Anacostia Waterfront Corporation
- (b) CFR – Code of Federal Regulations
- (c) CMPA – Comprehensive Merit Personnel Act of 1978
- (d) CSRS – Civil Service Retirement System
- (e) D.C. – District of Columbia
- (f) DCHR – D.C. Department of Human Resources
- (g) DCPS – District of Columbia Public Schools
- (h) DCRB – District of Columbia Retirement Board
- (i) DOC – Department of Corrections
- (j) DYRS – Department of Youth Rehabilitation Service
- (k) EPR – Electronic Personnel Record
- (l) FEMS – Fire and Emergency Medical Services Department
- (m) FERS – Federal Employees Retirement System
- (n) FICA – Federal Insurance Contribution Act
- (o) HR – Human Resources
- (p) MOU – Memorandum of Understanding
- (q) MPD – Metropolitan Police Department
- (r) MSS – Management Supervisory Service
- (s) NCRA – National Capital Revitalization Corporation
- (t) OASDI – Old Age, Survivors, and Disability Insurance
- (u) OPF – Official Personnel Folder
- (v) SOP – Standard Operating Procedures
- (w) TAPER – Temporary Appointment Pending the Establishment of a Register
- (x) USCIS – United States Citizenship and Immigration Services
- (y) WAE – When Actually Employed

XVIII. Attachments

Below are a list of items that have been included in the SOP:

Attachment 1: List of Law Enforcement and Detention Officer Positions Eligible to Participate in the Civil Service Retirement System (CSRS) and the D.C. Defined Contribution Plan (401(a))

- Attachment 2: District of Columbia Public Schools (DCPS), List of Positions Eligible to Participate in the District of Columbia Teachers' Retirement Plan
- Attachment 3: List of Retirement Benefit Codes in PeopleSoft
- Attachment 4: Examples of Determining the Correct Retirement Code in PeopleSoft
- Attachment 5: PeopleSoft Reemployed Annuity Codes
- Attachment 6: PeopleSoft Retirement Coding Job Aid

Attachment 1

List of Positions Eligible to Participate in the Civil Service Retirement System (Law Enforcement) and D.C. Defined Contribution Plan (Detention Officer)

**LIST OF LAW ENFORCEMENT AND DETENTION OFFICER POSITIONS ELIGIBLE FOR
CIVIL SERVICE RETIREMENT SYSTEM AND D.C. DEFINED CONTRIBUTION**

Department of Behavioral Health	
Behavioral Health Technician	Program Specialist
Behavioral Support Technician	Psychiatric Practical Nurse
Clinical Administrator	Psychiatric Nurse
Clinical Psychologist	Recreation Therapist
Forensic Psychiatric Technician	Security Guard
Medical Officer (Psychiatry)	Supervisor Recreation Therapy
Medical Technician (Phlebotomy)	Supervisory Psychiatric Nurse
Positive Behavior Support Technician	Treatment Team Coordinator

Department of Corrections	
Case Manager	Investigator
Correctional Institution Administrator	Monitoring Specialist
Correctional Officer	Plumber/Pipefitter*
Correctional Officer-Lead	Supervisory Case Manager
Correctional Treatment Specialist	Supervisory Correctional Officer
Criminal Investigator	Supervisory Correctional Treatment Specialist
Door Systems Mechanic*	
<i>*This position is included in the Law Enforcement eligible positions list due to the position duties that relate to training the inmate workforce.</i>	

Metropolitan Police Department
Cellblock Processing Technician

Department of Youth Rehabilitation Services	
Case Manager	Supervisory Youth Development Representative
Correctional Institution Admin	Youth Development Representative
Investigator	Youth Engagement Specialist
Juvenile Justice Institution Counselor	Youth Treatment Manager
Program Manager (Case Management)	

Attachment 2

District of Columbia Public Schools, List of Positions Eligible to Participate in the District of Columbia Teachers' Retirement Plan

District of Columbia Public Schools
Positions Eligible to Participate in the District of Columbia Teachers' Retirement Plan

Council of School Officers (CSO)	
Director of Schools	Psychologist (Secondary)
Strategy & Logistics	Speech Therapist (Secondary)
Coordinator, Academic	Speech Pathologist (Secondary)
Coordinator, Special Education	Social Worker (Secondary)
Dean of Students	Occupational Therapist (Secondary)
Manager of School Strategy & Logistics	Physical Therapist (Secondary)
Business Manager	Principal
Administrative Officer	Assistant Principal
Coordinator, School Strategy & Logistics	Master Educator
Instructional Supervisor	Senior Master Educator
Audiologist (Secondary)	

Non-Union Positions	
Related Service Providers-MS	
Related Service Providers-PhD	
Washington Teachers' Union (WTU)	
Athletic Trainer	Teacher
Counselor (Elementary)	
Curriculum Development Specialist	
Instructional Coach	
JROTC Instructor	
Library/Media Specialist	
Literacy Developer	
Occupational Therapist (Elementary)	
Psychologist (Elementary)	
Reading Specialist	
Social Worker (Elementary)	
Speech/Language Pathologist (Elementary)	

Attachment 3

List of Retirement Benefit Codes in PeopleSoft

List of Retirement Benefit Codes in PeopleSoft

A. Civil Service Retirement System

Retirement Plan	Eligibility Description	PeopleSoft Code
CSRS	District government employees first hired on or before 9/30/87 in a position covered under CSRS, who have not had a break-in-service. Employees hired under CSRS on or before 4/1/86 who never had a break-in-service are not subject to Social Security and Medicare taxes.	C
CSRS With Medicare	<p>District government employees who were first hired in (or converted to) a position which is covered under CSRS on or before 9/30/87 and were first hired or <u>had a break-in-service</u> on or after 4/1/86 are subject to Medicare taxes.</p> <p>This code is also used for employees who retired from the District government under CSRS in the retirement types below and who are rehired in the District government:</p> <ul style="list-style-type: none"> Discontinued Service Retirement, referring to an employee rehired or converted to a position subject to retirement coverage and is not subject to annuity offset. Should be coded CSRS with Medicare. Disability Retirement (already found recovered or restored to earning capacity). An employee hired or converted to a position that is subject to retirement coverage, and not subject to an offset. Should be coded CSRS with Medicare. 	1
CSRS Law Enforcement with Medicare	District government employees hired on or before 9/30/87 in (or converted to) a Detention Officer position covered under the CSRS/Law Enforcement-Provisions of 5 USC 8336(c) and were first hired or had a break-in-service on or after 4/1/86; pays into Medicare.	4
CSRS Law Enforcement No Medicare	District government employees hired on or before 9/30/87 in (or converted to) a Detention Officer position covered under the CSRS/Law Enforcement-Provisions of 5 USC 8336(c) without a break-in-service. Employees hired under the CSRS on or before 4/1/86 who never had a break-in-service are not subject to Social Security and Medicare taxes.	L

B. D.C. Defined Contribution Plan

Retirement Plan	Eligibility Description	PeopleSoft Code
Defined Contribution 5%	<p>Employees hired on or after 10/01/87 in a position subject to retirement coverage.</p> <p>Employees rehired on or after 10/01/87 in a position subject to retirement coverage who:</p> <ul style="list-style-type: none"> • Separated (not for retirement) from the District government while in a position covered under the Police & Fire Plan or D.C. Teachers' Plan, and • Is rehired in a benefit-eligible position not subject to coverage under the Police & Fire, or D.C. Teachers' Plan. 	A
Defined Contribution Special 5%	Employees hired on or after 10/01/87 in positions which are subject to retirement coverage who separated from the District government, and were rehired in a position subject to retirement coverage within one (1) year from the date of separation . The employer contributions will begin on the effective date of the re-appointment.	S
Defined Contribution Law Enforcement 5.5%	Employees hired on or after 10/01/87 in positions subject to retirement coverage as Detention Officers.	B
Defined Contribution 5% (Visa)	Alien employees hired on or after 10/01/87 in positions subject to retirement coverage, but are <u>exempt</u> from Social Security and Medicare taxes. This code is used for nonresident alien employees on F-visas, J-visas, M-visas, Q-visas .	8

C. District of Columbia Police Officers and Firefighters' Retirement Plan

Retirement Plan	Eligibility Description	PeopleSoft Code
Fire Retirement 7% with Med Pretax	FEMS sworn employees hired in positions that are covered under the Police & Fire Plan on or after 4/1/86 and before 11/10/96; pays Medicare only.	2
Fire Retirement 8% with Med Pretax	FEMS sworn employees hired in positions that are covered under the Police & Fire Plan on or after 11/10/96; pays Medicare only.	3
Fire Retirement 7% Pretax	FEMS sworn employees hired in positions that are covered under the Police & Fire Plan before 4/1/86 who never had a break-in-service; do not pay into Social Security or Medicare.	F
MPD Retirement 7% with Medicare	MPD sworn employees hired in positions that are covered under the Police & Fire Plan on or after 4/1/86 and before 11/10/96; pays Medicare only.	5

Retirement Plan	Eligibility Description	PeopleSoft Code
MPD Retirement 8% with Medicare	MPD sworn employees hired in positions that are covered under the Police & Fire Plan on or after 11/10/96; pays Medicare only.	6
MPD Retirement 7% No Medicare	MPD sworn employees hired in positions that are covered under the Police & Fire Plan before 4/1/86 who never had a break-in-service; does not pay Social Security or Medicare.	P

D. District of Columbia Teachers' Retirement Plan

Retirement Plan	Eligibility Description	PeopleSoft Code
7% PRE Teacher Medicare D/F	Employees hired in teacher or educational positions covered under the D.C. Teachers' Plan who were first hired on or after April 1, 1986, but before November 1, 1996; pays Medicare only.	V
7% PRE Teacher No Medicare Fed	Employees hired in teacher or educational positions covered under the D.C. Teachers' Plan who were first hired before April 1, 1986 who never had a break-in-service, do not pay Medicare.	Y
8% PRE Teacher Medicare D/F	Employees in teacher or educational positions covered under the D.C. Teachers' Plan who was hired on or after November 1, 1996; pays Medicare only.	Q
8% PRE Teacher No Med D/F	Employees who were first hired before April 1, 1986 in a benefit-eligible position not subject to Medicare tax deductions and without a break-in service was hired on or after November 1, 1996 in a teacher or educational positions covered under the D.C. Teachers' Plan. Employees also do not pay into Medicare.	W
D.C. Teachers' Plan 8% (Visa)	Alien employees in teacher or educational positions covered under the D.C. Teachers' Plan first hired on or after November 1, 1996 but exempt from Social Security and Medicare taxes. This code is used for nonresident alien employees on F-visas, J-visas, M-visas, Q-visas.	D

E. 403(b) Savings Plan – University of the District of Columbia

Retirement Plan	Eligibility Description	PeopleSoft Code
403(b) Savings Plan	Employees hired in faculty and non-faculty retirement eligible positions under the educational service at UDC before or after August 16, 2003. The 403(b) Savings Plan operates similar to the defined contribution plan in which the employers contribute 7% (after 8/16/03) or 15% (before 8/16/03). Employees also pay into Social Security and Medicare taxes.	15% = U 7% = 7
403(b) Savings Plan (Visa)	Alien employees hired in faculty and non-faculty retirement eligible positions under the educational service at UDC before or after August 16, 2003 are covered but exempt from Social Security and Medicare taxes. This code is used for nonresident alien employees employed by a school, college, or university .	E

F. Reemployed Annuitants

Retirement Plan	Eligibility	PeopleSoft Code
Re-Employed Annuitants (Not subject to offset)	Annuitants who retired from the District government under CSRS, who are reemployed with the District government after 12/07/04, and is NOT subject to annuity offset or retirement coverage.	0
Re-Employed Annuitants (subject to offset)	Annuitants who retired from the District government under CSRS, who were reemployed in the District government before 12/6/04, and is subject to annuity offset.	0
Re-Employed Annuitants (subject to offset)	Former employees who once worked for the District government under CSRS, who went to work in the Federal government and retired under the CSRS.	0
Re-Employed Annuitants (subject to offset)	An annuitant who retired under discontinued service retirement (involuntary separation) from the District government under the CSRS, who is reemployed in the District government in a position not entitled to retirement coverage (ex. Temporary Appt.), is subject to annuity offset.	0
Re-Employed Annuitants (subject to offset)	An annuitant who retired under disability retirement (not found recovered or restored to earning capacity) under CSRS, who is reemployed in the District government in a position not entitled to retirement coverage (ex. Temporary Appt.), is subject to annuity offset.	0
Re-Employed Annuitants (subject to offset)	An annuitant under Police & Fire Plan, or D.C. Teachers' Plan is rehired on or after 10/01/87 in a position which is subject to retirement coverage <u>not covered</u> under the Police & Fire Plan , or D.C. Teachers' Plans.	A

G. Ineligible for Retirement

No Retirement Plan	Eligibility Description	PeopleSoft Code
Ineligible for retirement benefits	Employees hired in non-benefit-eligible positions (temporary appointments NTE 12 months or less).	N
Ineligible for retirement benefits (Visa)	Alien employees hired in non-benefit-eligible positions (temporary appointments NTE 12 months or less) exempt from Social Security and Medicare taxes.	9

H. Deactivated Retirement Codes

No Retirement Plan	Eligibility Description	PeopleSoft Code
7% POST Teacher No Med Fed	A post-tax teacher hired before April 1, 1986. There is currently only one person with this code in PeopleSoft.	H
7% POST Teacher Medicare	An employee in a teacher or educational position covered under the D.C. Teachers' Plan who was first hired on or after April 1, 1986, but before November 1, 1996; pays Medicare.	J
8% POST Teacher No Medicare	An employee in a teacher or educational position covered under the D.C. Teachers' Plan who is first hired before April 1, 1986 but is not subject to Medicare deduction. Someone hired before April 1, 1986 and then took a position covered under the teachers plan on or after November 1, 1996; does not pay Medicare.	M
8% POST Teacher Medicare D/F	An employee in a teacher or educational position covered under the D.C. Teachers' Plan on or after November 1, 1996; pays Medicare.	G
No Retirement	Medicare taxes only.	X
Ineligible for Retirement	Ineligible for retirement and exempt from Social Security and Medicare taxes.	R
UDC Retirement Plan	UDC Teachers exempt from Social Security and Medicare taxes.	T

Attachment 4

Examples of Determining the Correct Retirement Code in PeopleSoft

Examples:

To determine retirement coverage for a new hire or rehire the following information is needed:

• Date of employee's first appointment
• Type of prior retirement coverage
• Amount and dates of service and of any breaks in service
• Type of appointment
• Social Security Coverage
• Medicare Coverage
• Are they retired under one of the retirement plans?

The following are examples of selecting the correct retirement code when processing a new hire or rehire personnel action in PeopleSoft.

Example 1 (New Hire): Katherine Smith was first hired in the District government in a Recreational Specialist position in the Career Service (Probational) at the Department of Parks and Recreations on June 6, 2016. She was coded in the PeopleSoft under the CSRS. Katherine is eligible for which retirement system?

<i>Factors to Consider</i>		<i>Yes</i>	<i>No</i>
1.	Does the employee have prior District government service that was covered under CSRS?		✓
2.	Is current appointment excluded from CSRS?	✓ [CSRS is closed to new hires]	
3.	Is the current appointment excluded from the 401a Plan?		✓

Conclusions: Since the employee has no prior District government service before September 30, 1987, the employee's correct retirement coverage is under the 401a Plan. A correction will need to be made to the employee's retirement code.

Example 2 (Rehire): Jonathan Adams was first hired in the District government in a Cadet position in the Career Service at the Metropolitan Police Department (MPD) on August 20, 1971. He was covered under the CSRS. He became a Police Officer on October 18, 1972 and was covered under the Police & Fire Plan and later resigned on January 16, 1988. He was rehired as a Supervisory Criminal Investigator in the Management Supervisory Service at the MPD on July 10, 2015. Jonathan is eligible for which retirement system?

<i>Factors to Consider</i>		<i>Yes</i>	<i>No</i>
1.	Does the employee have prior District government service that was covered by or creditable under the Police & Fire Plan?	✓	

2.	Does the employee have prior District government service that was covered under the CSRS?	✓	
3.	Is current appointment excluded from the Police & Fire Plan?	✓	
4.	Is the current appointment excluded from the CSRS?		✓

Conclusions: Although Jonathan has prior creditable service under the Police & Fire Plan, the Supervisory Criminal Investigator is not covered under the Police & Fire Plan. Therefore, his prior position as a Cadet at the MPD makes him eligible to participate in the CSRS, since its creditable service prior to September 30, 1987. Jonathan would also be subject to Medicare tax deductions due his break-in-service. Note: If Jonathan was not employed in the Cadet position and had no other service covered under the CSRS; then, he would have been covered under the 401(a) Plan based on his prior service in the Police Officer position.

Example 3 (Rehire): Grace Peters was first hired in the District government in an Administrative Assistant position in the Career Service (Term Appt. NTE 15 months) at the DCPS on August 25, 1985. She was covered under the CSRS. She resigned on June 30, 1986. She was rehired as a Teacher at the DCPS on October 19, 2015 under the D.C. Teachers' Plan. She was later competitively promoted to a Chief Administrative Officer position on August 29, 2016. Grace is eligible for which retirement system?

<i>Factors to Consider</i>		<i>Yes</i>	<i>No</i>
1.	Does the employee have prior District government service that was covered under the D.C. Teachers' Plan?	✓	
2.	Does the employee have prior District government service that was covered under the CSRS?	✓	
3.	Is current appointment excluded from the D.C. Teachers' Plan?	✓	
4.	Is the current appointment excluded from the CSRS?		✓

Conclusions: Although the employee has prior creditable service under the D.C. Teachers' Plan as an eligible DCPS Teacher, the Chief Administrative Officer position is not covered under the D.C. Teachers' Plan. Therefore, the employee's prior position as an Administrative Assistant at the DCPS makes her eligible to participate in the CSRS, since its creditable service prior to September 30, 1987. The employee will also be subject to Medicare tax deductions.

Example 4 (Conversion): Amy Walker was previously hired in the District government as a Management Analyst in a term appointment NTE 4 years in the Career Service at the Department of Health on May 9, 2011. She was covered under the 401(a) Plan. She was selected and converted to a Teacher position in the Career Service at the DCPS on August 8, 2015. Amy is eligible for which retirement system?

<i>Factors to Consider</i>		<i>Yes</i>	<i>No</i>
----------------------------	--	------------	-----------

1.	Does the employee have prior District government service that was covered under the D.C. Teachers' Plan?		✓
2.	Is current appointment excluded from the D.C. Teachers' Plan?		✓
3.	Is the current appointment excluded from the 401(a) Plan?	✓	

Conclusions: Although the employee had prior service creditable under the 401(a) Plan with the District government, the Teacher positions at the DCPS are covered under the D.C. Teachers' Plan.

Example 5 (Reemployed Annuitant): Richard Stewart retired under optional retirement as a MPD Police Officer under the Police & Fire Plan on November 28, 2014. He was rehired as a Detective (under the Detective Adviser Act of 2004) in the MPD on May 18, 2015 in a Term Appointment NTE 13 months under the Career Service. Richard is eligible for which retirement system?

<i>Factors to Consider</i>		<i>Yes</i>	<i>No</i>
1.	Does the employee have prior District government service that was covered under the Police & Fire Plan?	✓	
2.	Is current appointment excluded from the Police & Fire Plan?	✓	
3.	Is the current appointment excluded from the CSRS?	✓	

Conclusions: Even though the employee's prior District government service is under the Police & Fire Plan, because the employee retired from the District government under Plan he cannot be covered in the Plan again. Therefore, the employee would only be subject to Social Security and Medicare tax deductions. Because the employee was rehired into a position that is excluded from the annuity offset law, his salary is not reduced by the amount of his annuity. However, if he retired under disability retirement, his salary would be subject to an annuity offset.

Example 6 (Reemployed Annuitant): Edward Jones was first hired as an MPD Police Officer and retired under the Police & Fire Plan on January 5, 2009. He was rehired as a substitute teacher at the DCPS on August 2, 2012 (Temporary NTE 30 days), and later accepted a Customer Care Representative position (full-time, benefits eligible position) in the Career Service with the Department of Parks and Recreation. Edward is eligible for which retirement system in the Customer Care Representative position?

<i>Factors to Consider</i>		<i>Yes</i>	<i>No</i>
1.	Does the employee have prior District government service that was covered under the Police & Fire Plan?	✓	
2.	Does the employee have prior District government service that was covered under the CSRS?		✓

3.	Is the current appointment excluded from the 401a Plan?		✓
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Conclusions: The employee's first appointment in the District government was under the Police & Fire Plan. He never worked in a civilian position that was creditable under the CSRS. As a substitute teacher, he was subject only to Social Security and Medicare taxes (substitute teachers are excluded from the D.C. Teachers' Plan). Therefore, the employee would be covered under the 401a Plan and subject to Social Security and Medicare tax deductions. Because he is a Police & Fire Plan annuitant who was rehired in a position not excluded from the District's annuity offset law, his salary as a Customer Care Representative would be reduced.

Example 7 (Reemployed Annuitant): Sharon Webber was first hired in a Civil Engineer position under the CSRS in March 4, 1979. She retired under CSRS in December 31, 2016. She was rehired in an Administrative Aide position with the DCPS on April 12, 2017. Sharon is eligible for which retirement system?

<i>Factors to Consider</i>		<i>Yes</i>	<i>No</i>
1.	Does the employee have prior District government service that was covered under the CSRS?	✓	
2.	Can the employee prior creditable service be used towards the new position?		✓
3.	Is the current appointment excluded from the 401a Plan?	✓	

Conclusions: The employee's first appointment in the District government was under the CSRS; however, since the employee retired from the CSRS, she cannot go back into the CSRS. Therefore, the employee is not eligible to go into any retirement plan and is subject to Social Security and Medicare taxes only. Because the employee was reemployed in the District government after December 7, 2004, her salary is not reduced for an annuity offset. [Refer to Section X (Employees Rehired in the District Government)].

Attachment 5

PeopleSoft Reemployed Annuity Codes

District Government Reemployed Annuitants	
Code	Explanation
1	Reemployed District-CSRS annuitant rehired on or after 12/07/04. An employee whose annuity continues under the CSRS after appointment and is not subject to annuity offset. [CSRS-No Offset]
2	Reemployed District-CSRS annuitant rehired on or before 12/06/04. An employee whose annuity continues under the CSRS after appointment and is subject to annuity offset. [Reempl Ann-CSRS]
3	Federal-CSRS annuitant with prior District service that was creditable under CSRS. An employee whose annuity continues under CSRS after appointment and is subject to annuity offset. [FedReempl Ann-CSRS]
4	Former District-CSRS annuitant. An employee whose CSRS annuity stops after appointment in a position eligible for retirement. [Former annuitant under either Discontinued Service or Involuntary Separation Retirement] [FA CSRS - No Offset]
5	Former District-CSRS annuitant. An employee whose annuity continues under CSRS after appointment in a position <u>not eligible</u> for retirement. Employee is subject to annuity offset. [Former annuitant under either Discontinued Service or Involuntary Separation Retirement] [Former Ann-CSRS]
6	Former District-CSRS annuitant who retired under Disability. An employee whose annuity continues under CSRS after appointment. If employees have not been found to be medically recovered or restored to earning capacity , they are subject to annuity offset. [Former Ann-CSRS - DR]
7	Former District-CSRS annuitant who retired under Disability. An employee whose CSRS annuity stops upon reemployment. If employees have been found to be recovered or restored to earning capacity prior to reemployment or the annuitant is age 62 and is reemployed in a position equivalent in tenure and pay to the position from which they retired. [FA/CSRS-DR - No Offset]
8	Reemployed annuitant under Police & Fire Plan. An employee whose annuity continues under the Police & Fire Plan after appointment under either: (1) the Metropolitan Police Department, Senior Police Officer Program; (2) Department of Forensic Sciences (temporary appts only); or (3) D.C. Public Schools as a security personnel. The employee is not subject to annuity offset. [PFRS-No Offset]
A	Reemployed annuitant under Police & Fire Plan. An employee whose annuity continues under the Police & Fire Plan after appointment. Employees are subject to annuity offset except as indicated in code 8. [Reempl Ann-PFRS]
B	A reemployed annuitant under D.C. Teachers' Plan. An employee whose annuity continues under the D.C. Teachers' Plan after appointment. Employee is subject to annuity offset; unless, hired as a substitute teacher, pursuant to D.C. Official Code §§ 38-2061.01 and 38-1910(a). [Reempl Ann-TRS]

District Government Reemployed Annuitants	
Code	Explanation
C	A reemployed annuitant under D.C. Teachers' Plan. An employee whose annuity continues under the D.C. Teachers' Plan after appointment as a substitute teacher at the DCPS. Employee is not subject to annuity offset, pursuant to D.C. Official Code §§ 38-2061.01 and 38-1910(a). [TRS-No Offset]
D	A retiree from the District government under the 401(a) Plan, who is reemployed with the District government. [Retiree-401(a) Plan]
9	Not applicable. None of the above codes apply. [Not Applicable]

Attachment 6


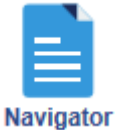
PeopleSoft Retirement Coding Job Aid

Job Aid

Instruction for Processing Personnel Actions
Selection/Changes to Retirement Code

I. Overview

This job aid provides specific instructions for selecting the appropriate PeopleSoft codes on the Personnel Action Request (PAR) to add the benefit eligibility, retirement plan, DC retirement benefits date, and Social Security and Medicare taxes in PeopleSoft.

STEP	ACTION
1.	Log onto https://pshcm.dc.gov/psp/hcmp/d/?cmd=login to access the PeopleSoft System and enter username and password.
2.	Navigate to the Navigation Bar icon located on the right-hand side of the screen. Click the Navigation Bar icon. 
3.	Click on Navigator icon. 
4.	Click on the below navigational path: <ul style="list-style-type: none">➤ Workforce Administration➤ Job Information<ul style="list-style-type: none">— HR Processing USF page— Enter Employee Name or EmpID
5.	Click on the "Job Data" tab page. Then click the highlighted links to view the Benefits/FEHB data on the PAR.

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[Job Data](#)
[Position Data](#)
[Compensation Data](#)
[Employment Data 1](#)
[Employment Data 2](#)
[C Exceptions](#)

Empl ID: Empl Record: 0

Job Data Find | View All First 1 of 55 Last

Effective Date: 07/08/2018 Transaction Nbr / Seq: 1 PAR Status: Processed by Human Resources
 Action Type: NOA Code: 800 Empl Status: Active
 Position: 00086208 DS: 0342 12 Lead Support Services Speciali ☐ Position Management Record
 *Job Code: 555307 DS: 0342 12 Lead Support Services Speciali
 Reports To: 00091420 Supervisor ID:
 *Agency: DCG District Of Columbia Govt Transferred From Agency: ☐
 Sub-Agency: DL Board of Elections and Ethics Transferred To Agency: ☐
 *Business Unit: DCGOV District of Columbia
 *Department: DL10000000 DC Board of Elections & Ethic
 *Location: LOCDC00003 One Judiciary Square
 Tax Location: DC District of Columbia

[Benefits/FEHB Data](#)
[FEGLI/Retirement/FICA](#)

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Step	Action
6.	Click on the Benefits/FEHB Data link.
7.	Under the Benefits Control section on the BAS Group ID field select "POE" (Primary Job OE) for a benefit-eligible position or "A0" (Ineligible) a non-benefit-eligible position.

Benefits/FEHB Data

Benefits Control

Benefit Record Number: 0 Benefits Employee Status: Active
 BAS Group ID: POE Primary Job OE
 *Benefit Program: DCB DC Employee with DC Benefits

FEHB Eligibility

☐ Permanent
☐ Continuing Coverage
☐ Temporary Appointment > 1 yr
☐ Temp Appt < 1yr + FedSvc > 1yr
☒ Not Eligible

FEHB Date


FEHB Date:

Eligibility

Elig Fld 1: LBR
 Elig Fld 2: BE
 Elig Fld 3: CH11
 Elig Fld 4:
 Elig Fld 5:
 Elig Fld 6:
 Elig Fld 7:
 Elig Fld 8:
 Elig Fld 9:

Benefits System

Benefits System: Benefits Administration

Step	Action
8.	Under the FEHB Eligibility section click on " Permanent " if the employee is under the Civil Service Retirement System (CSRS) or " Not Eligible " if the employee is under the District Employee Retirement System. Click " OK ". Note: The "Permanent" option is for employees covered under the CSRS only. If selected it will open up the FEHB Eligibility field.
9.	Click on the FEGLI/Retirement/FICA link.
10.	Click the  icon on the Retirement Plan field and select the appropriate plan based on the correction being made. See chart in step 12 below for retirement plan selection options.
11.	Review Retirement Plan options and make a selection: Based on the employee's type of appointment and eligibility. (Ex 1. Temporary appointments that are 12 months or less are eligible for FICA only so the retirement plan should be reflected as "N- Ineligible for Retirement." Ex 2. An appointment (hired after 9/30/87) to a benefit-eligible position that is either without a not to exceed date (NTE) or a term appointment NTE (13 months or up to 4 years) are eligible for retirement and FICA so the retirement plan should be reflected as "A-Defined Contribution Plan 5%"; provided, the employee was first employed on or after 9/30/87).

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Empl ID: Empl Record: 0

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Job Data

Effective Date 07/08/2018	Transaction Nbr / Seq 1	PAR Status Processed by Human Resources
Action Type	NOA Code 800	Empl Status Active
Position <input type="text" value="00086208"/>	DS- 0342 12 Lead Support Services Speciali	<input type="checkbox"/> Position Management Record
*Job Code <input type="text" value="555307"/>	DS- 0342 12 Lead Support Services Speciali	
Reports To <input type="text" value="00091420"/>	Supervisor ID <input type="text"/>	
*Agency <input type="text" value="DCG"/>	District Of Columbia Govt	Transferred From Agency <input type="text"/>
Sub-Agency <input type="text" value="DL"/>	Board of Elections and Ethics	Transferred To Agency <input type="text"/>
*Business Unit <input type="text" value="DCGOV"/>	District of Columbia	Benefits/FEHB Data
*Department <input type="text" value="DL10000000"/>	DC Board of Elections & Ethic	FEGLI/Retirement/FICA
*Location <input type="text" value="LOCDC00003"/>	One Judiciary Square	
Tax Location <input type="text" value="DC"/>	District of Columbia	

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Step	Action																																																															
12.	<p>Click the FICA Status-Employee list and select the appropriate coverage based on the correction being made. Use the following table:</p> <table><tr><th>Retirement Plan</th><th>PeopleSoft Code</th><th>FICA Status</th></tr><tr><td>CSRS - No Medicare</td><td>C</td><td>Exempt</td></tr><tr><td>CSRS – Medicare</td><td>1</td><td>Medicare Only</td></tr><tr><td>CSRS Law Enforcement - No Medicare</td><td>L</td><td>Exempt</td></tr><tr><td>CSRS Law Enforcement - Medicare</td><td>4</td><td>Medicare Only</td></tr><tr><td>Defined Contribution Pension (401(a))</td><td>A</td><td>Subject</td></tr><tr><td>Defined Contribution Pension (401(a)) Law Enforcement</td><td>B</td><td>Subject</td></tr><tr><td>Temporary Employee (Ineligible for Retirement Benefits)</td><td>N</td><td>Subject</td></tr><tr><td>MPD Retirement 7% - Medicare</td><td>5</td><td>Medicare Only</td></tr><tr><td>MPD Retirement 7% - No Medicare</td><td>P</td><td>Exempt</td></tr><tr><td>MPD Retirement 8% - Medicare</td><td>6</td><td>Medicare Only</td></tr><tr><td>Fire Retirement 7% - Medicare Pretax</td><td>2</td><td>Medicare Only</td></tr><tr><td>Fire Retirement 8% - Medicare Pretax</td><td>3</td><td>Medicare Only</td></tr><tr><td>Fire Retirement 7% - No Medicare Pretax</td><td>F</td><td>Exempt</td></tr><tr><td>Teachers Retirement Plan 7% - Medicare</td><td>V</td><td>Medicare Only</td></tr><tr><td>Teachers Retirement Plan 7% - No Medicare</td><td>Y</td><td>Exempt</td></tr><tr><td>Teachers Retirement Plan 8% - No Medicare</td><td>W</td><td>Exempt</td></tr><tr><td>Teachers Retirement Plan 8% - Medicare</td><td>Q</td><td>Medicare Only</td></tr><tr><td>Re-employed Annuitant (Ineligible for Retirement Benefits)</td><td>0</td><td>Subject</td></tr><tr><td>Visa (Ineligible for Benefits)</td><td>9</td><td>Exempt</td></tr><tr><td>Visa (401(a))</td><td>8</td><td>Exempt</td></tr></table>	Retirement Plan	PeopleSoft Code	FICA Status	CSRS - No Medicare	C	Exempt	CSRS – Medicare	1	Medicare Only	CSRS Law Enforcement - No Medicare	L	Exempt	CSRS Law Enforcement - Medicare	4	Medicare Only	Defined Contribution Pension (401(a))	A	Subject	Defined Contribution Pension (401(a)) Law Enforcement	B	Subject	Temporary Employee (Ineligible for Retirement Benefits)	N	Subject	MPD Retirement 7% - Medicare	5	Medicare Only	MPD Retirement 7% - No Medicare	P	Exempt	MPD Retirement 8% - Medicare	6	Medicare Only	Fire Retirement 7% - Medicare Pretax	2	Medicare Only	Fire Retirement 8% - Medicare Pretax	3	Medicare Only	Fire Retirement 7% - No Medicare Pretax	F	Exempt	Teachers Retirement Plan 7% - Medicare	V	Medicare Only	Teachers Retirement Plan 7% - No Medicare	Y	Exempt	Teachers Retirement Plan 8% - No Medicare	W	Exempt	Teachers Retirement Plan 8% - Medicare	Q	Medicare Only	Re-employed Annuitant (Ineligible for Retirement Benefits)	0	Subject	Visa (Ineligible for Benefits)	9	Exempt	Visa (401(a))	8	Exempt
Retirement Plan	PeopleSoft Code	FICA Status																																																														
CSRS - No Medicare	C	Exempt																																																														
CSRS – Medicare	1	Medicare Only																																																														
CSRS Law Enforcement - No Medicare	L	Exempt																																																														
CSRS Law Enforcement - Medicare	4	Medicare Only																																																														
Defined Contribution Pension (401(a))	A	Subject																																																														
Defined Contribution Pension (401(a)) Law Enforcement	B	Subject																																																														
Temporary Employee (Ineligible for Retirement Benefits)	N	Subject																																																														
MPD Retirement 7% - Medicare	5	Medicare Only																																																														
MPD Retirement 7% - No Medicare	P	Exempt																																																														
MPD Retirement 8% - Medicare	6	Medicare Only																																																														
Fire Retirement 7% - Medicare Pretax	2	Medicare Only																																																														
Fire Retirement 8% - Medicare Pretax	3	Medicare Only																																																														
Fire Retirement 7% - No Medicare Pretax	F	Exempt																																																														
Teachers Retirement Plan 7% - Medicare	V	Medicare Only																																																														
Teachers Retirement Plan 7% - No Medicare	Y	Exempt																																																														
Teachers Retirement Plan 8% - No Medicare	W	Exempt																																																														
Teachers Retirement Plan 8% - Medicare	Q	Medicare Only																																																														
Re-employed Annuitant (Ineligible for Retirement Benefits)	0	Subject																																																														
Visa (Ineligible for Benefits)	9	Exempt																																																														
Visa (401(a))	8	Exempt																																																														
13.	Click the “OK” button after selecting the FICA Status.																																																															

FEGLI/Retirement Data/FICA

FEGLI

FEGLI Code Ineligible
Post 65 Basic Life Reduction
Coverage Amount ☐ Living Benefits

Retirement

Retirement Plan Defined Contribution 5%
FERS Coverage
Previous Retirement Coverage
Annuitant Indicator Not Applicable
Annuity Commencement Date
CSRS Frozen Service

FICA Status-Employee

FICA Status-Employee

Look Up Retirement Plan

Search Results

View 100 First 1-30 of 30 Last	
Retirement Plan	Description
0	Re-Employed Annuitants
1	CSRS - With Medicare
2	Fire Ret - 7% W- Med Pretax
3	Fire Ret - 8% W-Med Pretax
4	CSRS Law Enf. With Medicare
5	MPD Retirement 7% With Med
6	MPD Retirement 8% With Med
7	UDC 403(b) 7%
8	VISA DC 5%
9	VISA No Benefits
A	Defined Contribution 5%
B	Defn Contrib Low Enforce 5.5%
C	CSRS - No Medicare
E	Fire Retirement - 7% Pretax
G	8% POST Teacher Medicare D/F
H	7% POST Teacher No Med Fed
J	7% POST Teacher Medicare D/F
L	CSRS Law Enf. - No Medicare
M	8% POST Teacher No Med D/F
N	Ineligible for Retirement
P	MPL Retirement /% No Medicare
Q	8% PRE Teacher Medicare D/F
R	Ineligible Ret FICA Exempt
S	Defined Contrib Special 5%
T	UDC Teachers
U	UDC 403(b) 15%
V	7% PRE Teacher Medicare D/F
W	8% PRE Teacher No Med D/F
X	No Retirement
Y	7% PRE Teacher No Medicare Fed

Step	Action
14.	Click the "OK" button after the FICA status code selection has been made.
15.	Click on the On the Position Data tab complete the following fields: (a) Pay Group and (b) Type Appt. Verify the accuracy of the remaining fields.
16.	On the Compensation Data tab complete the following fields: (a) Pay Rate Determinant (Select "Regular Rate" for positions on the 10 step salary schedule, and Select "Special Rate" for positions on the open range salary schedule); (b) Step (positions on the 10 step salary schedule); and (c) Base Pay (include salary for position on the open range salary schedule). Verify the accuracy of the remaining fields.
17.	<p>On the Employment Data 1 tab complete the following fields: (a) WGI Status (Select "Waiting WGI Processing" for permanent/Term Career Service positions), and Select "WGI Not Applicable" for all other types of positions; (b) WGI Due date (add effective date); LEI Date (add effective date); and Last Increase Date (add effective date).</p> <p>Verify that the date in the "Retire" field in the Service Computation Dates section of the page is correct. For the purpose of the 401(a) Plan the date is the same as the date of hire or rehire in a benefit-eligible position. For employees under the 401(a) Plan use the rehire date if the employee separated from the District government exceeded one (1) year.</p>

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 Action Type NOA Code 800 Empl Status Active
 Pay Rate Determinant Regular Rate Pay Basis Per Annum
 Pay Plan DS Table 0087 Grade 12 Step 10 Step Entry Date 03/19/2017
 Retained Pay Plan Table Grade Step 0 Grade Entry Date 03/19/2017

Quoted Pay

Base Pay 92,689.00 Compensation Frequency Annual
 Loc/LEO Adjust 0.00 Annuity Offset Amount
 Adjusted Base Pay 92,689.00 ☐ Benefit Base Override FEGLI Base 92,689.00
 Total Pay 92,689.00

[Other Pay Information](#) [Expected Pay](#) [Accounting Info](#)

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Empl ID Empl Record 0 [FileNet Employee Documents](#)

Employment Data 1 Find | View All First 1 of 55 Last

Effective Date 07/08/2018 Transaction Nbr / Seq 1 PAR Status Processed by Human Resources
 Action Type NOA Code 800 Empl Status Active
 EOD Date 01/20/1998 Hire NTE Dt Mand Retire Dt Exp Dates
 Rehire Dt 09/04/2016 Separation Date Next Review Dt 04/01/2004 Appt Data

Service Computation Dates

*Leave 01/20/1998 Retire 03/19/2017
 RIF 03/19/2017 TSP 03/19/2017
 LEO Sev Pay 03/19/2017

Service Conversion Dates

Conv Begin Date
 Career Conv Date
 Career-Cond Conv Date

Within-Grade Increase Data

WGI Status WGI Not Applicable Non-Pay Hours WGI 0.00 Last Increase Date 03/19/2017
 WGI Due Date LEI Date 03/19/2017 Intermittent Days Worked 0

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Step	Action
18.	Continue entering the remaining information on the personnel action.