OTM HR Community of Practice  
  
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First off if you can hear me, set your status to agree. You click on the little guy's hand lake the guy up top. There is a drop down arrow and click on the agree button. And then also, we do have a log in form mat, because if they take attendance they need to make sure who is attending. It is last name, first name, location. If you have not Laguardia in this way, you need to, this is the important part. Close out entirely and make sure all your windows are close and close all the windows and come back in. Because sometimes even if you type it in correctly, it is going to come back with the same name formatting. Make sure you close out everything completely. So thank you very much. We still have about a minute or so to do that before we get started. And are there any other instructors who need to do an audio check?

You want to do that right now. There is a little guy holding his hand up at the top. Click on the arrow key. Thank you, gaze. Thank you very much. And he will get started. So quickly before I turn it over to the instructors, just a couple of things to go over. Pulling the screen up now. We will have, this is a virtual classroom. If you have questions, they are going to to have a Q & A session at the end of the lecture. So you can hold all your questions physical then, and we will provide a police for you to type in your questions. That can be addressed if you have them. You can use a chat box, just use it thoughtfully. They can keep an eye on it but the instructors would let you hold all the questions to the end of the session, if possible. I have already addressed the log in form mat. I see several of you have Laguardia in correctly. If you haven't done so, log out completely, it is last name, first name, location. no one Haslett me know there is any kind of audio issue. About you during this time if it does happen to get choppy or kind of interrupted, there is a little icon in the top right corner looks like a little grown staircase, so if it is green you'll have a good signal. If it is choppy it will turn orange and red. Yes, you are automatically muted. Sorry, they would like to make sure any communication is done in the chat box, yes. So anyway, if you see anything but all green bars, it probably means you have some sort of connection issue. You call them by phone. I know the phone lines are muted, but you should be able to hear. so you can hear me? Okay. You should be able to hear. So you know, the ones at the top that are above this line here, those will stay up, physical we remove them. Anything below this line only stays for a couple of second. So if you do need someone to speak louder or softer or slow down, type that in the chat box instead. Anything below the lane is gone automatically after a couple of seconds. There are files for today's presentation and you'll see them below this power point. Click on the name of the file first and it will turn blue and once you click on it, it will activate the download file option. So this power point can be downloaded. Just click on the at that time of the power point, and then click download file. And depending on what browser you are using, it may prompt you to save it or open it to a folder, depending on what browser you are using. As to how it looks. But you are able to download it and save it to your desktop and whatever files you need.

I have it up now. It will go ahead and also be up at the end of class. If you have been able to download it right now, please go ahead and click your status to agree. And again if you don't do it right now, that is fine. We'll have it up again toward the end of class. so some people have been able to download it. And that is all I have.No file showing. Okay we'll look at that after the session is over and I can help you out with that if you fade it. You may have some lag hear going on. I'm going it turn it over to the instructors now. Thank you very much for your time. .

Thank you, Tracy. Good afternoon, everyone, and happy Friday Eve. My name is Victoria Evans and I, along with Kevin green, are the training coordinators for the community of practice sessions. This session this month is going to focus on reemployed annuitant. So essentially it is going to be an overview of a retiree's annuity and how it depends on whether he and she retired based on inhave the, irregular or retirement. It is going to address the potential benefits that may be earned also as a result of the reemployment service. So for today's session, we have our facilitator, Mr. William Shull. I will go ahead and send it to him so he can begin, whenever he is ready.

Good afternoon, everyone. My name is William Shull from the work life benefits team. Hopefully everyone can hear me just fine. I was trying to use my headset but there was an issue with it. Hopefully you can hear me fine using the microphone on my laptop. I'm going to be discussing reemployed annuitant and cover every aspect of the process from beginning to end the benefits so on and so forth. Basically an individual who retired may be reemployed in any position. Any type of position. That they fall identify for. They receive or can receive the same status as any other person appointed to a position, whether that be temporary or permanent. An individual who retired under the retirement system for federal employees other than CS Rs or furs would be subject to the reemployment provisions of his or her retirement system. For example V.A. has a lot of nap employees, and they are hired on as reemployed annuitant and would be subject to the Rule of the nap retirement plan. There are special rules if law enforcement officers, firefighters and air traffic controllers, of which the first and the third one we don't see too many. The V.A. does have quite a few firefighters, so it could be possible that we see some firefighter employees. As reemployed annuitant, but there are special rules that have to be looked at, such as their age and so forth, as far as what type of position they are reemployed into.

When an annuitant comes back on board, the agency is responsible for verifying their retirement status, notifying OT m, and processing any insurance Lake-effect snow now

If they already know their gross monthly annuity they would be able to provide their annuity statement from OTM. Basically a heads up when they are coming on board that they are, in fact, receiving an annuity from O p.OPM Joe OPM back in October of 2019 established a new e-mail address for reemployed annuitant and the goal with that was to streamline between agencies and OPM. Prior to establishing that group there were numerous steps and e-mail addresses that had to be notified that, in fact, an agency has reemployed annuity tan. So one of the communications is establishing an e-mail box that OPM set up, which is reemployed annuity tap at OPM.gov. That is where agencies responsible any change in the appointment status, agency reports separation of a reemployed annuitant, who was under a dual compensation waiver, who did not have a title to supplemental reinstatement under fed recoverage of the the agency would also request any updates to the cost of living adjustments. So basically anything that would cause the employee's gross monthly annuity amount to change would be requested from that reemployed annuitant group box. That communication, once we notify OPM, that we have in fact rehired an newt The Pantry. OPM will send information become to the agency as well. They usually do that on the R I-20-46. That basically gives the agency all the information that is needed be, sufficient as the gross monthly annuity amount. It basically opens up that two-way communication path. Once the HC U has this employee box with OPM.

To notify OPM of the mutant's reemployment, they developed bAL-1907. Part of that is basically a form with feels that OPM needs completed to determine what steps they have to take. What information they need to provide with the agency. So basically the agency will complete the attachment and send that to the reemployed newt The Pantry group e-mail box. The FF 50 must accompany that notification. If it is transferred to the agency the V.A. must process the 2810 to OPM along with the carrier. Basically the 2810 notifies OPM to stop the deductions from the annuity on a specific effective date. The fEH.B., election for the employee to move it to the agency is optional. It is not a mandatory requirement. The employee can leave it with their annuity, or bring it over to the agency. One of the benefits on the employee bringing that over to the agency is they will be able to take advantage of premium converge ants, which means the deductions will be taken out of their pay pre-tax versus post tax with the annuity. When sending the notice to OPM using the reemployed group there are two subject lines that should be used and basically a distinction whether or not it is a reemployed annuitant that is nondisability so it is a nondisability retirement they originally went out under or a reemployed annuitant of a disability annuitant. And that stinks has to be put in the subject line so OPM understands how to handle that notification from the agency. OPM is responsible for determining the status of the annuity, so theyal's look to make sure the person is still actually in fact receiving one, provide at newt rate to the agency, which basically the only amount that we are concerned with is the gross monthly annuity amount. Terminate or suspend at newt when appropriate, such as if it is disability annuitant, and their salary is going to be over 80% or you know, they have been found recovered from their medical condition. That is one example. Verify the employee's retirement system the one they had at retirement, so when they infacially went out, whether or not they are furs or CS R S, and they make a note with the fed recoverage. Stop the premiums applicable. I we'll get into more detail on this. There are some options that the person has as far as what to bring over. Some of the options are mandatory. And then of course, as I already pointed out, they are responsible for sending the R I-20-46 to the agency. And this verifying the benefits, as well. When an annuitant is reemployed, generally CS R S and fur annuities will continue upon reemployment and the salary is offset by the amount of the newt received. That is always going to be the gross amount of the salary. So each annuitant from OPM receives a booklet and there is a statement inside that booklet that breaks down their annuity by lineup and there is going to be one line that specifically says gross monthly annuity amount and that is what we as HR specialists have to look at when we answer that information to have the system calculate the salary offset. There are some exceptions. So for example, salary offset waivers, those are basically dual compensation waivers. Determination of an annuity and the suspension of annuity. Those three options there would cause there to be no salary offset on a reemployed annuitant salary. So it is just a breakdown here of when the annuity stops, the salary offset waiver basically if there is a request put in, before the employee is brought on board to have a dual compensation waiver applied to that position, that person would not be subject to the salary offset. They will receive their full salary from the agency and the full annuity from OPM.In any case, unless OPM suspends it or terminates it.

So the offset is always aemployed on the agency side. Never applied on the OPM side. If OPM terminates at newt, for example if it was based on an involuntary separation or disability annuity as I already pointed out or if it is a presidential appointment subject to retirement productions, OPM will review that information and then could, in some instances, terminate the annuity. OPM sends letters so we would apply the salary offset until we received notification that in fact that annuity has been suspended or terminated. And sometimes that is done prospectively. Reemployed annuitant are eligible to transfer to furs upon reemployment, so reemployed annuitant status has no effect on an employee's right to elect furs. It does not create a right. The offset reemployed annuitant may transfer first if he or she is reemployed after a service break of more than three days. And is employed under appointment not excluded from furs coverage.

Employees still have the option to elect to transfer to furs upon reemployment as a reemployed annuitant. Retirement coverage dorm nation, this one we see quite a lot of retirement coverage errors that come in on reemployed annuitant. What we'll see is somebody will go out and with they come back on board they are quoted as furs. That is not necessarily going to be correct. A person who originally retired will be employed as a CS R S offset employee. The following reemployment the following rules would apply upon reemployment. If entitlement to angata continues during reemployment, he or she is reemployed as a CS R employment. If the person is reemployed after a break of less than one year, he or she is reemployed. If the entitlement for annuity terminates and the he or she is reemployed under CS R S offset rules.

If the angata continues for example, automatically they are going to go back into CS R S, regardless of the break in service. Where the des distinction comes in for a CS R S retiree is whether or not an annuity terminates and where the break in service is. If it is greater than a year or less than a year. If the annuity terminates for a CS R S employee and their break in service is less than a year, then they go back under CS R S. If the annuity terminates and the break is greater than one year, that CS R S retiree will be placed in CS R S offset. So that is basically the retirement coverage determination for CS R S employees. For furs employees it will always be furs. If we have reemployed annuitant they will stay there when they come back on board. It would be subject to those higher retirement contributions. If they are regular furs, they would stay regular furs. There is no break in service rules. It is always furs goes back as a reemployed annuitant.

I think there is an actual slide on deductions, but we already have a note here regarding CS R S and CS R S offset employees. For retirement deductions to come out of pay assuming that the position conveys eligibility. For fur's it is automatic. There is nothing that has to take place or submit in order to have retirement deductions taken out of their agency pay, but for CS R S and employees they have to submit a written request to the agency to have retirement deductions taken out. So this is the treatment of pay upon reemployment. The pay of a low employed annuitant is subject to offset by the gross monthly annuity amount. Retirement deductions as I pointed out if CS R S, they must elect those contributions, for furs, it is automatic. The agency must adjust any sort of salary offset by my cola increases that the retiree would receive every year. Retirement deduction may be withhold from the annuitant's pay. Even if the position is temporary or permanent, as long as the employment is not intermittent and the service is not covered by another retirementsive foam federal employees. Even if it is a temporary appointment for reemployed anew The Pantrys, they would be subject to have retirement deductions taken out of their pay. And this cart is basically a breakdown of what types of pay comes out of the salary. There will be an offset, retirement deductions which they must request in righting. The salary is offset. To pay retirement deductions or not. So the offset is mandatory, regardless of the retirement contributions. What the retirement contributions do is basically allow that reemployed annuitant to earn additional credit toward their retirement. So if the CS R S employee elects not to have retirement deductions taken out on an el I didn't believe position, they generally wouldn't receive any credit toward retirement unless they decide at a later date to when they separate to make a service deposit for that time frame. So this is basically a Chart of that is theory breakdown for a furs employee they are text to the offset. And then deductions are withheld from the amount of alary for the offset of annuity. And of course Social Security contributions are withheld from a fER S employees as well. They do pay the, the agency share for fER S participants. And of course the Social Security. With the tax would be subject to fER S, and CS R S offset employees.

So for disability annuitant, the annuity would terminate if the annuitant is under age 60 and reemployed in thepologist. The anew The Pantry will be found recovered from the disability. So if OPM they are required to submit medical documentation and if OPM reviews that and determines the person is recovered from their injury, OPM will terminate that disability retirement and there will be no salary offset applied to that person's pay from the agency. If the anew The Pantry is under age 60 and the annuity is being paid temporarily after the individual was found recovered or restored earnings capacity, disability annuity payments will stop on the date the annuitant is reemployed in federal service regardless of the type of employment. So OPM will send a letter to note Fay the agency as of what date that annuity will stop. Once we get that letter, that is when we determine what effective date to remove that salary offset off that person's record. An annuitant under age 60 not found recovered or restored to reemployment earning capacity by OPM may continue to receive disability annuity and when they are reemployed in the federal service, if he or she is term fates disabilities. That part is not quite clear. However basically the annuity will not continue if the disability annuitant is under age 60 and OPM does not find them recovered or restored to earnings capacity. If they are reemployed in the position of different tenure, such as temporary versus permanent, reemployed at a lower grade or pay level from which the individual retired or reemployed with a lesser tour of duty which the employee had at retirement, if that provision applies, OPM will not find them restored or recovered from their medical can'tment if the individual is age 60 or older the disability annuity will continue and the salary amount is the actual salary amount is reduced by the amount of the disability annuity. However no earnings terminate limitations apply. So that means basically the 80% rule would not be applicable in that case. An annuity terminates upon reemployment under CS R S. If the annuity is based on an involuntary separation. Other than a separation that was required by law based on age and length of service or separation for cause based on a charge of misconduct or delinquency and reemployed subject to retirement reductions. The annuity is based on a disability annuity and OPM has found the afuture The Pantry recovered or restored or the annuitant receives a presidential point want subject to retirement deductions. Under fER S the annuity would terminate when it is based on a disability and OPM has found at newt The Pantry recovered or restored to earnings capacity. There is no provision in the fER S to based upon involuntary separation or upon receiving a presidential appointment. Those are the cases in which the OPM will terminate the annuity for both CS R S and fER S employees. An employee who retires under disability or other provisions of the law also files benefits is an annuitant. Even though it may be us is spended as such reemployment provisions apply. Time during the period of separation for retirement cannot be used in establishing title two or caughting a supplemental or redetermined annuity. Can only receive credit during separation if he or she earns and elects to receive an annuity. So basically, what happens for a disability annuitant or somebody that his receiving benefits they have a choice between receiving those benefits or receiving at newt from OPM. They'll make an election to them letting them know what their choices. If they were receiving benefits, OPM suspends that annuity and they'll continue to receive benefits until they stop. Whether the employee elects to have them stopped so they can receive their annuity. Or stops them for whatever reason. In that instance they are still considered reemployed annuitant. Meaning those receiving benefits, however there is not going to be a salary offset applied to their record because they are not receiving the annuity from OPM. In the event they come back on as a reemployed annuitant, halfway through the time that they are reemployed with the agency, they decide to go with their aflute from OPM. Once that happens, we would then start the salary offset on the agency side. And we would hopefully, the employee would notify the agency that they have switched over as well.

So the computation of the salary offset, basically you take the gross amount of the annuity that is applicable must be offset from the reemployed annuitant's pay. Full-time employment equals offset. Part-time it is a partial offset. Intermittent reemployment, the agency must compute that every pay period. The amount of offset from pay is submitted to the civil service retirement and disability fund each pay period. There is an actual more detailed computation in the actual CS R, and fER S hand back. Obtain the annuity information. They can either provide us the employee the reemployed annuitant can provide us with the OPM statement that will have the gross monthly annuity amount on it or from the 20-46 that OPM send back to the agency after the agency has notified the employee or notified OPM of the employee reemployment, or we can send a separate e-mail to the reemployed annuitant group box requesting the gross monthly annuity amount in order for us to offset that. That is going to be required to do at least once every year in the event that OPM did you want automatically send at 20-46 or the employee does not come in and notify the agency that they have received a cost of living adjustment, for example. So HR offices would need a way to flag that record to make sure they follow-up with OPM at least once every year in order to capture that, the change in gross monthly annuity amount.

So the form left for the offset, you would caught the hourly rates which basically means annuity purchase with a volunteer contribution is not included in a gross monthly annuity. So gross monthly annuity times 12 divided by 2087. That would give you the hours worked and the hourly rate after newt times the basic hours of pay for pay period. You don't have to do this annually, HR smart is actually set up to capture the offset on a per pay period basis. What happens is, you would have to caught the gross monthly annuity amount to on to an annual basis because HR smart requires that amount in basically an annual form. Then the system takes that annual amount, every pay period, depending on the hours the person works, if they are full-time, part-time or intermittent and it will calculate that offset automatically. But this is just a quick example of the manual calculation for the offset. And there is one that is a little bit more specific and the more specific example. Now, a lot of times we have employees that separate and there may be you know, only two or three days break in service before they come back on as a reemployed annuitant or one or two pay periods. So That is not enough time for OPM to get at newt set up, and that finalized so in order to establish the salary offset in that case while we are waiting on the actual statement or become let from OPM, we would need to estimate that person's offset. Generally if they are you know, leaving their permanent position at V.A. and coming back on board as a reemployed annuity tap, we would be able to reach out to that person's former HR office or one of the processing centers to find out what the estimated annuity amount was when they left. That amount would then in used kind of as a place holder until we can get the actual retirement amount from OPM or the gross amount from OPM to plug into HR smart so we are capturing the correct offset amount. So that would be a case again where the HR office with of to flag that record to follow-up. And usually, we are looking at around right now, a minimum of 60 days before OPM gets that annuity set up and payments are started. So you would have to flag that record somehow to follow-up with OPM to get the gross monthly annuity amount. Once we have that, that is plugged into HR smart retroactively so that way it capitalture any underpayments or overpayments that the employee has been receiving while they have been reemployed. That is kind of what we have to as a place holder until we get the final gross monthly annuity amount.

Here are some of the codes as far as retirement codes when you are coding a reemployed annuity tap. For CS R S, code four, if deductions are not elected. So if that election is not to have retirement contributions taken out they will be coded as none. Enter code 1 if they are electing to have deductions taken out and code 2 FICA only when a salary offset waiver applies. So in most instance CS R S employees are never eligible to pay Social Security taxes. However in the event they are rehired with a salary offset or dual compensation waiver, they would be coded as code 2 and would pay Social Security taxes during the time they are reemployed. They are usually limited to one year, so they would spend one year on that dual compensation waiver and if they wanted to continue on past that year, they would have to request to have another dual compensation waiver approved. For CS R S offset, it would be 2. If deductions aren't elected, FICA only, enter code C. If they have deductions elected enter code 2 only if they are subject to the salary offset. So obviously CS R S offset employees are subject to Social Security tax. If they don't elect retirement ducks they would be put under FICA only. For fER S employees, depending on as I pointed out earlier on, depending on what retirement code they retire under. If they retired under k, you would bring them become on as k. If they retired, et cetera. Enter code 2 only when they are subject on to a salary offset waiver. Again they went be eligible to contribute to the retirement plan. They wouldn't be able to get any credit toward the supplemental redetermining either. For the annuitant indicator in box 28, CS R S is generally 1, fER S with salary offset is generally a ACS R S with an offset waivers is 6. FER S with an offset waiver is G. And the additional or full listing for the actual annuitant indicator would be covered on table 4 d, of the guide to personnel processing personnel actions. So recreditting annual leave, generally leave at retirement cannot be recreditted. However if an individual is to be employed before the end of the pay period, covered by the lump sum annual leave payment, the balance of the payment must be repaid or annual leave represented by the repayment will be recreditted. When an employee pays a refund, an amount of annual leave equal to the days or hours of work, including holidays, remaining between the date of the reemployment and the lump sum period must be recreditted to the employee, excluding annual leaf restored. In hard to repayment of annual ref, reemployed annuitants would be treated the same as any other individual who has returned to duty prior to the end of the pay period covered by the annual leave payment. So basically what happens here is if an employee receives a lump sum payment let's say of annual leave that equals a month and they come back on board within two weeks of separating. They would be responsible for repaying that two weeks of annual leave payout, to complete, makely that month. Now I have a cart. It is kind of confusing. In looking at it. This is basically what we are trying to say here. So, if this person had, if we are looking at the middle agree bar, that is a whole month, for example or three weeks, if they are brought back on, after three weeks, and they had one week of annual leave remaining, they will be responsible for paying that one week. And that is basically how that, what we are trying to say here as an example. The agency's responsibility we are in the physical payroll office to determine what amount has to be repaid -x informing the employee of the amount. There would be a debt letter sent to the employee, letting them know they owe a certain amount of money to cover the basically lump sum annual leave payout. Now if they receive one month of annual leave in lump sum and they come back four months later, there would be no repayment that is required. It is only if they come back on board prior to the amount of lump sum annual leave that they have received.

Now I talked early on as far as fEH.B. goes, and that there is an option for them to keep that coverage with the annuity or bring it onto the agency side. When we are talking when the annuity terminates, it terminates with no opportunity to convert to an individual policy. An employee can enroll if covered if it is basically if the position conveys it. A suspended annuity is not a terminated annuity. If the annuity continues, employee will retain the life insurance they had as a retiree. So, for example, if the person had basic option b, and option C, with their annuity, they would be eligible to keep that with the agency now. This is where the options come in. It is mandatory, in that instance, for the employee to bring option, to bring basic and option C, over to the agency. They have no choice to not do that. The only option they have to leave with the annuity would be option b, the option app, other than that, they have no choice. It is mandatory to bring the coverage over to the agency side. That is done on a 1452 form. And this is a breakout of kind of what I'm saying. If the annuitant is reemployed within 180 days, the existing waiver stand and an employee may not elect what they have as an annuitant. If the annuitant is reemployed 180 days after separation and has been a covered position the employee may elect now ANC as an employee. So if they waive their coverage as an employee prior it separating, that waiver for follow them into retirement. If they come back on board within 180 tase, that waiver would still stand. Meaning they cannot elect new coverage as a reemployed annuitant. If they come back after 180 days, they'll be able to elect option b, which C, as a new employee. If the annuitant did not have option a, or C, because they did not meet eligibility and are in a covered position, the employee will get the coverage back upon reemployment. So if they had option a, or C, when they separated, about you they didn't have the coverage if five years, meaning they weren't able to carry it into retirement because they didn't have the coverage for five years when they come back on board, that option a, and C, will be reinstated as an employee. The employee must understand if they do not elect the same or greater coverage they have as annuity tan, they will automatically waive the coverage they have as an annuitant. So if has been employee comes back on board and they have optional coverage times five, and with their annuity, but they elect optional coverage times three, as an employee, then they lose those two additional multiples. Phase that is basically what we are saying in the last bullet.

Option b, is the only coverage that is suspended and an employee has the option to have an employee or as an annuitant. This is the only one they only have a choice with option b. Whether it leave it with the with annuity or bring it over to the agency side. If the reemployed annuitant has been separated for 180 days or more, they can elect more insurance or more reacquired waive coverage. The same annuitant coverage is also waived. If the annuitant wants option b, as an employee, they must submit within 60 days of the appointment and the employee must include all insurance options, option a, b, and Cor the others will be canceled. So the effect of salary offset waivers, they may require life insurance the same as any reemployed annuitant. In the event of a death in service, benefits are payable the same as any reemployed annuitant who dies in service or the amount of the suspended basic life. The employee had as an annuity tap, whichever agreater. Upon separation, the employee is not el I didn't believe to continue the reemployed acquired coverage. So that is anyone on a salary offset waiver that wants to elect coverage. Reemployment does not exclude coverage the employee or the annuitant has the option of taking advantage of premium conversions. Basically they have a choice as to whether or not they want to bring the coverage over to the agency side and take advantage of premium conversion or leave it with the annuity. If the position is excluded, of course the employee is not eligible for premium conversion. The coverage has to stay with the annuity. So bringing it over is an option to the employee as long as the position conveys eligibility. So processing the forms, reemployed annuitant transferring to the agency, the agency must complete the S f2810, send a copy to the carrier and as well as sending a copy over to OPM using their group e-mail address. Reemployed annuitant not transferring to the agency, there is no action necessary by a V.A. If premium conversion is subsequently waived or upon termination of reemployment, send an e-mail with the effective date of waiver or termination date. Negative net annuity. So basically what a negative net annuity is, it is an annuity because of the health insurance premiums causes that dollar amount to go negative. So if an employee is due to receive an annuity from OPM and these are always going to be small dollar amounts, for $300 a month, for example. If they are electing to deep health insurance, but their health insurance premiums are $380 a month, it would obviously cause this annuity to go negative $80. So no one would offer owe OPM money for an annuity. OPM can go ahead and pay that person in the example I used at $300 a month so that is basically what a negative net annuity is. When an employee that has a negative net annuity is rehired and their annuity is not large enough to cover the premiums, they must remit those premiums directly. When we rehire someone paying premiums, we have to faction over a 28-10. Basically transferring the coverage into the V.A. So there is an extra step that has to happen for someone that is receiving or that'll be subject to a negative net annuity I have been stead of notifying we also have to notify the finance center that that person is reemployed with the agency and they have elected to have their premiums deducted from the agency salary. That way the NFC can suspend the collection of the premiums from that person's bank account. If the employee separates with no new title to annuity, either supplemental or redetermined, the V.A. must fax over reenrolling the annuitant in the fEH.B. We have to then informing them that they have separated now, and that they need to reinstate the ducks now that the person is separated. The fS.A. account, annuitant, of course, cannot participate in fS.A. However if an employee is reemployed, they may enroll in fS.A., provided the appointment does for the exclude them from coverage. A reemployed annuitant only has to be el I didn't believe but does not have to be enrolled. So as an annuitant they are not eligible to continue fS.A. Once they are employed, they'll have the option to enroll, just like any other employee, assuming the position they are in conveys coverage. Then they don't have to enroll in coverage just to enroll in fS.A. They just have to be eligible.

Long-term care insurance program, annuitant again are not eligible. However if they come back on board, they can elect coverage. I'm sorry. Annuitant can continue long-term care coverage and they can increase coverage as well, depending on the eligibility of the position. Upon reemployment, there is no action needed. For someone that is already enrolled. A reemployed angata The Pantry may elect the federal long-term care coverage provided the employment. The appointment is not ex included. So for someone that is not enrolled, they can enroll once they come back back on boar, as long as they are not excluded from coverage. For failure can have fed premiums deducted from salary to take have been of the pre-tax deductions. This is going to be gave risk the same benefit the deduction are now taken pre-tax. Provided the position is not ex included from coverage. They must contact benefits to switch those premium withholdings. If the position is excluded the coverage basically remains with their annuity. When they come back on board as a reemployed annuitant, it just remains with the angata. If not enrolled, they can enroll within 60 days of reemployment just like any other employee, assuming again the position's not excluded. If an annuitant is covered by CS R S they may elect to contribute immediately upon the eligible appoint. Immediately upon their eligible appointment. Most reemployed annuitant may participate in it S b. There are three exceptions, fER S annuitant reemployed on an intermittent basis, reemployed as a Justice or judge and a newt The Pantry employed under a salary offset waiver. A supplemental annuity is an annuity calculated separately and added onto the present annuity. So basically there are two options that an employee has when they have come back on board as a reemployed annuitant. For someone that has worked at least one year as reemployed annuitant service, but less than five, they will be eligible to elect what is called a supplemental annuity. That is a calculation OPM does, for example if they come back on as a reemployed annuitant for two years. Determine an amount that payable to the employee. And add that on. So it is basically someone that has at least one year service, reemployed service and that is covered service. So not someone that is on an offset waiver. But less than five. They would be el I didn't believe for a supplemental angata. If they have at least five years or more of reemployed covered service OPM gives them an option. They have an option of choosing the supplemental or, they have an additional option of choosing to have their annuity recalculated as if they are retiring for the first time. And sometimes what happens is they are high three so it will basically cause that entire annuity to be recalculated and they'll receive a higher benefit. So they'll receive instead of just receiving an additional amount on top of the current angata, they'll receive basically a brand new calculated option. Some other additional benefits there they get to make new survivor elections. If they had a previous Military service deposit that they never paid under the redetermined angata options, they can make a Military service deposit. So there are some benefits to choosing a redetermined annuity, depending on the retiree or the reemployed annuitant situation and they get a letter from OPM, explaining what their options are and then are them make an election and OPM will process the annuity accordingly. So I just talked about the election of the redetermined angata. This is basically the exitation or definitions for the fER S plan. The deposit for reemployed annuitant service and generally this would be only applicable to CS R S employees, because they are, they have the option of not paying deductions during their reemployed as far as. If you have an employee that comes on and they are CS R S and they say I'm not going to be here for more than a year, I'm never going to be on for five years, so they initially decide I don't want to have retirement deductions withheld from my salary. But then they find themselves on board for two or three years. Now, have had they paid retirement deductions they would have been el I didn't believe for an initial benefit to their annuity. If they would like to receive that supplemental, they would be responsible for paying a deposit for the two or three years where they elected not to pay those retirement contributions. That will then give them the option to receive the supplemental benefit. For fER S, basically if they are not paying retirement contributions, generally that would mean they were not in a retirement covered position when they were reemployed. And in both case, if they are on a salary offset waiver, an employee can never make a deposit for a salary offset waiver where they are never aloud it pay retirement contributions, nor are they allowed to make a deposit after the fact. When an employee separates from reemployment, the le employed annuitant is responsible if el I didn't believe if a supplemental or redetermined angata they must complete the S f2801 or 076789 the agency is responsible for providing the separated employee with an estimate of the supplemental or redetermined angata and that would generally come from unwith of the three retirement processing centers. Advise OPM will send the election letters outlining the options. And any elections that have to be made if a redetermined angata is elected. So OPM will provide a letter to them and we would advise the employee of those options that they have to look forward to.

A reemployed annuitant that separates from reflect and does not work for one full year is not owed a supplemental angata. A reemployed angata The Pantry is aloud to have any retirement deductions from pay refunded to them. If they are mandatorily required it pay retirement contributions if they work less than a year, they are eligible to request a refund of those retirement contributions they paid during their reemployment period. If the agency responsible to ensure a separating employee ref the S f3106 the application of refund and complete afternoonment two, which is a notification to OPM that the employee has separated. Provide the separation S f50 and all those documents will then be e-mailed to OPM's group e-mail box.

For reemployed annuitant whose annuity continued the agency must submit the 2806, or the 3100, which is an I.R. R, that shows the employee's retirement contributions. The mutants S f2801 retirement applications, any survivor death benefits in the event the employee passed away as a reemployed annuitant and any applicable insurance documents. They'll file the application just like in any other retirements to defense within 31 days of separation. And then to OPM if it is submitted more than 31 days after separation. So if the employee comes in 31 days to complete the application, that will then be submitted directly to OPM. And is this the last slide. These are some references. The CS R S infers handbook chapter 100 is very detailed and one of the most recent chapters updated. We have a reemployed annuitant processing guide that can be found on our share point site that has pretty much everything I have covered here and a more detailed step by step guide what you would do when you are on boarding the employee and a step by step guide when the employee is separating. So that can be found on our share point site there as well. And I know I'm close to the one hour time frame. So I'm going to go ahead stop there and see if there are any questions that have come in. is there anywhere that I can see the questions that have come in?

Yeah, I'm putting up the about you know. Some people were getting ready to write in the chat and I'm trying to get the pod up. So if you need a ask a question on the bottom of this page. I typed my e-mail address in the chat box.