



# Thrift Savings Plan BULLETIN

for Agency TSP Representatives

**Subject:** Implementation of Roth Thrift Savings Plan Contributions

**Date:** December 21, 2010

The Thrift Savings Plan Enhancement Act of 2009, Public Law 111-31, signed into law on June 22, 2009, authorized the Thrift Savings Plan (TSP) to add a Roth 401(k) feature to the plan. This benefit allows participants to contribute on an after-tax basis to their TSP accounts and receive tax-free earnings when they withdraw the funds (assuming certain criteria are met). The TSP Roth feature is similar to the private sector Roth 401(k) plans; please note that the rules governing Roth 401(k) plans differ from those governing Roth IRAs.

This bulletin provides agencies with the information and requirements they need to modify their human resource and payroll systems to accommodate TSP Roth contributions; it is targeted for the payroll offices and the agency personnel responsible for the development of the TSP election and contributions submission processes within the agencies. A separate bulletin will be issued shortly about the changes to the payroll office processing reports provided by the TSP. Bulletins regarding the communications strategy for introducing participants to the new Roth feature will be issued next year.

The Agency will publish regulations consistent with these requirements in the fourth quarter of 2011. The target date for the implementation of the TSP Roth feature is January 2012. Agencies should begin offering FERS and CSRS participants the opportunity to elect TSP Roth contributions, in addition to or in lieu of regular (tax-deferred) TSP contributions, on or after the first full pay period in January 2012 or as soon as administratively feasible thereafter. This benefit also applies to catch-up contributions for participants age 50 and older. Participants may not make TSP Roth contributions prior to the first full pay period in January 2012.

## I. Definitions

- A. Agency contributions refer to both Agency Automatic (1%) and Matching Contributions. Agency contributions are always tax-deferred.
- B. Catch-up contributions refer to those contributions made by a participant age 50 or older who expects his or her employee contributions to reach the elective deferral limit. Catch-up contributions may be either regular (tax-deferred) or Roth (after-tax); they must be made from basic pay.

*(continued on next page)*

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**Inquiries:** Questions concerning this bulletin should be directed to the Federal Retirement Thrift Investment Board at **202-942-1460**.

**Chapter:** This bulletin may be filed in Chapter 3, Eligibility.

- C. Employee contributions refer to both regular (tax-deferred) and Roth (after-tax) employee contributions.
- D. Regular contributions refer to the tax-deferred employee contributions contained in the participant's TSP account.
- E. Roth contributions refer to those after-tax employee contributions designated as Roth contributions by the participant; the Roth contributions are maintained as a separate balance within the participant's TSP account.
- F. Redesignation refers to the process of moving contributions which were erroneously submitted (due to agency error) as tax-deferred to the Roth balance or vice versa. The process includes the movement of the associated earnings.
- G. 5-year non-exclusion period. For purposes of this bulletin, this term refers to the two requirements for a qualified Roth distribution (withdrawal). That is, in order for the earnings component of a Roth distribution to be tax-free, the withdrawal must be made (1) after the end of the 5 year non-exclusion period (which generally starts with the first Roth contribution) and (2) after attainment of age 59½, death, or disability. Internal Revenue Code (IRC) § 402(A)(d)(A). The TSP maintains the start date for the period and determines whether a withdrawal is a qualified distribution.

## **II. TSP Roth Basic Rules**

- A. Roth Contribution Rules
  - (1) Roth contributions:
    - (a) Are made on an after-tax basis from basic pay;
    - (b) May be made in addition to or in lieu of regular contributions; and
    - (c) Are subject to the elective deferral limit and must be combined with any regular contributions in determining whether the limit has been met.
  - (2) Participants age 50 and over may elect to make Roth catch-up contributions. All regular catch-up contributions and Roth catch-up contributions are contributed from basic pay and count against the catch-up deferral limit.
  - (3) Agency Automatic (1%) and Agency Matching Contributions:
    - (a) Are always tax-deferred (as are their earnings). There is no differentiation between matching contributions associated with regular contributions and those associated with Roth contributions.
    - (b) Agency Automatic (1%) Contributions are not affected by a participant's election to make Roth contributions.
    - (c) Roth contributions are added to regular contributions when determining the percentage of pay being contributed for purposes of the Agency Matching Contribution formula. Thus, the total amount of employee contributions (whether regular or Roth) is used for the formula.

- (4) The TSP processing rules for Roth contributions ***are the same as for regular contributions***. The same is true for catch-up contributions.<sup>1</sup> The only new function is the one to enable payroll offices to redesignate Roth contributions which were erroneously submitted (due to agency error) as regular contributions (or vice versa). (See Section IV below, Error Correction and Retroactive Pay Actions.)

#### B. Deferral Limit Rules

- (1) Elective deferral limit
  - (a) Like regular contributions, Roth contributions are considered elective deferrals and are subject to the IRC § 402(g) elective deferral limit.
  - (b) Thus, all employee contributions, whether regular or Roth, are added together to determine if the elective deferral has been reached.
- (2) Age 50 and over catch-up contribution limit (IRC § 414(v)). All catch-up contributions, whether regular or Roth, are added together to determine if the IRC's catch-up contribution limit has been reached.
- (3) The maximum that a participant (who is age 50 or older) can contribute is the sum of the elective deferral and catch-up contributions limits. Thus, if the IRC elective deferral limit is \$16,500 and the catch-up limit is \$5,500, a TSP participant may contribute:
  - (a) Up to \$16,500 in combined regular and Roth contributions;
  - (b) If age 50 or older, up to \$5,500 in combined regular and Roth catch-up contributions;
  - (c) For a combined total of up to \$22,000.
- (4) The existing edits for the elective deferral and catch-up contribution limits must be expanded to include Roth contributions.

#### C. Election Rules

- (1) The same rules apply to Roth contributions as to regular contribution elections. Thus,
  - (a) A participant may designate any whole percentage or whole dollar amount of basic pay as Roth contributions. This election may be in addition to or in lieu of an election to make regular (tax-deferred) contributions.

For example, a participant could elect to contribute 5% of basic pay as a Roth contribution **and** \$25.00 as a regular TSP contribution (or vice versa).

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<sup>1</sup> Because the catch-up contribution process is basically the same as the regular contributions process, we have incorporated catch-up contributions by inference. Therefore, catch-up contributions are discussed only as they are distinguished from regular contributions (e.g., the contribution limit) or for specific emphasis (e.g., when all employee contributions must stop as a result of a financial hardship).

- (b) A participant who is age 50 or older may elect a whole dollar amount of basic pay as Roth catch-up contributions in addition to or in lieu of regular catch-up contributions. The participant will continue to be required to certify that he or she expects to reach the elective deferral (402(g)) limit for the year. Payroll offices should not edit for this condition.
  - (c) Payroll offices should continue to use existing processes for determining the actual maximum amounts which may be contributed in light of mandatory deductions (e.g., taxes, retirement deductions, health benefit premiums). See Section D below, Submission Rules, for the order of precedence with respect to TSP contributions.
- (2) Attachment 1 contains advance copies of the TSP election forms.
  - (3) At present, the law does not allow conversions of existing TSP regular balances to Roth balances.<sup>2</sup> If a participant elects to contribute a regular (tax-deferred) contribution to the TSP, he or she may not request that the contribution be changed to a Roth contribution (or vice versa) once the election is properly processed by the agency and the contribution is deposited into his or her TSP account. (The participant can always change his or her election for future contributions.)

If an agency determines, under the TSP error correction regulations, that it incorrectly submitted contributions as Roth and they should have been regular (or vice versa), then it may request the “redesignation” of those contributions without removing the contributions from the participant’s TSP account. See Sections H and IV.B below.

#### D. Submission Rules

The same submission rules apply to Roth contributions as they do to regular contributions and we expect that payroll systems will be able to leverage their existing programming to incorporate Roth contributions in their processing.

- (1) In the order of precedence, payroll offices should deduct regular contributions before Roth contributions. The same rule applies to catch-up contributions.
- (2) Agency Automatic (1%) and Matching Contributions will always be submitted on the regular (tax-deferred) payment records. This approach avoids trying to prorate the matching contributions between the regular and Roth payment records and simplifies error correction.

#### E. Makeup and Late Contribution Rules

- (1) The rules for processing Roth makeup and late contributions are the same as for regular makeup and late contributions. The “as of” date for either of these types of contributions is used for the 402(g) or catch-up contributions limit tests as appropriate.

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<sup>2</sup> The law does allow separated participants and participants who are over age 59½ to withdraw TSP regular balances and transfer them to a Roth account (e.g., a Roth IRA). These participants must pay tax on the amount transferred for the year of the transfer. This feature has been available to TSP participants since February 2008.

- (2) Although the TSP is responsible for maintaining the start date for the 5-year non-exclusion period, payroll offices should be aware that the date will be reset by the receipt of a Roth contribution submitted either as a makeup or late contribution if the “as of” date on the record is earlier than the existing start date. For practical purposes, this will only impact the participant if the “as of” date of the contribution is in a year preceding the year of the first Roth contribution.
- (3) Additional information is provided in Section IV.A below.

F. Breakage and Negative Adjustment Rules

- (1) The breakage rules for makeup and late Roth contributions are the same as for regular contributions and catch-up contributions. Breakage amounts will be reported on the existing breakage reports. Payroll offices will be able to identify these amounts as associated with Roth contributions by the record number.
- (2) The current negative adjustment rules apply to erroneous Roth contributions, except for the treatment of positive earnings as described below. Consequently, as happens now for regular contributions, if the value of the Roth contribution being adjusted has declined, only the current value will be returned to the payroll office through the negative adjustment process. Roth negative adjustments will be reported on the existing negative adjustment reports. Payroll offices will be able to identify these amounts as associated with Roth negative adjustments by the record number.
- (3) The TSP must remove any positive earnings associated with erroneous Roth contributions from the participant’s Roth balance because Internal Revenue Service regulations prohibit any transaction that has the effect of directly or indirectly transferring value from a regular balance to a Roth balance (26 Code of Federal Regulations (CFR) § 1.402A-1, Q&A-13). Therefore, at the time the negative adjustment is processed, any positive earnings will be moved to the participant’s regular balance and treated as taxable regardless of whether they had originally satisfied the 5-year non-exclusion period. The movement of the earnings will be reflected as an earnings adjustment on the quarterly participant statement; it will not be reflected on the negative adjustment reports for the payroll offices.

G. Redesignation Rules

- (1) Inevitably, we anticipate that, because of agency error, a contribution will be deposited in the wrong balance. This may be a Roth contribution that should have been designated as a regular contribution or vice versa. Redesignation is the new process to be used to correct these errors. Although we have developed record formats that payroll offices can use to submit these corrections with their regular payroll submissions, payroll offices can also use the TSP Web-based data submission application to correct these errors.
- (2) Once the contribution has been redesignated, the payroll office must also ensure that the W-2 tax reporting reflects the change.
- (3) There is no breakage associated with the redesignation process.

- (4) As with a makeup or late contribution, the redesignation of a contribution may reset the start date of the 5-year non-exclusion period. However, the payroll offices should not track these changes.
- (5) Additional information is provided in Section IV.B below.

#### H. Financial Hardship Non-contribution Period

This rule has been expanded to include Roth contributions. Therefore, if the participant takes a financial hardship, all employee contributions – both regular and Roth (including all catch-up contributions) – must terminate for the 6-month non-contribution period. Once the non-contribution period has ended, the participant will have to elect to contribute again.

#### I. Tax Reporting Rule

- (1) Payroll offices are responsible for correctly tax reporting regular and Roth contributions on the W-2 consistent with the Internal Revenue Service's instructions.
- (2) For example, the 2010 IRS instructions provide that Roth contributions and Roth catch-up contributions are to be reported in boxes 1, 3, and 5, and as a single sum in box 12 using code AA.

### **III. Specific Implementation Guidance**

#### A. Automatic Enrollment

Employees who are automatically enrolled in the TSP with three percent of their basic pay deducted for the TSP will default to regular (tax-deferred) contributions. The rules for submitting the Status Code, Status Date, and employee and agency contributions for these participants have not changed.

#### B. Current Participants

Employees with a current TSP election on file who do not submit an election to designate all or a portion of their employee contributions to the TSP as Roth contributions will keep their current regular (tax-deferred) election to the TSP. The rules for submitting employee and agency contributions for these participants have not changed.

#### C. FERS Participants Who Elect Roth Contributions

When a FERS employee elects to designate any portion of his or her employee contribution as a Roth contribution, the payroll office must follow the same steps as when submitting regular contributions. (See Section V for more information about the Roth records.) For example, if the employee has elected regular and Roth contributions, the payroll office must:

- (1) Submit the amount of the regular contribution on the TSP Current Payment (16) Record.

- (2) Submit the amount of the Roth contribution on the TSP Roth Current Payment (12) Record.
- (3) Calculate the associated Agency Matching Contributions using the total amount of regular and Roth contributions. Submit the Agency Automatic (1%) and associated Agency Matching Contributions on the TSP Current Payment (16) Record.
- (4) Change the TSP Status Code and Date as appropriate. (See Section III.F below, TSP Status Codes and Status Dates.)

D. CSRS Employees Who Elect Roth Contributions

When a CSRS employee elects to designate any portion of his or her employee contribution as a Roth contribution, the payroll office must:

- (1) Submit the amount of the regular employee contribution on the TSP Current Payment (16) Record.
- (2) Submit the amount of the Roth employee contribution on the TSP Roth Current Payment (12) Record.

E. CSRS to FERS Transfer

If a CSRS employee elects coverage under FERS, follow the instructions outlined above for regular and Roth contribution elections. Agency contributions begin effective the date of the FERS election and should be submitted on the TSP Current Payment (16) Record.

F. TSP Status Codes and Status Dates

- (1) The rules governing TSP Status Codes and Status Dates have not changed. However, agencies must check for both regular and Roth elections when determining the appropriate code.
- (2) For example:
  - (a) If the participant was automatically enrolled and elects Roth contributions, the Status Code would change from "A" to "Y" with the appropriate Status Date.
  - (b) If the participant was already making regular contributions, the Status Code (Y) and Date would not change because the participant was already contributing.
  - (c) If the participant was making both regular and Roth contributions and terminated his regular (or Roth) contributions, the Status Code (Y) would not change because he was still contributing. On the other hand, if the participant terminated both his regular and Roth contributions, the Status Code would change to "T" with the appropriate Status Date.

## IV. Error Correction and Retroactive Pay Actions

- A. The introduction of the TSP Roth feature will *not* change the process agencies use to correct existing erroneous contribution situations because Roth contributions are treated the same as regular contributions.<sup>3</sup> Refer to the TSP error correction regulations at 5 CFR § 1605 for additional information about the error correction process. However, for illustration, the following provides an overview of the actions to be taken in common error situations; refer to Section V for a list of the record types.

(1) Makeup contributions

When a properly completed TSP election is not processed timely, the employee may choose to make up Roth contributions just as he or she can choose to make up regular contributions. Follow the normal procedures for establishing a repayment schedule. As with regular contributions, because makeup employee contributions are not subject to breakage, the contributions must be reported on the TSP Roth Current Payment (12) Record. Although breakage will not be calculated on the employee contribution, the contribution will be attributable to the year identified in the “as of” date of the payment record for elective deferral limit purposes.

Any associated agency contributions must be submitted on a regular TSP Late Payment (46) Record, again with the appropriate “as of” date so breakage can be calculated.

(2) Late Contributions

When the payroll office must submit a late Roth contribution, resubmit one that had been previously submitted and rejected by the TSP, or submit retroactive TSP Roth contributions deducted from a back pay award or other retroactive pay actions, the contribution must be submitted on the TSP Roth Late Payment (42) Record with the appropriate “as of” date so breakage can be calculated. Any associated agency contributions must be submitted on a regular TSP Late Payment (46) Record, again with the appropriate “as of” date so breakage can be calculated.

(3) Removal of Erroneous Contributions (Negative Adjustments)

(a) Roth contributions that were erroneously deposited into a participant’s TSP account (e.g., the wrong amount was submitted, the participant received an overpayment, the employee was ineligible for the TSP) must be removed using the TSP Roth Negative Adjustment (22) Record. The same process for returning erroneously deducted employee contributions to the employee should be followed. Because these contributions were initially deducted on an after-tax basis, there is no change in their tax reporting status when they are returned to the participant.

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<sup>3</sup> The format of the breakage and negative adjustment reports associated with TSP error correction will be amended to incorporate the Roth contributions, generally either through the addition of a Roth line item or a label change. The record type field will also identify whether the associated contribution was regular or Roth, just as it currently distinguishes between regular and catch-up contributions.



- (b) Currently, when a negative adjustment record is processed to remove employee contributions, the participant is entitled to keep the positive earnings attributable to the amount removed. Participants will still keep any positive earnings attributable to contributions removed by a Roth negative adjustment record. However, the TSP will move those earnings to the participant's regular (tax-deferred) balance at the time the Roth negative adjustment record is processed. This action will be transparent to the payroll offices.
- (c) Agencies should not use the Roth negative adjustment/late contribution process to correct situations where contributions that should have been deposited by the agency as regular contributions were submitted as Roth (and vice versa). The TSP has established redesignation records, discussed in section IV.B below, to correct the tax designation of a Roth contribution that should have been deposited as a regular contribution and vice versa.

(4) Retroactive Pay Actions

No change has been made in the way these situations are handled.

- (a) *Situations where breakage is not paid.* Agencies may experience an instance where statutory or bargained pay raises are approved after the initial effective date. When the retroactive basic pay is paid to the affected employees, the agency will deduct the appropriate amount from the pay for the period covered by the retroactive salary payment.

The regular and agency contributions are reported on TSP Current Payment (16) records with the appropriate "as of" dates so the employee contributions can be associated with the relevant elective deferral limit year and breakage can be calculated on the agency contributions. Any Roth contributions are reported on the TSP Roth Current Payment (12) Record with the appropriate "as of" date for elective deferral limit purposes. Breakage is not paid on these Roth contributions.

- (b) *Situations where breakage is paid.* In a backpay award scenario, the participant is generally entitled to breakage on both employee and agency contributions. In these situations, the regular and Roth contributions should be submitted on their respective late payment records so breakage will be calculated on the employee contributions.

B. TSP Redesignation Records

- (1) The TSP has established redesignation records to correct agency errors involving contributions that a participant had properly designated on his or her TSP election form as Roth or regular, but that were submitted incorrectly to the TSP as regular or Roth respectively.

The redesignation record layouts, with header and trailer records, for payroll offices to complete and transmit to the TSP are included with this bulletin. Alternatively, the payroll offices may submit the redesignation request via the TSP Web-based data submission application. Payroll offices must also submit

the associated Journal Voucher, Form TSP-2-D, Certification of Redesignation of Records and Journal Voucher, with the redesignation record(s) (also included).

- (2) When an agency submits the redesignation record, it must provide the original contribution amount and the pay date of the original contribution. When the redesignation record is processed, the TSP will identify the erroneous contribution in the account and will not only redesignate the tax treatment of the contribution, but also ensure that the associated earnings are treated properly. (If a regular contribution is being redesignated as a Roth contribution, then the earnings on that contribution are subject to the 5-year non-exclusion period and may ultimately be tax-free upon distribution. Alternatively, if a Roth contribution is being redesignated as a regular contribution, then the earnings must also be treated as tax-deferred.)

The redesignation records allow seamless correction of these errors. They eliminate the need to submit a negative adjustment record to remove a contribution that was incorrectly deposited as regular or Roth and its resubmission as a late contribution. They also reduce the costs to the agencies, both in terms of making up investment losses that impact the amount of the negative adjustment that can be returned to the agency, as well as the breakage associated with the late contribution. Finally, they ensure that the participant does not receive earnings twice on the erroneous contribution – first as a result of the negative adjustment (because positive earnings will remain in the participant’s account) and again when the late contribution is processed.

- (3) Agencies are strongly encouraged to reduce the potential incidents of redesignations by using employee self-service TSP enrollment methods; this should eliminate the potential for agency data-entry errors. In addition, payroll offices may consider using the TSP Web-based application as the means of correcting these errors until they determine whether their error volume justifies an automated submission solution using the redesignation records.

## **V. Journal Vouchers, Records, and TSP Error Codes**

- A. As indicated above, we have leveraged the existing journal vouchers, record layouts, and error codes to incorporate Roth contributions into our current submission process. The redesignation records are the only records that are brand new.
- B. Journal Vouchers and Header and Trailer Records
  - (1) The TSP Forms TSP-2 and TSP-2-G have been updated with fields for the Roth contributions and Roth negative adjustments being submitted. In addition, the associated trailer record has been revised to include Roth contributions.
  - (2) A new journal voucher, TSP-2-D, Certification of Redesignation of Records and Journal Voucher, along with the associated header and trailer records, have been developed for the redesignation process. These should be used if the payroll office decides to automate the process instead of using the TSP

Web-based data submission application.

- (3) Copies of the new journal vouchers and header and trailer records are at Attachment 2.

C. Roth Records

The following is a list of the Roth records. You will note that they parallel the existing regular (tax-deferred) records. Copies of the record layouts are attached to this bulletin.

TSP Roth Current Payment (12) Record  
TSP Roth Late Payment (42) Record  
TSP Roth Negative Adjustment (22) Record

TSP Roth Catch-up Contribution Current Payment (82) Record  
TSP Roth Catch-up Contribution Late Payment (84) Record  
TSP Roth Catch-up Contribution Negative Adjustment (25) Record

TSP Redesignation (90) Record – Roth to Tax-deferred  
TSP Redesignation (91) Record – Tax-deferred to Roth  
TSP Redesignation (92) Record – Roth Catch-up to Tax-deferred Catch-up  
TSP Redesignation (93) Record – Tax-deferred Catch-up to Roth Catch-up

D. TSP Error Codes and Messages

- (1) Because the processing of Roth records is the same as for regular contributions, the Roth records have been incorporated into the existing error codes and messages.
- (2) New codes have been added for the redesignation process and for the updated trailer record. We have also added new codes specific to the Roth records (e.g., if the “as of” date of the Roth record is prior to January 1, 2012).
- (3) The Roth records have been added to the error code listing at Attachment 3; they are included under Record Type in italics. The new Roth-related codes are highlighted in yellow. A copy of the revised error codes listing (without highlights) is also available under the Payroll Office Tools in the Information for Agency Representatives section on the TSP website.

E. Miscellaneous Roth Earnings Adjustments (via the TSP Web-based data submission application)

The TSP Web-based data submission application is being updated to allow the payroll offices to submit Roth miscellaneous earnings. (Note that this function is very rarely used and is most often associated with a court-ordered settlement.) Because Roth earnings must have an attributable Roth contribution, the application will not process a Roth miscellaneous earnings adjustment unless there are Roth contributions in the participant’s TSP account.

## **VI. Employing Agency Responsibilities to Implement Roth TSP Contributions**

Beginning the first full pay period in January 2012, or as soon as possible thereafter, agencies should offer FERS and CSRS employees the opportunity to make Roth contributions. Thus, agencies must:

- A. Modify their electronic TSP enrollment programs or other front-end applications to add Roth contribution elections from basic pay. Participants must be able to elect one, the other, or both types of contributions. To allow agencies to appropriately program their TSP election processes, advance copies of Forms TSP-1, Election Form, and TSP-1-C, Catch-Up Contribution Election, are at Attachment 1. These forms will be updated at the end of 2011 with the 2012 deferral limit information.
- B. Modify their payroll systems to allow for regular and Roth contributions (including Roth catch-up contributions). The TSP will accept properly formatted Roth records identified with an "as of" or process date on or after January 1, 2012. Roth records submitted with an "as of" or process date prior to the implementation date of the Roth feature will be rejected by the TSP record keep system.
- C. Provide information to their employees regarding the availability of the Roth feature and how it can be incorporated into their retirement planning. We will provide the agencies with additional information and materials about the Roth feature later in 2011 as the implementation date approaches.

## **VII. Federal Retirement Thrift Investment Board (Agency) Responsibilities in Implementing Roth TSP Contributions**

The Agency will continue to provide additional guidance on the Roth feature to the agencies throughout the coming year. Agencies who wish to test their transmission of Roth records should contact their designated ATS Analyst who will coordinate with the Agency to receive and confirm the transmission of data.



PAMELA-JEANNE MORAN  
Director  
Office of Participant Services

Attachments: Attachment 1  
Election Form (TSP-1)  
Catch-Up Contribution Election Form (TSP-1-C)

Attachment 2

TSP Journal Voucher, Form TSP-2, Certification of Transfer of Funds and  
Journal Voucher  
TSP Journal Voucher, Form TSP-2-G, Certification of Transfer of Funds  
and Journal Voucher for Contributions Requiring G Fund Breakage  
TSP Journal Voucher, Form TSP-2-D, Certification of Redesignation of  
Records and Journal Voucher  
TSP Trailer Record (TSP-2 and TSP-2-G)  
TSP Redesignation Header and Trailer Records (TSP-2-D)

Attachment 3

Roth Records  
TSP Roth Current Payment (12) Record  
TSP Roth Late Payment (42) Record  
TSP Roth Negative Adjustment (22) Record  
  
TSP Roth Catch-up Contribution Current Payment (82) Record  
TSP Roth Catch-up Contribution Late Payment (84) Record  
TSP Roth Catch-up Contribution Negative Adjustment (25) Record  
  
TSP Redesignation (90) Record –Roth to Tax-deferred  
TSP Redesignation (91) Record – Tax-deferred to Roth  
TSP Redesignation (92) Record – Roth Catch-up to Tax-deferred Catch-up  
TSP Redesignation (93) Record – Tax-deferred Catch-up to Roth Catch-up

Attachment 4

TSP Error Code Listing (revised)

Attachment 1

Election Form TSP-1 (Advance Copy)

Catch-Up Contributions Election Form TSP-1-C (Advance Copy)



# THRIFT SAVINGS PLAN ELECTION FORM

# TSP-1

Use this form to start, stop, or change the amount of your contributions to the Thrift Savings Plan (TSP).

Before completing this form, please read the *Summary of the Thrift Savings Plan* and the instructions on the back of this form. Type or print all information. **Return the completed form to your agency personnel or benefits office.** Your agency should return a copy to you after completing Section V.

**Note:** To choose your investment funds, see the instructions in the General Information section on the back of this form.

## I. INFORMATION ABOUT YOU

1. \_\_\_\_\_  
Name (Last) (First) (Middle)
2. \_\_\_\_\_  
Street Address City State Zip Code
3. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Social Security Number
4. ( \_\_\_\_\_ ) \_\_\_\_\_ - \_\_\_\_\_  
Daytime Phone (Area Code and Number)
5. \_\_\_\_\_  
Office Identification (Agency and Organization)

## II. START OR CHANGE YOUR CONTRIBUTIONS

*This election cancels any previous election.*

To start or change the amount of tax-deferred or Roth contributions to your TSP account, enter **either** a whole percentage of your basic pay per pay period **or** a whole dollar amount per pay period for each type of contribution you elect. (You may choose a percentage for one type of contribution and a dollar amount for the other type of contribution. Read the instructions on the back.) Do **not** also complete Section III.

6. Tax-Deferred Contributions \_\_\_\_\_ .0% **OR** 7. \$ \_\_\_\_\_ .00
8. Roth Contributions \_\_\_\_\_ .0% **OR** 9. \$ \_\_\_\_\_ .00

## III. STOP SOME OR ALL OF YOUR CONTRIBUTIONS

*Do not complete if you have completed Section II.*

To stop all or any portion of your contributions to the TSP, check the box in Item 10 that applies and complete Section IV. Your payroll contributions will stop no later than the first full pay period after your agency employing office receives this form. (If you are a Federal Employees' Retirement System (FERS) employee, and you stop your contributions, your Agency Matching Contributions will stop, but Agency Automatic (1%) Contributions will continue. Read the instructions on the back.)

10.  I choose not to save for my retirement. Please stop my payroll contributions to my TSP account.
- Stop only my tax-deferred payroll contributions to my TSP account.
- Stop only my Roth payroll contributions to my TSP account.

If you are a newly hired (or rehired) employee, you can generally stop your automatic employee contributions before they start if you submit this form to your agency before the end of your first full pay period. (See note on back.)

## IV. SIGNATURE

11. \_\_\_\_\_  
Participant's Signature
12. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Date Signed (mm/dd/yyyy)

## V. FOR EMPLOYING OFFICE USE ONLY

13. \_\_\_\_\_  
Payroll Office Number
14. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Receipt Date (mm/dd/yyyy)
15. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Effective Date (mm/dd/yyyy)
16. \_\_\_\_\_  
Signature of Agency Official

**PRIVACY ACT NOTICE.** We are authorized to request the information you provide on this form under 5 U.S.C. chapter 84, Federal Employees' Retirement System. Your agency or service will use this information to identify your TSP account and to start, change, or stop your TSP contributions. In addition, this information may be shared with other Federal agencies for statistical, auditing, or archiving purposes. The information may also be shared with law enforcement agencies investigating a violation of civil or criminal law, or agencies implementing a statute, rule, or order.

It may be shared with congressional offices, private sector audit firms, spouses, former spouses, and beneficiaries, and their attorneys. Relevant portions of the information may also be disclosed to appropriate parties engaged in litigation and for other routine uses as specified in the Federal Register. You are not required by law to provide this information, but if you do not provide it, your agency or service will not be able to process your request.



**ORIGINAL TO PERSONNEL FOLDER**  
Provide a copy to the employee and to the payroll office.

Form TSP-1 (1/2012)  
PREVIOUS EDITIONS OBSOLETE

## INFORMATION AND INSTRUCTIONS

### GENERAL INFORMATION

**You may start, stop, or change your contributions at any time.** Your TSP election will stay in effect until you submit another election or until you leave Federal service. (This form only applies to regular contributions. If you are age 50 or older and want to make or change catch-up contributions, use Form TSP-1-C, Catch-Up Contribution Election.)

**Important note for new TSP participants:** All contributions to your account will be invested in the Government Securities Investment (G) Fund until you direct the TSP to allocate your contributions differently. The TSP publication *Summary of the Thrift Savings Plan* describes all of your investment choices and discusses their risks and advantages. For more information, you can also obtain a copy of the TSP Fund Information sheets. (The most current versions of TSP forms and publications are available on the TSP website at [www.tsp.gov](http://www.tsp.gov).)

**To choose your investment fund(s),** use the TSP website ([www.tsp.gov](http://www.tsp.gov)) or the ThriftLine at 1-TSP-YOU-FRST (1-877-968-3778; outside the U.S. and Canada, call 404-233-4400). On the TSP website, you will need your TSP account number (or user ID) and 8-character Web password. If you use the ThriftLine, you will need your TSP account number and 4-digit ThriftLine Personal Identification Number (PIN). If you are a new participant, your TSP account number, ThriftLine PIN, and Web password will be mailed to you (separately) after your account has been established.

**If you change your address,** notify your **agency** immediately to correct your records for your TSP account.

### SECTION I

Complete all items in this section.

### SECTION II

*Your election will cancel and replace your previous election.*

*Do not complete Section III if you complete this section.*

Complete this section to start your TSP contributions or to change the amount and type of contributions. You can elect to make tax-deferred and Roth contributions simultaneously. **Tax-deferred contributions** come out of your pay *before* taxes are calculated; you pay taxes on these contributions and their earnings when you withdraw them. **Roth contributions** are made from your pay *after* taxes, and the earnings grow in your account tax-free. You pay no taxes on your Roth balance when you withdraw it, as long as it has been 5 years since your first Roth contribution **and** you have reached age 59½ (or death or disability). **Note For FERS:** all agency contributions to your account are tax-deferred, even if they are matching your Roth contributions.

Complete **either** Item 6 **or** Item 7 (not both) for tax-deferred contributions; **either** Item 8 **or** Item 9 (not both) for Roth contributions. You may choose a percentage of basic pay for one type of contribution and a dollar amount (as little as \$1) for the other type of contribution.

**If you choose a percentage of basic pay,** your contribution amount will automatically increase when you receive a pay raise.

**If you choose a dollar amount per pay period,** your contribution amount will not increase when you receive a pay raise; you must submit a new Form TSP-1 to change the amount.

**Contribution limit.** The **total** of your tax-deferred and Roth contributions cannot exceed the Internal Revenue Code (IRC) annual elective deferral limit (xx,xxx in 2012). Since the elective deferral limit may be adjusted annually for inflation, check the TSP website, [www.tsp.gov](http://www.tsp.gov), to be sure that you have the most up-to-date limit amount (and the most recent version of this form).

### SECTION III

*Do not complete this section if you have completed Section II.*

Complete Item 10 to stop all (or just one type) of your contributions. You may restart your contributions at any time.

**FERS employees:** Your Agency Automatic (1%) Contributions will continue after you stop your employee contributions, but you will no longer receive valuable Agency Matching Contributions. (If you restart your contributions, the matching contributions will resume.) You may change the way your Agency Automatic (1%) Contributions are invested even if you are not contributing to your account. You can use the TSP website or the ThriftLine, as described in "General Information" above.

**Note for newly hired or rehired FERS or CSRS employees:** As a new employee, your agency automatically deducts 3% of your pay, tax-deferred, and deposits the money in your TSP account for your retirement savings. If you want all or any portion of your automatic contributions to be after-tax Roth contributions, **you must complete Section II** and indicate what percentages or amounts you want as tax-deferred and Roth contributions. You can stop your automatic employee contributions before they start if you submit this form to your agency at the start of your first full pay period, subject to your agency's processing deadlines. If your agency has already begun to deduct your automatic employee contributions from your pay each pay period, you are entitled to request a refund of your initial contributions by submitting Form TSP-25, Automatic Enrollment Refund Request. The TSP must receive this form within 90 days of your first contribution.

### SECTION IV

You must complete this section.

### SECTION V

**(To be completed by personnel or benefits office)**

The Receipt Date (Item 14) is the date that a **properly completed** form is received by the agency personnel office. If the form has not been properly completed, it should be returned to the employee.

Requests must be processed immediately for new and rehired employees who want to stop automatic enrollment before it begins. This will help avoid a payroll deduction that may have to be refunded. The effective date (Item 15) should be no later than the first full pay period after receipt of a properly completed form.

You should provide the participant with a copy of this completed election for his or her records.





# THRIFT SAVINGS PLAN CATCH-UP CONTRIBUTION ELECTION

## TSP-1-C

Use this form to start, stop, or change your "catch-up" contribution election to your TSP account. You are eligible to make catch-up contributions **if you are age 50 or older** (or if you will become age 50 during the calendar year for which you are making this election), **and** you are already contributing a percentage or a dollar amount which will result in reaching the Internal Revenue Code (IRC) elective deferral limit by the end of the year. (See back of form.) Catch-up contributions will be taken from your basic pay each pay period and invested according to your most recent contribution allocation; they are in addition to your regular TSP contributions.

Before completing this form, read the information on the back. Type or print all information. **Return the completed form to your agency.**

### I. INFORMATION ABOUT YOU

1. \_\_\_\_\_  
Name (Last) (First) (Middle)

2. \_\_\_\_\_  
Street Address City State Zip Code

3. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Social Security Number

4. ( \_\_\_\_\_ ) - \_\_\_\_\_  
Daytime Phone (Area Code and Number)

5. \_\_\_\_\_  
Office Identification (Agency and Organization)

### II. START OR CHANGE YOUR CATCH-UP CONTRIBUTIONS

*You must be in pay status. See back of form. This election cancels your previous election.*

To start or change your catch-up contributions, complete Items 7, 8, and 9. Use whole dollar amounts. (See additional instructions on the back of the form.)

7. I elect to contribute the following catch-up contributions per pay period:

<input type="checkbox"/> \$ _____ .00 Tax-deferred	} Total cannot exceed \$x,xxx for the calendar year.
<input type="checkbox"/> \$ _____ .00 Roth	

My election will continue until:

- the end of the calendar year; or
- I reach the annual limit for catch-up contributions; or
- I submit a new election to stop or change these contributions.

I certify that I will make regular contributions to the TSP or an equivalent employer plan up to the maximum amount allowed by the IRS and TSP plan rules. I understand that my catch-up contributions are in addition to my regular TSP contributions.

8. \_\_\_\_\_  
Participant's Signature

9. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Date Signed (mm/dd/yyyy)

### III. STOP SOME OR ALL OF YOUR CATCH-UP CONTRIBUTIONS

*I understand that I must make a new election to resume these contributions.*

10. I want to stop the catch-up contributions indicated below. (Do **not** complete this section if you have completed Section II.)

- All catch-up contributions
- Tax-deferred catch-up contributions only
- Roth catch-up contributions only

11. \_\_\_\_\_  
Participant's Signature

12. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Date Signed (mm/dd/yyyy)

### IV. FOR EMPLOYING OFFICE USE ONLY

12. \_\_\_\_\_  
Payroll Office Number

13. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Receipt Date (mm/dd/yyyy)

14. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Effective Date (mm/dd/yyyy)

15. \_\_\_\_\_  
Signature of Agency Official

**PRIVACY ACT NOTICE.** We are authorized to request the information you provide on this form under 5 U.S.C. chapter 84, Federal Employees' Retirement System. Your agency or service will use this information to identify your TSP account and to start, change, or stop your TSP contributions. In addition, this information may be shared with other Federal agencies for statistical, auditing, or archiving purposes. The information may also be shared with law enforcement agencies investigating a violation of civil or criminal law, or agencies implementing a statute, rule, or order.

It may be shared with congressional offices, private sector audit firms, spouses, former spouses, and beneficiaries, and their attorneys. Relevant portions of the information may also be disclosed to appropriate parties engaged in litigation and for other routine uses as specified in the Federal Register. You are not required by law to provide this information, but if you do not provide it, your agency or service will not be able to process your request.

**ORIGINAL TO PERSONNEL FOLDER**  
Provide a copy to the employee and to the payroll office.

Form TSP-1-C 1/2012  
PREVIOUS EDITIONS OBSOLETE

## INFORMATION AND INSTRUCTIONS

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### GENERAL INFORMATION

Catch-up contributions are in addition to your regular TSP contributions. Therefore, if you are not already contributing the maximum amount allowed by the Internal Revenue Code (\$xx,xxx in 2012) through your regular TSP contributions or by contributing to an equivalent employer plan (e.g., a 401(k) plan), you must elect to contribute the maximum amount before you are eligible to make catch-up contributions. This catch-up election **will not** affect your regular TSP contributions.

You may start, stop, or change your catch-up contributions at any time. Your election will stay in effect subject to the conditions in Section II below. You must make a new election for each calendar year.

You do not receive matching contributions from your agency for any catch-up contributions.

Your catch-up contribution election will be effective no later than the first full pay period after your agency receives it. Contributions will be invested according to your most recent contribution allocation on file. If you wish to change your contribution allocation, you may do so on the TSP website at [www.tsp.gov](http://www.tsp.gov), or the ThriftLine at 1-TSP-YOU-FRST (1-877-968-3778; outside the U.S. and Canada, call 404-233-4400).

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### SECTION I

Complete all items in this section.

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### SECTION II

*Your election will cancel and replace your previous election.*

*Do **not** complete Section III if you complete this section.*

Your contribution election. You can elect to make tax-deferred and Roth catch-up contributions simultaneously. **Tax-deferred contributions** come out of your pay *before* taxes are calculated; you pay taxes on these contributions and their earnings when you withdraw them. **Roth contributions** are made from your pay *after* taxes, and the earnings grow in your account tax free. You pay no taxes on your Roth balance when you withdraw it, as long as it has been 5 years since your first Roth contribution **and** you have reached age 59 ½ (or death or disability).

Contribution limits. The IRC limit for catch-up contributions is \$x,xxx in 2012. The **total** of your tax-deferred and Roth catch-up contributions cannot exceed this limit. IRC limits may be adjusted annually for inflation. Check the TSP website, [www.tsp.gov](http://www.tsp.gov), to be sure that you have the most up-to-date limit amount (and the most recent version of this form).

Deductions will be made from your basic pay in the dollar amount you indicate. However:

- (1) Catch-up contributions will stop when you have reached the maximum allowable dollar amount for the calendar year.
- (2) The catch-up contribution amount you specified cannot exceed the amount of your pay after all other required deductions have been made. (Required deductions include regular TSP contributions and TSP loan payments.)
- (3) Your catch-up contributions will **not** continue into the next calendar year.

You are not eligible to make catch-up contributions if you are in nonpay status or if you are ineligible to make TSP contributions because you have made a financial hardship in-service withdrawal within the last 6 months. If you have elected to make catch-up contributions and you subsequently enter a noncontribution period, deductions will stop. Contributions will **not** restart automatically. You must submit a new election when your noncontribution period ends.

You may stop your catch-up contributions at any time by submitting a new Form TSP-1-C to your agency indicating that you want your election to stop. (See Section III.)

You must sign this section or your request to start or change your catch-up contributions will be rejected.

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### SECTION III

If you choose to stop all or just one type of your catch-up contributions, you must complete and sign this section. Your election should be effective the first pay period after your agency receives it. You can restart your catch-up contributions at any time, subject to the conditions above. Do **not** complete this section if you have completed Section II. Your election in Section II cancels your previous election.

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### SECTION IV

The Receipt Date (Item 13) is the date that a **properly completed** form is received by the agency personnel office. If the form has not been properly completed, it should be returned to the employee.

The Effective Date (Item 14) should be no later than the first full pay period after receipt of a properly completed form.

You should provide the participant with a copy of this completed election for his or her records.

## Attachment 2

TSP Journal Voucher, Form TSP-2, Certification of Transfer of Funds and Journal Voucher

TSP Journal Voucher, Form TSP-2-G, Certification of Transfer of Funds and Journal Voucher for Contributions Requiring G Fund Breakage

TSP Journal Voucher, Form TSP-2-D, Certification of Redesignation of Records and Journal Voucher

TSP Trailer Record (TSP-2 and TSP-2-G)

TSP Redesignation Header and Trailer Records (TSP-2-D)



# THRIFT SAVINGS PLAN

## CERTIFICATION OF TRANSFER OF FUNDS AND JOURNAL VOUCHER

**TSP-2**

### I. IDENTIFICATION

To: TSP Agency Technical Services Fairfax Post Office ATS — P.O. Box 4570 Fairfax, VA 22038-9998 Telephone: (888) 802-0179 Fax Number: (703) 788-2936		1. From:		
2. Payroll Office Number	3. Journal Voucher Report Number	4. Current Pay Date (mm/dd/yyyy)	5. Type of Media <input type="checkbox"/> Electronic Submission <input type="checkbox"/> Web-based application	

### II. RECORDS SUBMITTED

	Tax-deferred	Roth	Total
6. Number of Employee Data Records			
7. Number of Current Payment Records			
8. Number of Late Payment Records			
9. Number of Negative Adjustment Records			
10. Total Number of Records			

### III. RECORDS BY CONTRIBUTION SOURCE

	Total Current and Late Payments (in dollars)	Total Negative Adjustments (in dollars)
Tax-deferred Employee Contributions	11. \$	16. \$
Roth Employee Contributions	12. \$	17. \$
Agency Automatic (1%) Contributions	13. \$	18. \$
Agency Matching Contributions	14. \$	19. \$
<b>Totals</b>	<b>15. \$</b>	<b>20. \$</b>
<b>Control Total</b>		<b>21. \$</b>

### IV. CERTIFICATION

I certify that (1) prudent measures have been taken to ensure that the TSP transactions associated with this voucher are correct according to applicable law and TSP procedures; (2) the amount in Block 15 is available to be credited to the TSP receipt account; and (3) the amount in Block 20 may be credited to this agency's account if found to be correct. I understand that (1) the amount of the credit may be reduced by any investment losses computed by the TSP in connection with the money to be returned to the agency and by any amounts that, under applicable law or TSP procedures, may not be returned to this agency; (2) the TSP System will calculate the associated breakage and charge this agency's Treasury account with the attributable expense; and (3) if this payroll submission is processed more than 30 days after the "Current Pay Date," the TSP System will calculate breakage on employee makeup contributions as of the "Current Pay Date" and charge this agency's Treasury account with the attributable expense. Such additional charges will be reversed only if it is established that the late processing was caused by TSP record keeper error.

22. \_\_\_\_\_  
Typed or Printed Name of Authorized Administrative or Certifying Officer

23. \_\_\_\_\_  
Signature of Authorized Administrative or Certifying Officer

24. ( \_\_\_\_\_ ) \_\_\_\_\_ - \_\_\_\_\_  
Telephone (Area Code and Number)

25. ( \_\_\_\_\_ ) \_\_\_\_\_ - \_\_\_\_\_  
Telefax (Area Code and Number)

26. \_\_\_\_\_  
Date Certified



Data may be submitted electronically or via the TSP web-based data submission and reports retrieval application. Journal vouchers should be completed via the web-based application. If this is not possible, notify the ATS and fax the completed form to the number on the front of this form.

**Current payment records** are used to submit current contributions and certain makeup contributions: 16-Record, Tax-deferred; 12-Record, Roth; 86-Record, Tax-deferred Catch-up; and 82-Record, Roth Catch-up. **Late payment records** are used to submit late contributions: 46-Record, Tax-deferred; 42-Record, Roth; 88-Record, Tax-deferred Catch-up; and 84-Record, Roth Catch-up. **Negative adjustment records** are used to remove erroneous contributions previously reported: 26-Record, Tax-deferred; 22-Record, Roth; 29-Record, Tax-deferred Catch-up; and 25-Record, Roth Catch-up.

## I. IDENTIFICATION

**Block 1, From.** Enter address of sender. Include payroll office name, address, and Zip Code.

**Block 2, Payroll Office Number.** Enter assigned 8-position payroll office number in XX-XX-XXXX format.

**Block 3, Journal Voucher Report Number.** Enter 6-position report number. The first two positions represent the calendar year of the reporting pay period. The last four positions represent a sequential

number beginning with 001. This number will serve as a control over receipt of the reports. For example, G03001 would be the first JV report number submitted in the year 2003.

**Block 4, Current Pay Date.** Enter date payroll paid in mm/dd/yyyy format.

**Block 5, Type of Media.** Indicate whether you are submitting electronically or using the TSP web-based application.

## II. RECORDS SUBMITTED

**Block 6, Number of Employee Data Records.** Enter total number of employee data records (Record Type 06) submitted.

**Block 7, Number of Current Payment Records.** Enter number of current tax-deferred payment records in the Tax-deferred column; the number of current Roth payment records in the Roth column; and the total number of all current payment records in the Total column.

**Block 8, Number of Late Payment Records.** Enter number of late tax-deferred payment records in the Tax-deferred column; the number of late Roth payment records in the Roth column; and the total number of all late payment records in the Total column.

**Block 9, Number of Negative Adjustment Records.** Enter number of tax-deferred negative adjustment records in the Tax-deferred column; the number of Roth negative adjustment records in the Roth column; and the total of all negative adjustment records in the Total column.

**Block 10, Total Number of Records.** Enter total number of records in each column. The number of records in the Total column of Block 10 equals the total number of records reported on the trailer record for this submission.

## III. RECORDS BY CONTRIBUTION SOURCE

**Block 11, Total Tax-deferred Employee Contributions.** Enter total dollars of tax-deferred employee contributions (regular and catch-up) submitted.

**Block 12, Total Roth Employee Contributions.** Enter total dollars of Roth employee contributions (regular and catch-up) submitted.

**Block 13, Total Agency Automatic (1%) Contributions.** Enter total dollars submitted.

**Block 14, Total Agency Matching Contributions.** Enter total dollars submitted.

**Block 15, Total Current and Late Payments Amount.** Enter total employee contributions (tax-deferred and Roth) and agency contributions. This is equal to the sum of Blocks 11-14.

**Block 16, Total Tax-deferred Negative Adjustments.** Enter total dollars of adjustments to tax-deferred employee (regular and catch-up) contributions.

**Block 17, Total Roth Negative Adjustments.** Enter total dollars of adjustments to Roth employee (regular and catch-up) contributions.

**Block 18, Total Agency Automatic (1%) Contributions Negative Adjustments.** Enter total dollars submitted.

**Block 19, Total Agency Matching Contributions Negative Adjustments.** Enter total dollars submitted.

**Block 20, Total Negative Adjustments.** Enter total adjustments to tax-deferred and Roth employee (regular and catch-up) contributions and agency contributions. This is equal to the sum of Blocks 16-19.

**Block 21, Control Total.** Subtract Block 20 from Block 15 and enter amount. This figure is used only for verification of data entry.

## IV. CERTIFICATION

**Block 22, Typed or Printed Name of Authorized Administrative or Certifying Officer.** Type or print name of official who is responsible for the accuracy of this voucher and the data it transmits.

**Block 23, Signature of Authorized Administrative or Certifying Officer.** Signature of person named in Block 22.

**Block 24, Telephone Number.** Enter telephone number of certifying officer, including area code.

**Block 25, Telefax Number.** Enter telefax number of certifying officer, including area code.

**Block 26, Date Certified.** Enter date the document is signed.



# THRIFT SAVINGS PLAN

## CERTIFICATION OF TRANSFER OF FUNDS AND JOURNAL VOUCHER FOR CONTRIBUTIONS REQUIRING G FUND BREAKAGE

**TSP-2-G**

### I. IDENTIFICATION

To: TSP Agency Technical Services Fairfax Post Office ATS — P.O. Box 4570 Fairfax, VA 22038-9998 Telephone: (888) 802-0179 Fax Number: (703) 788-2936	<b>1. From:</b>		
<b>2. Payroll Office Number</b>	<b>3. Journal Voucher Report Number</b> <b>G</b>	<b>4. Current Pay Date</b> (mm/dd/yyyy)	<b>5. Type of Media</b> <input type="checkbox"/> Electronic Submission <input type="checkbox"/> Web-based application

### II. RECORDS SUBMITTED

	Tax-deferred	Roth	Total
<b>6.</b> Number of Employee Data Records			
<b>7.</b> Number of Current Payment Records			
<b>8.</b> Number of Late Payment Records			
<b>9.</b> Number of Negative Adjustment Records			
<b>10.</b> Total Number of Records			

### III. RECORDS BY CONTRIBUTION SOURCE

	Total Current and Late Payments (in dollars)	Total Negative Adjustments (in dollars)
Tax-deferred Employee Contributions	<b>11.</b> \$	<b>16.</b> \$
Roth Employee Contributions	<b>12.</b> \$	<b>17.</b> \$
Agency Automatic (1%) Contributions	<b>13.</b> \$	<b>18.</b> \$
Agency Matching Contributions	<b>14.</b> \$	<b>19.</b> \$
<b>Totals</b>	<b>15.</b> \$	<b>20.</b> \$
<b>Control Total</b>		<b>21.</b> \$

### IV. CERTIFICATION

I certify that (1) prudent measures have been taken to ensure that the TSP transactions associated with this voucher are correct according to applicable law and TSP procedures; (2) the amount in Block 15 is available to be credited to the TSP receipt account; and (3) the amount in Block 20 may be credited to this agency's account if found to be correct. I understand that (1) the amount of the credit may be reduced by any investment losses computed by the TSP in connection with the money to be returned to the agency and by any amounts that, under applicable law or TSP procedures, may not be returned to this agency; (2) the TSP System will calculate the associated breakage and charge this agency's Treasury account with the attributable expense; and (3) if this payroll submission is processed more than 30 days after the "Current Pay Date," the TSP System will calculate breakage on employee makeup contributions as of the "Current Pay Date" and charge this agency's Treasury account with the attributable expense. Such additional charges will be reversed only if it is established that the late processing was caused by TSP record keeper error.

**22.** \_\_\_\_\_  
 Typed or Printed Name of Authorized Administrative or Certifying Officer

**23.** \_\_\_\_\_  
 Signature of Authorized Administrative or Certifying Officer

**24.** ( \_\_\_\_\_ ) \_\_\_\_\_ - \_\_\_\_\_  
 Telephone (Area Code and Number)

**25.** ( \_\_\_\_\_ ) \_\_\_\_\_ - \_\_\_\_\_  
 Telefax (Area Code and Number)

**26.** \_\_\_\_\_  
 Date Certified



Use this form **only** to submit payment records of **makeup contributions** (regular or catch-up) resulting from the performance of military service, employment with an international organization, or a back pay award for an erroneous separation for which breakage must be calculated using **the Government Securities Investment (G) Fund share prices**. Employee Data Records for employees receiving such makeup contributions may also be submitted with this form, but do **not** submit any other payment records with this form.

**Current payment records** are used to submit current contributions and certain makeup contributions: 16-Record, Tax-deferred; 12-Record, Roth; 86-Record, Tax-deferred Catch-up; and 82-Record, Roth Catch-up. **Late payment records** are used to submit late contributions: 46-Record, Tax-deferred; 42-Record, Roth; 88-Record, Tax-deferred Catch-up; and 84-Record, Roth Catch-up. **Negative adjustment records** are used to remove erroneous contributions previously reported: 26-Record, Tax-deferred; 22-Record, Roth; 29-Record, Tax-deferred Catch-up; and 25-Record, Roth Catch-up.

## I. IDENTIFICATION

**Block 1, From.** Enter address of sender. Include payroll office name, address, and Zip Code.

**Block 2, Payroll Office Number.** Enter assigned 8-position payroll office number in XX-XX-XXXX format.

**Block 3, Journal Voucher Report Number.** Enter 6-position report number. The first position is "G". The next two positions represent the calendar year of the reporting pay period. The last three positions

represent a sequential number beginning with 001. This number will serve as a control over receipt of the reports. For example, G03001 would be the first JV report number submitted in the year 2003.

**Block 4, Current Pay Date.** Enter date payroll paid in mm/dd/yyyy format.

**Block 5, Type of Media.** Indicate whether you are submitting electronically or using the TSP web-based application.

## II. RECORDS SUBMITTED

**Block 6, Number of Employee Data Records.** Enter total number of employee data records (Record Type 06) submitted.

**Block 7, Number of Current Payment Records.** Enter number of current tax-deferred payment records in the Tax-deferred column; the number of current Roth payment records in the Roth column; and the total number of all current payment records in the Total column.

**Block 8, Number of Late Payment Records.** Enter number of late tax-deferred payment records in the Tax-deferred column; the number of late Roth payment records in the Roth column; and the total number of all late payment records in the Total column.

**Block 9, Number of Negative Adjustment Records.** Enter number of tax-deferred negative adjustment records in the Tax-deferred column; the number of Roth negative adjustment records in the Roth column; and the total of all negative adjustment records in the Total column.

**Block 10, Total Number of Records.** Enter total number of records in each column. The number of records in the Total column of Block 10 equals the total number of records reported on the trailer record for this submission.

## III. RECORDS BY CONTRIBUTION SOURCE

**Block 11, Total Tax-deferred Employee Contributions.** Enter total dollars of tax-deferred employee contributions (regular and catch-up) submitted.

**Block 12, Total Roth Employee Contributions.** Enter total dollars of Roth employee contributions (regular and catch-up) submitted.

**Block 13, Total Agency Automatic (1%) Contributions.** Enter total dollars submitted.

**Block 14, Total Agency Matching Contributions.** Enter total dollars submitted.

**Block 15, Total Current and Late Payments Amount.** Enter total employee contributions (tax-deferred and Roth) and agency contributions. This is equal to the sum of Blocks 11-14.

**Block 16, Total Tax-deferred Negative Adjustments.** Enter total dollars of adjustments to tax-deferred employee (regular and catch-up) contributions.

**Block 17, Total Roth Negative Adjustments.** Enter total dollars of adjustments to Roth employee (regular and catch-up) contributions.

**Block 18, Total Agency Automatic (1%) Contributions Negative Adjustments.** Enter total dollars submitted.

**Block 19, Total Agency Matching Contributions Negative Adjustments.** Enter total dollars submitted.

**Block 20, Total Negative Adjustments.** Enter total adjustments to tax-deferred and Roth employee (regular and catch-up) contributions and agency contributions. This is equal to the sum of Blocks 16-19.

**Block 21, Control Total.** Subtract Block 20 from Block 15 and enter amount. This figure is used only for verification of data entry.

## IV. CERTIFICATION

**Block 22, Typed or Printed Name of Authorized Administrative or Certifying Officer.** Type or print name of official who is responsible for the accuracy of this voucher and the data it transmits.

**Block 23, Signature of Authorized Administrative or Certifying Officer.** Signature of person named in Block 22.

**Block 24, Telephone Number.** Enter telephone number of certifying officer, including area code.

**Block 25, Telefax Number.** Enter telefax number of certifying officer, including area code.

**Block 26, Date Certified.** Enter date the document is signed.



# THRIFT SAVINGS PLAN

## CERTIFICATION OF REDESIGNATION OF RECORDS AND JOURNAL VOUCHER

**TSP-2-D**

### I. IDENTIFICATION

To: TSP Agency Technical Services ATS — P.O. Box 4570 Fairfax, VA 22038-9998 Telephone: (888) 802-0179 Fax Number: (703) 788-2936		1. From:	
2. Payroll Office Number	3. Journal Voucher Report Number  __ D __ yy   xxx	4. Submission Date (mm/dd/yyyy)	5. Type of Media <input type="checkbox"/> Electronic Submission <input type="checkbox"/> Web-based application

### II. RECORDS SUBMITTED

6. Number of Roth to Tax-deferred 90-Records	
7. Number of Tax-deferred to Roth 91-Records	
8. Number of Roth Catch-up to Catch-up Tax-deferred 92-Records	
9. Number of Catch-up Tax-deferred to Roth Catch-up 93-Records	
<b>10. Total Number of Records</b>	

### III. REDESIGNATION AMOUNTS BY RECORD TYPE

11. Total Amount to be redesignated as Tax-deferred (90-Records)	\$
12. Total Amount to be redesignated as Roth (91-Records)	\$
13. Total Amount to be redesignated as Catch-up Tax-deferred (92-Records)	\$
14. Total Amount to be redesignated as Roth Catch-up (93-Records)	\$
<b>15. Control Total</b>	<b>\$</b>

### IV. CERTIFICATION

I certify that prudent measures have been taken to ensure that the TSP transactions associated with this voucher are correct according to applicable law.

16. _____ Typed or Printed Name of Authorized Administrative or Certifying Officer	18. ( _____ ) _____ - _____ Telephone (Area Code and Number)
17. _____ Signature of Authorized Administrative or Certifying Officer	19. ( _____ ) _____ - _____ Telefax (Area Code and Number)
	20. _____ Date Certified





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## INSTRUCTIONS

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Use this form to request the redesignation of employee contributions from Roth contributions to regular tax-deferred contributions or vice versa.

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### IDENTIFICATION

1. **From.** Enter the address of the sender. Include the payroll office name, address, and Zip Code.
  2. **Payroll Office Number.** Enter the 8-position assigned payroll office number in XX-XX-XXXX format.
  3. **Journal Voucher Report Number.** Enter 6-position report number in YYDXXX format. The first two positions represent the last 2-digits of the calendar year. The third position is "D." The last 3 positions represent a sequential number beginning with 001 and increasing sequentially. This number will serve as a control over receipt of the reports. For example, 02D001 would be the first JV report number submitted in the year 2002.
  4. **Submission Date.** Enter date in mm/dd/yyyy format.
  5. **Type of Media.** Indicate whether you are submitting electronically or using the TSP Web-based application.
- 

### RECORDS SUBMITTED

6. **Number of Roth to Tax-deferred 90-Records.** Enter the total number of 90-Records submitted.
  7. **Number of Tax-deferred to Roth 91-Records.** Enter the total number of 91-Records submitted.
  8. **Number of Roth Catch-up to Catch-up Tax-deferred 92-Records.** Enter the total number of 92-Records submitted.
  9. **Number of Catch-up Tax-deferred to Roth Catch-up 93-Records.** Enter the total number of 93-Records submitted.
  10. **Total Number of Records.** Enter the total number of records being submitted. This is equal to the sum of Blocks 6-9 and equal to the number of records reported on the trailer record if submitting electronically.
- 

### REDESIGNATION AMOUNTS BY RECORD TYPE

11. **Total Amount to be redesignated as Tax-deferred (90-Records).** Enter the dollar amounts of the contributions being redesignated by 90-Records.
  12. **Total Amount to be redesignated as Roth (91-Records).** Enter the dollar amounts of the contributions being redesignated by 91-Records.
  13. **Total Amount to be redesignated as Catch-up Tax-deferred (92-Records).** Enter the dollar amounts of the contributions being redesignated by 92-Records.
  14. **Total Amount to be redesignated as Roth Catch-up (93-Records).** Enter the dollar amounts of the contributions being redesignated by 93-Records.
  15. **Control Total.** Enter the total dollar amount of the contributions being redesignated. This is equal to the sum of Blocks 11-14.
- 

### CERTIFICATION

16. **Typed or Printed Name of Authorized Administrative or Certifying Officer.** Type or print the name of the official who is responsible for the accuracy of this voucher and the data that it transmits.
17. **Signature of Authorized Administrative or Certifying Officer.** Signature of person named in Block 16.
18. **Telephone Number.** Enter the telephone number of the certifying officer, including area code.
19. **Telefax Number.** Enter telefax number of the certifying officer, including area code.
20. **Date Certified.** Enter date the document is signed.

## Civilian Header Record - Employee Data, Payment, and Negative Adjustment

APPLICATION		FILE ORGANIZATION			RCD SIZE		BLOCK SIZE	
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK			80			
DESCRIPTION	FORMAT	X(04)	X(06)	9(04)	9(02)	9(02)	9(08)	X(30)
				Current Pay Date				
FORM TSP-2 Header Record	D A T A	DHD6	Journal Voucher Number	Year	Month	Day	Payroll Office Number	Payroll Office Contact Name
	LENGTH	4	6	4	2	2	8	30
	POS	01-04	05-10	11-14	15-16	17-18	19-26	27-56

9(03)	9(03)	9(04)	X(14)
Payroll Office Contact Phone Number			FILLER
Area Code	Exchange	Number	
3	3	4	14
57-59	60-62	63-66	67-80

## Civilian Trailer Record - Employee Data, Payment, and Negative Adjustment

APPLICATION	FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM	VARIABLE BLOCK				200			
DESCRIPTION	FORMAT	X(04)	S9(12)V(02)	S9(12)V(02)	S9(12)V(02)	S9(12)V(02)	S9(12)V(02)	S9(12)V(02)
FORM TSP-2 Trailer Record	D A T A	TRLR	Employee Contributions Total	Employee Roth Contributions Total	Agency Automatic (1%) Contributions Total	Agency Matching Contributions Total	Employee Contributions Adjustment Total	Employee Roth Contributions Adjustments Total
	LENGTH	4	14	14	14	14	14	14
	POS	01-04	05-18	19-32	33-46	47-60	61-74	75-88

S9(12)V(02)	S9(12)V(02)	S9(08)	S9(08)	S9(08)	S9(09)V99	S9(08)	S9(08)	X(33)
Agency Automatic (1%) Contributions Adjustment Total	Agency Matching Contributions Adjustment Total	Total Number of Employee Data Records	Total Number of Payment Records	Total Number of Adjustment Records	Fiduciary Insurance	Total Number of Roth Payment Records	Total Number of Roth Adjustment Records	FILLER
14	14	8	8	8	11	8	8	33
89-102	103-116	117-124	125-132	133-140	141-151	152-159	160-167	168-200

**Note:** The Total Number of Employee Data Records is the total of the 06 records.  
 The Total Number of Payment Records is the total of the 16, 46, 86 and 88 records.  
 The Total Number of Adjustment Records is the total of the 26 and 29 records.  
 The Total Number of Roth Payment Records is the total of the 12, 42, 82 and 84 records.  
 The Total Number of Roth Adjustment Records is the total of the 22 and 25, records.

**Note:** Fiduciary Insurance is not currently required and the field should be left blank.

### Header Record (Redesignation)

APPLICATION		FILE ORGANIZATION			RCD SIZE		BLOCK SIZE	
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK			80			
DESCRIPTION	FORMAT	X(04)	X(06)	9(04)	9(02)	9(02)	9(08)	X(30)
				Current Pay Date				
FORM TSP-2-D Header Record	D A T A	RHDR	Journal Voucher Number	Year	Month	Day	Payroll Office Number	Payroll Office Contact Name
	LENGTH	4	6	4	2	2	8	30
	POS	01-04	05-10	11-14	15-16	17-18	19-26	27-56

9(03)	9(03)	9(04)	X(14)
Payroll Office Contact Phone Number			FILLER
Area Code	Exchange	Number	
3	3	4	14
57-59	60-62	63-66	67-80

### Trailer Record (Redesignation)

APPLICATION		FILE ORGANIZATION			RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK			200			
DESCRIPTION	FORMAT	X(04)	S9(12)V(02)	S9(12)V(02)	X(14)	X(14)	S9(12)V(02)	S9(12)V(02)
FORM TSP-2-D Trailer Record	D A T A	TRLR	90-Record Amount Total	91-Record Amount Total	FILLER	FILLER	92-Record Amount Total	93-Record Amount Total
	LENGTH	4	14	14	14	14	14	14
	POS	01-04	05-18	19-32	33-46	47-60	61-74	75-88

S9(08)	S9(08)	X(08)	X(08)	S9(08)	S9(08)	X(64)
Total Number of 90 Records	Total Number of 91 Records	FILLER	FILLER	Total Number of 92 Records	Total Number of 93 Records	FILLER
8	8	8	8	8	8	64
89-96	97-104	105-112	113-120	121-128	129-136	137-200

## Attachment 3

### Roth Records

TSP Roth Current Payment (12) Record

TSP Roth Late Payment (42) Record

TSP Roth Negative Adjustment (22) Record

TSP Roth Catch-up Contribution Current Payment (82) Record

TSP Roth Catch-up Contribution Late Payment (84) Record

TSP Roth Catch-up Contribution Negative Adjustment (25) Record

TSP Redesignation (90) Record –Roth to Tax-deferred

TSP Redesignation (91) Record – Tax-deferred to Roth

TSP Redesignation (92) Record – Roth Catch-up to Tax-deferred Catch-up

TSP Redesignation (93) Record – Tax-deferred Catch-up to Roth Catch-up

### Roth Current Payment Record - 12

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Roth Current Payment Record	D A T A	SSN	Date Of Birth			As Of Date *			Record Type "12"
			Year	Month	Day	Year	Month	Day	
RECORD NUMBER "12"	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(17)	S9(05)V99	X(41)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Employee Contributions	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Agency Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

\* Leave As Of Date field blank unless date is different from the Current Pay Date on the header record.

## Roth Late Payment Record - 42

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
			Date Of Birth			As Of Date *			
TSP Roth Late Payment Record	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "42"
RECORD NUMBER "42"	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(17)	S9(05)V99	X(41)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Employee Contributions	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Agency Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150



## Roth Negative Adjustment Record - 22

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE			
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150				
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)	
TSP Roth Negative Adjustment Record  RECORD NUMBER "22"	D A T A	SSN	Date Of Birth			Attributable Pay Date			Record Type  "22"	
			Year	Month	Day	Year	Month	Day		
	LENGTH	9	4	2	2	4	2	2	2	
POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27		

X(17)	S9(05)V99	X(41)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Employee Contributions Adjustment *	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Agency Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

\* Adjustment amounts must be negative numbers

## Roth Catch-up Contribution Current Payment Record - 82

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
			Date Of Birth			As Of Date *			
TSP Roth Catch-up Current Payment Record	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "82"
RECORD NUMBER "82"	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(17)	S9(05)V99	X(41)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Catch-up Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Agency Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

As of Date fields – Leave “As of “ Date field blank unless date is different from the Current Pay Date on the header record.

### Roth Catch-up Contribution Late Payment Record - 84

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
			Date Of Birth			As Of Date *			
TSP Roth Catch-up Late Payment Record	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "84"
RECORD NUMBER "84"	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(17)	S9(05)V99	X(41)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Catch-up Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Agency Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

As of Date fields – Leave “As of “ Date field blank unless catch-up contributions were deducted or should have been deducted in the case of a back pay award or other retroactive pay adjustment on a pay date earlier than the Current Pay Date on the header record.

## Roth Catch-up Contribution Negative Adjustment Record - 25

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
			Date Of Birth			Attributable Pay Date			
TSP Roth Catch-up Negative Adjustment Record	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "25"
RECORD NUMBER "25"	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(17)	S9(05)V99	X(41)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Roth Catch-up Contribution Adjustment *	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	Agency Use Only
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

\* Adjustment amounts must be negative numbers

**Redesignation Record (Roth to Tax-deferred) - 90**

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Redesignation - Roth to Tax-deferred		Date Of Birth				Attributable Pay Date			Record Type
	D A T A	SSN	Year	Month	Day	Year	Month	Day	"90"
RECORD NUMBER "90"	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(17)	S9(05)V99	X(41)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Employee Contribution	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	FILLER
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

**Redesignation Record (Tax-deferred to Roth) - 91**

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Redesignation -Tax-deferred to Roth			Date Of Birth			Attributable Pay Date			
	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "91"
RECORD NUMBER "91"	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(17)	S9(05)V99	X(41)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Employee Contributions	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	FILLER
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

**Redesignation Record (Roth Catch-up to Tax-deferred Catch-up) - 92**

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Redesignation – Roth Catch-up to Tax-deferred Catch-up			Date Of Birth			Attributable Pay Date			
	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "92"
RECORD NUMBER "92"	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(17)	S9(05)V99	X(41)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Employee Catch-up Contributions	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	FILLER
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150

**Redesignation Record (Tax-deferred Catch-up to Roth Catch-up) - 93**

APPLICATION		FILE ORGANIZATION				RCD SIZE	BLOCK SIZE		
THRIFT SAVINGS PLAN SYSTEM		VARIABLE BLOCK				150			
DESCRIPTION	FORMAT	9(09)	9(04)	9(02)	9(02)	9(04)	9(02)	9(02)	9(02)
TSP Redesignation - Tax-deferred Catch-up to Roth Catch-up			Date Of Birth			Attributable Pay Date			
	D A T A	SSN	Year	Month	Day	Year	Month	Day	Record Type "93"
RECORD NUMBER "93"	LENGTH	9	4	2	2	4	2	2	2
	POS	01-09	10-13	14-15	16-17	18-21	22-23	24-25	26-27

X(17)	S9(05)V99	X(41)	X(7)	X(17)	X(7)	X(02)	X(02)	X(23)
FILLER	Employee Catch-up Contributions	FILLER	FILLER	FILLER	FILLER	Department Code	Agency Code	FILLER
17	7	41	7	17	7	2	2	23
28-44	45-51	52-92	93-99	100-116	117-123	124-125	126-127	128-150



Attachment 4

TSP Error Code Listing (revised)

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

The following list includes the error codes and messages associated with the Thrift Savings Plan processing reports provided to civilian and uniformed services payroll offices. Please refer to the legend at the end of this document for additional information and a complete list of the various types of TSP records and journal vouchers. Details about the TSP records, journal vouchers, and reports are available under the Information for TSP Agency/Service Representatives at the TSP website, [www.tsp.gov](http://www.tsp.gov).

Error Code	Record Type	Message	Notes
P9J ***	16, 46	<p>Employee contribution will cause IRS elective deferral limit to be exceeded. Agency Automatic (1%) Contributions on record have been processed, however Agency Matching Contributions have been rejected.</p> <p>The following variable message will be displayed on the error report for the payroll office to use to resubmit the record:</p> <p>Additional employee contributions allowed for year: \$99,999.99.</p> <p>[Condition: record contains Agency Automatic (1%) Contributions.]</p>	<p>Civilian Only FERS Employees Only</p> <p>Stop Contributions</p>
PC3	86, 87, 88, 89,  80, 81, 82, 83, 84, 85	<p>Amount submitted will cause the participant to exceed the annual limit for catch-up contributions. Contributions in excess of the limit have been rejected.</p>	<p>Catch-Up Only</p> <p>Stop Contributions</p>
PN1	16, 17, 18, 46, 47, 48	<p>Employee and/or Agency Matching Contributions submitted for pay date falling within participant's non-contribution period (which resulted from a financial hardship in-service withdrawal). Agency Automatic (1%) Contributions on record have been processed.</p> <p>[Condition: record contains Agency Automatic (1%) Contributions.]</p>	<p>Stop Contributions</p>
PN2 ***	26, 27, 28, 29, 30,  22, 23, 24, 25, 33, 34	<p>Present value of the negative adjustment for at least one of the sources of contributions exceeds the amount currently in that source of contributions attributable to the process date. Requested adjustment for other source(s) has been processed.</p> <p>A variable message will show the source and amount of the rejected adjustment: EC = ; AA = ; AM = . Reports 31504 and 31503 show the source and amount of the processed adjustment.</p>	<p>Not Enough \$ to Process Negative Adjustments</p>

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

Error Code	Record Type	Message	Notes
PXS	06	Participant is separated and has submitted change(s) to personal information. Payroll office cannot make changes to the participant's name, Social Security number, date of birth, or address.  [Other changes have been made as requested.]	Employee Must Update Information Directly with the TSP
PXZ	All Detail Records	Part of the transaction has been rejected. Contact Agency Technical Services for assistance.	System Issues
R09	All Detail Records	SSN is missing or invalid.	
R11	06	Date of birth (DOB) is not equal to DOB on data base and previous/erroneous DOB is blank.	
R13	06	Previous/erroneous SSN does not match a value on data base. SSN change not made.	Need Previous SSN for Employee
R14	06	Previous/erroneous SSN exists but DOB does not match DOB on data base. SSN change not made.	
R16	06	DOB is missing or invalid.  [Invalid calendar date.]	
R17	All Detail Records	"As of" date or current pay date is invalid.  [A date that is not a calendar date, or if the date is post-conversion, it is a date that is not a business day, or is a date later than the current pay date on the Header record.]	
R18	06	Last name of participant is missing.	
R26	06	Department and/or agency code is missing or invalid.  [Department and/or agency codes must be data reported to TSP by agency notification. Check data or contact Agency Technical Services to establish new code(s).]	Coordinate with ATS as Necessary
R30	06	TSP-SCD for FERS participant is missing or invalid and there is no TSP-SCD on data base.  [A date that is not valid calendar date or a date that is later than the current (process) date. If calendar date is valid but it is earlier than 1/1/84, error code is W9Z.]	Civilian Only
R34	06	Employment code is invalid.  [Employment code must equal T, S, D or B.]	

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

Error Code	Record Type	Message	Notes
R36	06	<p>Employment code date is missing or invalid. Failure to submit a new 06-Record with valid date may delay processing of a withdrawal.</p> <p>[Condition: EC on record equals T, S, D or B.</p> <p>“Invalid” is a date that is not a calendar date or a date that is later than the posting date or, for a FERS participant, a date that is earlier than the TSP-SCD. In addition, for 06-civ, “invalid” is a date that is earlier than 1/1/87, and for 06-us, a date that is earlier than 1/1/02.]</p>	
R37	06	Previous/erroneous date of birth (DOB) does not match DOB in data base for SSN.	Need Previous DOB for Employee, Verify DOB
R38	06	<p>Previous/erroneous date of birth (DOB) matches DOB in data base, but DOB on record is invalid.</p> <p>[Date that is not a calendar date or date that is later than the posting date.]</p>	
R39	All Detail Records	Duplicate record in this payroll submission.	
R40	26, 27, 28, 29, 30,  22, 23, 24, 25, 33, 34	Attributable pay date later than current processing date.	
R41	26, 27, 28, 29, 30,  22, 23, 24, 25, 33, 34	No matching payment record found for negative adjustment record.	
R42	26, 27, 28, 29, 30	Attributable pay date prior to January 1, 2000. For uniformed services, date is January 1, 2002.	
R43	All Detail Records	Data in numeric field is not numeric.	
R44	All Payment Records	Attributable pay date is blank or invalid.	
R46	06	SSN merge/change pending. Employee data record must be resubmitted.	Timing Issue, Resubmit
R47	06	EDR change pending. SSN merge/change must be resubmitted.	Timing Issue, Resubmit

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
R48	All Detail Records, except 06-Record	Employee data record has not been submitted to establish account for SSN on record.	Personnel Office has to put the Employee in the System
R49	06	First Conversion EDR (FERS only) cannot be used to establish new account. Submit a separate EDR to establish account first, then submit first conversion data.	Civilian Only FERCCA
R88	All Detail Records	Record contains negative contribution or loan payment amount.	No Negative (-) Signs Allowed
R97 ***	26, 27, 28, 29, 30,  22, 23, 24, 25, 33, 34	Net contribution remaining for attributable pay date (APD) is less than amount of requested adjustment.  The following variable message will be displayed on the error report for the payroll office to use if it wants to resubmit the negative adjustment record:  Remaining contribution for APD: EC = \$99,999.99; AA = \$99,999.99; AM = \$99,999.99	Payment has Already been Adjusted and There is not Enough \$ to do Another Adjustment
R9H	06, 16, 26, 46	"As of" date or attributable pay date reported is 12/31/86. Record must be resubmitted on separate JV reporting a current pay date of 12/31/86.  [Condition: record is submitted with a JV containing current pay date other than 12/31/86]	Has to Be on a Separate JV Submitted via TSP Web Submission Process  FERCCA - Dealing with 1 <sup>st</sup> Conversion
R9J ***	16, 17, 46, 47,  12, 13, 14, 42, 43, 44	Employee contribution will cause IRS elective deferral limit to be exceeded.  The following variable message will be displayed on the error report for the payroll office to use if it wants to resubmit the record:  Additional employee contributions allowed for year: \$99,999.99.  [Condition for 16 and 46 record - record contains no Agency Automatic (1%) Contributions.]	
R9L	46, 47, 48, 88, 89,  42, 43, 44, 81, 84, 85	"As of" date is missing.	

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
RA1	26, 27, 28, 29, 30,  22, 23, 24, 25, 33, 34	Negative adjustments with positive values are invalid.	No Positive (+) Signs Allowed
RA2	16, 46, 86, 88,  12, 42, 82, 84	Retirement code is FICA only. Participant cannot make or receive contributions.	Not Eligible for TSP; Check to Ensure Employee is FICA
RC1	86, 87, 88, 89	"As of" date is earlier than 08/01/2003. Catch-up contributions started August 2003.	For Catch-Up Contributions
RC2	86, 87, 88, 89,  80, 81, 82, 83, 84, 85	DOB in system indicates participant is not eligible to make catch-up contributions.	For Catch-Up Contributions Cannot be Younger than 50 Years Old
RC3	86, 87, 88, 89,  80, 81, 82, 83, 84, 85	The participant has already contributed up to the annual limit for catch-up contributions. The entire amount has been rejected.	
RC4	All Roth Detail Records	"As of" date or APD is earlier than xx/xx/2012. Roth contributions started xx/xx/2012.	
RD1	90, 91, 92, 93, 94, 95, 96, 97, 98, 99	No matching payment record found for redesignation record.	
RD2	90, 94	Roth contribution for APD is less than amount to be redesignated as tax-deferred contribution.	
RD3	91, 95	Tax-deferred contribution for APD is less than amount to be redesignated as Roth contribution.	
RD4	92, 98	Roth catch-up contribution for APD is less than amount to be redesignated as tax-deferred catch-up contribution.	
RD5	93, 99	Catch-up contribution for APD is less than amount to be redesignated as Roth catch-up contribution.	
RD6	96	Roth CZTE contribution for APD is less than amount to be redesignated as tax-exempt contribution.	
RD7	97	Tax-exempt contributions remaining are less than the tax-exempt amount to be redesignated.	
RL1	L6	There is no outstanding loan for Social Security number provided.	
RL2	L6	Loan number provided does not match loan number for Social Security number.	

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
RL4	L6	Loan number missing or invalid but Social Security number has outstanding loan.	
RM1	06	Status code and/or status code date is missing or invalid.	
RM2	06	Personnel office identifier (POI) is missing	Uniformed Services only
RM3	06	Retirement code is missing or invalid.	
RM5	17, 18, 27, 28, 47, 48,  13, 14, 23, 24, 43, 44	Agency contributions are invalid	Uniformed Services No Agency Automatic (1%)
RM9	17, 18, 47, 48	As of date is earlier than 1/1/02.	Uniformed Services Only
RMC	06	Personnel office identifier (POI) is missing or invalid.  [Department and/or agency POI must be data reported to TSP by agency notification. Check POI or contact Agency Technical Services (ATS) to establish new POI.]	Civilian Only
RN0	06, 16, 26, 46	Current pay date on Header record is 12/31/86, but "As of" date or attributable pay date on Detail Records does not equal 12/31/86.	Civilian Only If First Conversion Deposit (FERCCA only), Use TSP Web Submission Process
RN2	26, 27, 28, 29, 30,  22, 23, 24, 25, 33, 34	Present value of the adjustment exceeds the amount currently in that source of contributions.  [Market declines could impact participant account and contributions.]	Hold Until Value of Contribution Increases; Then Process the Negative Adjustment
RN3 ***	16, 17, 18, 46, 47, 48,  12, 13, 14, 42, 43, 44	Contributions on record will cause the Internal Revenue Code limit at section 415(c) to be exceeded and therefore cannot be processed.  The following variable message will be displayed on the error report to allow the payroll office to resubmit the record:  Additional contributions allowed for the year: \$99,999.99	Primarily Uniformed Services
RN4	All Detail Records, except 06-Record	Record contains zero dollars.	

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
RN5	16, 17, 18, 46, 47, 48, 86, 87, 88, 89,  12, 13, 14, 42, 43, 44, 80, 81, 82, 83, 84, 85	Employee and/or Agency Matching Contributions submitted for pay date falling within participant's non-contribution period (which resulted from a financial hardship in-service withdrawal).  [Condition for 16 and 46 record – no Agency Automatic (1%) Contributions on record.]	Generally a Late or Make-Up Payment; Probably USERRA
RN6	All Detail Records, except 06-Record	Participant is separated and account balance is zero. Requested transaction cannot be processed.	If A Back Pay Award or Settlement, Change the Separation Code, Deposit the \$, and Change the Code Back
RN7	All Detail Records	Invalid record number or record type.	
RN8	16, 46, L6	"As of" date is earlier than 3/31/87.  [Condition: this earlier date is not 12/31/86]	Civilian Only Possible FERCCA 2 <sup>nd</sup> Conversion
RN9	06	TSP vesting code for FERS participant is missing or invalid.  [Condition: Vesting code must be a "2" or "3"]	Civilian Only
RND	06	Record not accompanied by payment record and SSN not on data base.	Data and Payment Record Must Be Submitted to Establish TSP Account
RNE	06	Address is missing or invalid.	
RNL	46, 47, 48, 88, 89,  42, 43, 44, 81, 84, 85,	"As of" date on record is equal to current pay date on Header record.  [Note: If 16, 17, 18, 86, 87, 12, 13, 14, 80, 82, or 83 – Records contain such "As of" dates, all sources of contributions are posted as current contributions but no error is identified and no message goes back to the payroll office.]	Record Is Not Late
RNR	06	Employee data record with previous erroneous Social Security number and previous erroneous date of birth is not allowed.	Can't Change Both on the Same Record



**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
RS9	67, 68, 62, 63, 64, 65	No matching payment record found for recharacterization record.	Uniformed Services Only
RT1 ***	68	Tax-deferred contribution for attributable pay date (APD) is less than amount to be recharacterized. Net tax-deferred contribution remaining for APD is less than tax-deferred amount to be recharacterized.  [The following variable message will be displayed on the error report for the payroll office to use if it wants to resubmit the record: Net remaining tax-deferred contribution: \$99,999.99.]	Uniformed Services Only
RT2 ***	67	Tax-exempt contribution for attributable pay date (APD) is less than amount to be recharacterized. Net tax-exempt contribution remaining for APD is less than tax-exempt amount to be recharacterized.  [The following variable message will be displayed on the error report for the payroll office to use if it wants to resubmit the record: Net remaining tax-exempt contribution: \$99,999.99.]	Uniformed Services Only
RT4	67	Tax-exempt contributions remaining in account are less than the tax-exempt amount to be recharacterized.	Uniformed Services Only
RT5	65	Roth contribution for APD is less than amount to be recharacterized to Roth CZTE.	
RT6	64	Roth CZTE contribution for APD is less than amount to be recharacterized.	
RT8	64	Roth CZTE contributions in account are less than Roth CZTE amount to be recharacterized.	
RT9	62	Roth CZTE catch-up contribution for ADP is less than amount to be recharacterized.	
RU1	62	Roth CZTE catch-up contributions in account are less than Roth CZTE amount to be recharacterized.	
RU2	63	Roth catch-up contribution for APD is less than amount to be recharacterized.	
RU3	63	Roth catch-up contributions in account are less than Roth amount to be recharacterized.	

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
RXS	06	Participant is separated and has submitted change(s) to personal information. Payroll office cannot make changes to the participant's name, Social Security number, date of birth, or address.  [No other changes were requested.]	Employee Must Submit Changes Directly to TSP.
RXY	All Detail Records	Record contains non-printable characters.	
RXZ	All Detail Records	Transaction has been rejected. Contact Agency Technical Services for assistance.	
RY1	16, 46	Employee and/or matching contributions not valid for "As of" date 12/31/1986.	Civilian Only FERCCA 1 <sup>st</sup> Conversion
RY2	16, 46	Payment record with "As of" date 12/31/1986 must be accompanied by 06 – record.	Civilian Only FERCCA 1 <sup>st</sup> Conversion  Submit via TSP Web Submission Process
RY3	06	TSP-SCD on 06-record accompanying first conversion deposit must be earlier than 1/1/87.	Civilian Only
RZ2	90, 94	Roth contributions in account are less than Roth amount to be redesignated.	
RZ3	91, 95	Tax-deferred contributions in account are less than tax-deferred amount to be redesignated.	
RZ4	92, 98	Roth catch-up contributions in account are less than Roth catch-up contributions to be redesignated.	
RZ5	93, 99	Tax-deferred catch-up contributions in account are less than tax-deferred catch-up contributions to be redesignated.	
RZ6	96	Roth CZTE contributions in account are less than Roth CZTE contributions to be redesignated.	
RZ7	97	Tax-exempt contributions in account are less than tax-exempt contributions to be redesignated.	

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

Error Code	Record Type	Message	Notes
RZ9	72, 73	No Roth contributions have been received; therefore, no miscellaneous earnings adjustments can be made.	
W10	06	Submission contained two Records for same Social Security number and both have been processed; the last processed is the resulting account data. <u>Check to see that this account data is correct.</u>	
W11	All Detail Records, except 06-Record	Date of birth (DOB) for SSN is not equal to DOB on data base.	
W18	06	Last name of participant begins with a non-alpha character.	
W29	06	Payroll office number on record is not equal to payroll office number on Header record. Payroll office number on record has been changed to payroll office number on Header record.	
W35	06	Employment code date not required for participant with employment code of blank or "N". The employment code date has been changed to 00/00/0000. If employment code is not "N" or blank, submit a new 06 - Record with correct employment code and employment code date.	
W49	All Payment Records	Department and/or agency code is missing or invalid or not equal to such code on Detail record.	
W53	16, 46	Agency contributions submitted for CSRS participant.	Civilian Only Retirement Code Mismatch; Agency \$ Coming In
W67	TRLR, TSP-2, U-2, 2-G, U-2-G	Employee total from contribution details do not equal total on trailer.	Update Submission Information
W69	TRLR, TSP-2, 2-G	Agency Automatic (1%) total from contribution details do not equal total on trailer.	Update Submission Information
W70	TRLR, TSP-2, U-2, 2-G, U-2-G	Agency Matching total from contribution details do not equal total on trailer.	Update Submission Information
W71	TRLR, TSP-2, U-2, 2-G, U-2-G	Employee total from adjustment details do not equal total on trailer.	Update Submission Information

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
W73	TRLR, TSP-2, 2-G	Agency Automatic (1%) total from adjustment details does not equal total on trailer.	Update Submission Information
W74	TRLR, TSP-2, U-2, 2-G, U-2-G	Agency Matching total from adjustment details does not equal total on trailer.	Update Submission Information
W75	TRLR, TSP-2, U-2, 2-G, U-2-G	Count of employee data records submitted does not equal count on trailer.	Update Submission Information
W76	TRLR, TSP-2, U-2, 2-G, U-2-G	Count on current/late payment records submitted does not equal count on trailer.	Update Submission Information
W77	TRLR, TSP-2, U-2, 2-G, U-2-G	Count on negative adjustment records submitted does not equal count on trailer.	Update Submission Information
W78	TRLR, TSP-2, U-2, 2-G, U-2-G	Current/late payment record dollars on trailer not equal to dollars on JV.	Update Submission Information
W79	TRLR, TSP-2, U-2, 2-G, U-2-G	Negative adjustment record dollars on trailer not equal to dollars on JV.	Update Submission Information
W80	TRLR, TSP-2, U-2, 2-G, U-2-G	Count of employee data records on trailer does not equal count on JV.	Update Submission Information
W81	TRLR, TSP-2, U-2, 2-G, U-2-G	Count of current/late payment records on trailer not equal to count on JV.	Update Submission Information
W82	TRLR, TSP-2, U-2, 2-G, U-2-G	Count on negative adjustment records on trailer not equal to count on JV.	Update Submission Information
W83	TRLR, TSP-2, U-2, 2-G, U-2-G	Roth total from contribution details does not equal total on trailer.	Update Submission Information
W84	TRLR, TSP-2, U-2, 2-G, U-2-G	Roth total from adjustment details does not equal total on trailer.	Update Submission Information
W85	TRLR, TSP-2, U-2, 2-G, U-2-G	Count of Roth current/late payment records submitted does not equal count on trailer.	Update Submission Information

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
W86	TRLR, TSP-2, U-2, 2-G, U-2-G	Count of Roth negative adjustment records submitted does not equal count on trailer.	Update Submission Information
W88	TRLR, TSP-2, U-2, 2-G, U-2-G	Roth current/late payment record dollars on trailer not equal to dollars on JV.	Update Submission Information
W89	TRLR, TSP-2, U-2, 2-G, U-2-G	Roth negative adjustment record dollars on trailer not equal to dollars on JV.	Update Submission Information
W90	TRLR, TSP-2, U-2, 2-G, U-2-G	Count of Roth current/late payment records on trailer does not equal count on JV.	Update Submission Information
W91	TRLR, TSP-2, U-2, 2-G, U-2-G	Count of Roth negative adjustment records on trailer does not equal count on JV.	Update Submission Information
W87	16, 17, 18	Agency Matching Contributions should not exceed employee contributions.  [Condition: "As of" date on the record must be blank or equal to or later than current pay date on Header record]	Possibly During Error Corrections
W9J	16, 46,  12, 42	Contribution posted caused participant to exceed the IRS elective deferral limit	
W9K	16, 46,  12, 42	Contribution posted caused participant to exceed limit imposed by section 415(c) of the Internal Revenue Code	
W9N	06	Retirement code changed from CSRS to FERS.	Civilian Only Switching Retirement Codes
W9P	06	Retirement code changed from FERS to CSRS.	Civilian Only Switching Retirement Codes
W9V	06	Employment code has been overlaid with a blank. If the participant is separated, submit a new 06 - Record with correct employment code.	
W9W	06	Date of birth is not at least 16 years before posting date.  [This edit should catch DOB greater than posting date also.]	

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

Error Code	Record Type	Message	Notes
W9Y	06	TSP vesting code is invalid. The invalid TSP vesting code has been changed to 0.  [Condition: retirement code is not equal to FERS]	Civilian Only CSRS Employees Do Not Have Vesting Codes; No Agency 1%
W9Z	06	TSP-SCD submitted for FERS participant is earlier than 1/1/84. A value of 1/1/84 has been posted to the account.  [Condition: TSP-SCD submitted is valid, but earlier than 1/1/84 and there is no TSP-SCD on the data base.]	Civilian Only
WA4	06	Retirement code changed to FICA only. Remove agency contributions or they will be forfeited.	Civilian Only Changed Retirement Code from FERS to FICA
WA5	06	Retirement code changed to FICA only. Submit another 06 - Record containing employment code and employment code date to reflect separation of employee who is not eligible to participate in the TSP.	Civilian Only Need "I" Status Code and Separation Date Submit via TSP Web Submission Process
WA7	16, 17, 18, 86, 87,  12, 13, 14, 80, 82, 83	Employee and/or Agency Matching Contributions submitted for a participant whose status code indicates termination of contributions.  [Conditions: "As of" date on payment record must be blank, or equal to, or greater than current pay date on Header record; the pay date ("as of") date on the payment record or the current pay date on the Header record does not fall in the participant's non-contribution period, and the participant's status code equals T. If the pay date for the contribution falls within the non-contribution period, the contributions will be rejected and error code RN5 or PN1 will be generated.]	Employee Has Stopped Contributions or Received Financial Hardship in Service Withdrawal
WA8	06	Employee has an existing account; does not appear to be rehired; "A" status code may not be correct.	Confirm with Personnel that Participant does not have an existing TSP election on file.
WC3	86, 88,  82, 84	Contribution posted caused participant to exceed catch-up limit. Submit 29 - Record to remove excess catch-up contributions.  (Senate payroll processing prior year error code.)	For Senate Only
WL1	TRLR, TSP-2-L	Loan payment total from Detail Records does not equal total on Trailer.	Loans
WL2	TRLR, TSP-2-L	Count of loan payment Records submitted does not equal count on Trailer.	Loans

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
WL3	TRLR, TSP-2-L	Count of loan payment Records on Trailer does not equal count on Journal Voucher.	Loans
WL8	L6	Loan payment submitted for participant with employment code reflecting the participant's separation from service. Submit an Employee Data Record to correct the employment code if the participant is not separated.  [Condition: Loan payment is submitted 1 to 45 days after receipt of EDR with employment code of S, B or D]	Loans
WN3	06	Previous/erroneous date of birth (DOB) should be blank because DOB has already been corrected.	
WN4	16	FERS participant must receive Agency Automatic (1%) Contributions.  [Conditions: "As of" date on record must be blank or equal to or later than current pay date on Header record; record contains contributions from employee or agency matching source (but not Agency Automatic (1%) Contributions); the participant's status code is A, E, Y, T (or N).]	Civilian Only Error Correction; Agency 1% Missing
WN5	06	TSP-SCD submitted for FERS participant is earlier than 1/1/84. Consequently, the TSP-SCD submitted was not used to change the TSP-SCD on the data base. If the TSP-SCD on the data base is not correct, submit a new 06 - Record with a date no earlier than 1/1/84 to correct the value on the data base.	Civilian Only
WN6	16, 17, 18, 86, 87,  12, 13, 14, 80, 82, 83	Department/agency that submitted current contribution is not the current department/agency in the TSP system.  [Condition: "As of" date on record must be blank or equal to or later than current pay date on Header record.]	
WP1	16	FERS participant must receive Agency Matching Contributions.  [Conditions: "As of" date on record must be blank or equal to or later than current pay date on Header record; record contains employee contributions (but not Agency Matching Contributions); pay date is not within participant's non-contribution period; participant's status code is A or Y.]	Civilian Only Matching Contributions Missing
WR2	Trailer Record	Total dollar amount from recharacterization 67-record details does not equal total on trailer.	Uniformed Services Only
WR3	Trailer Record	Count of recharacterization 67-records submitted does not equal count on trailer.	Uniformed Services Only

**Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

<b>Error Code</b>	<b>Record Type</b>	<b>Message</b>	<b>Notes</b>
WR4	Trailer Record	Total dollar amount from recharacterization 68-record details does not equal total on trailer.	Uniformed Services Only
WR5	Trailer Record	Count of recharacterization 68-records submitted does not equal count on trailer.	Uniformed Services Only
WR6	Trailer Record	Recharacterization 67-record dollars on trailer not equal to dollars on JV.	Uniformed Services Only
WR7	Trailer Record	Recharacterization 68-record dollars on trailer not equal to dollars on JV.	Uniformed Services Only
WR8	Trailer Record	Count of recharacterization 67-records on trailer does not equal count on JV.	Uniformed Services Only
WR9	Trailer Record	Count of recharacterization 68-records on trailer does not equal count on JV.	Uniformed Services Only
WT1	Trailer Record	Total dollar amount from recharacterization 64-record details does not equal total on trailer.	Uniformed Services Only
WT2	Trailer Record	Count of recharacterization 64-records submitted does not equal count on trailer.	Uniformed Services Only
WT3	Trailer Record	Total dollar amount from recharacterization 65-record details does not equal total on trailer.	Uniformed Services Only
WT4	Trailer Record	Count of recharacterization 65-records submitted does not equal count on trailer.	Uniformed Services Only
WT5	Trailer Record	Recharacterization 64-record dollars on trailer not equal to dollars on JV.	Uniformed Services Only
WT6	Trailer Record	Recharacterization 65-record dollars on trailer not equal to dollars on JV.	Uniformed Services Only
WT7	Trailer Record	Count of recharacterization 64-records on trailer does not equal count on JV.	Uniformed Services Only
WT8	Trailer Record	Count of recharacterization 65-records on trailer does not equal count on JV.	Uniformed Services Only
WU1	Trailer Record	Total dollar amount from recharacterization 62-record details does not equal total on trailer.	Uniformed Services Only
WU2	Trailer Record	Count of recharacterization 62-records submitted does not equal count on trailer.	Uniformed Services Only
WU3	Trailer Record	Total dollar amount from recharacterization 63-record details does not equal total on trailer.	Uniformed Services Only
WU4	Trailer Record	Count of recharacterization 63-records submitted does not equal count on trailer.	Uniformed Services Only



### Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)

Error Code	Record Type	Message	Notes
WU5	Trailer Record	Recharacterization 62-record dollars on trailer not equal to dollars on JV.	Uniformed Services Only
WU6	Trailer Record	Recharacterization 63-record dollars on trailer not equal to dollars on JV.	Uniformed Services Only
WU7	Trailer Record	Count of recharacterization 62-records on trailer does not equal count on JV.	Uniformed Services Only
WU8	Trailer Record	Count of recharacterization 63-records on trailer does not equal count on JV.	Uniformed Services Only
WV1	Trailer Record	Total dollar amount from redesignation XX-record details does not equal total on trailer.	
WV2	Trailer Record	Count of redesignation XX-records submitted does not equal count on trailer.	
WV3	Trailer Record	Redesignation XX-record dollars on trailer not equal to dollars on JV.	
WV4	Trailer Record	Count of redesignation XX-records on trailer does not equal count on JV.	

### LEGEND

\*\*\* indicates variable message for error report.

- W = Warning. The record was processed, but there appears to be an inconsistency or possible error.
- P = Partial. Only part of the record was processed. Action must be taken to resolve the possible error or inconsistency for the remaining portion.
- R = Rejected. The entire record was rejected. Action must be taken to resolve the error.

## RECORDS

06 = Employee Data Record (Civilian and Uniformed Services)

### **CIVILIAN**

#### Detail Records

##### Regular Records

- 16 = Current Payment Record
- 26 = Negative Adjustment Record
- 29 = Catch-Up Contribution Negative Adjustment Record
- 46 = Late Payment Record
- 71 = FERCCA Payment Record
- 72 = Miscellaneous Earnings Record (DSUB Only)
- 86 = Catch-Up Contribution Record
- 88 = Catch-Up Contribution Late Payment Record
- L6 = Loan Payment Record

##### Roth Records

- 12 = Roth Current Payment Record
- 22 = Roth Negative Adjustment Record
- 25 = Roth Catch-Up Contribution Negative Adjustment Record
- 42 = Roth Late Payment Record
- 73 = Roth Miscellaneous Earnings Record (DSUB Only)
- 82 = Roth Catch-Up Contribution Current Payment Record
- 84 = Roth Catch-Up Contribution Late Payment Record
- 90 = Redesignation Record Roth to Tax-deferred
- 91 = Redesignation Record Tax-deferred to Roth
- 92 = Redesignation Record Roth Catch-Up to Tax-deferred Catch-Up
- 93 = Redesignation Record Tax-Deferred Catch-Up to Roth Catch-Up

#### Header and Trailer Record Types

- Employee Data, Payment, and Negative Adjustment
- Loan
- Redesignation

#### Journal Vouchers

- TSP-2 = Certification of Transfer of Funds and Journal Voucher
- TSP-2-G = Certification of Transfer of Funds and Journal Voucher for Contribution Requiring G Fund Breakage
- TSP-2-L = Certification of Transfer of Funds and Journal Voucher for Loan Payments
- TSP-2-F = Certification of Transfer of Funds and Journal Voucher for Earnings Adjustments (DSUB Only)
- TSP-2-D = Certification of Redesignation of Records and Journal Voucher

## UNIFORMED SERVICES

### Detail Records

#### Regular Records

- 17 = Current Payment Record (Tax-Deferred)
- 18 = Current Payment Record (Tax-Exempt)
- 27 = Negative Adjustment Record (Tax-Deferred)
- 28 = Negative Adjustment Record (Tax-Exempt)
- 30 = Catch-Up Contribution Negative Adjustment Record (Tax-Deferred)
- 47 = Late Payment Record (Tax-Deferred)
- 48 = Late Payment Record (Tax-Exempt)
- 67 = Recharacterization Record (Tax-Exempt to Tax-Deferred)
- 68 = Recharacterization Record (Tax-Deferred to Tax-Exempt)
- 87 = Catch-Up Contribution Current Payment Record (Tax-Deferred)
- 89 = Catch-Up Contribution Late Payment Record (Tax-Deferred)

#### Roth and Roth CZTE Records

- 13 = Roth Current Payment Record
- 14 = Roth CZTE Current Payment Record
- 23 = Roth Negative Adjustment Record
- 24 = Roth CZTE Negative Adjustment Record
- 33 = Roth Catch-Up Contribution Negative Adjustment Record
- 34 = Roth CZTE Catch-Up Contribution Negative Adjustment Record
- 43 = Roth Late Payment Record
- 44 = Roth CZTE Late Payment Record
- 64 = Recharacterization Record (Roth CZTE to Roth)
- 65 = Recharacterization Record (Roth to Roth CZTE)
- 62 = Recharacterization Record (Roth CZTE Catch-Up to Roth Catch-Up)
- 63 = Recharacterization Record (Roth Catch-Up to Roth CZTE Catch-Up)
- 73 = Roth Miscellaneous Earnings Record (DSUB Only)
- 83 = Roth Catch-Up Contribution Current Payment Record
- 85 = Roth Catch-Up Contribution Late Payment Record
- 80 = Roth CZTE Catch-Up Contribution Current Payment Record
- 81 = Roth CZTE Catch-Up Contribution Late Payment Record
- 94 = Redesignation Record (Roth to Tax-Deferred)
- 95 = Redesignation Record (Tax-Deferred to Roth)
- 96 = Redesignation Record (Roth CZTE to Tax-Exempt)
- 97 = Redesignation Record (Tax-exempt to Roth CZTE)
- 98 = Redesignation Record (Roth Catch-Up to Tax-deferred Catch-Up)
- 99 = Redesignation Record (Tax-deferred Catch-Up to Roth Catch-Up)

### Header and Trailer Record Types

- Employee Data, Payment, and Negative Adjustment
- Loan
- Recharacterization
- Redesignation

## **Error Codes and Messages Keyed to Record Types (Civilian/Uniformed Services)**

### Journal Vouchers

- TSP-U-2 = Certification of Transfer of Funds and Journal Voucher
- TSP-U-2-G = Certification of Transfer of Funds and Journal Voucher for Contribution Requiring G Fund Breakage
- TSP-U-2-L = Certification of Transfer of Funds and Journal Voucher for Loan Payments
- TSP-U-2-F = Certification of Transfer of Funds and Journal Voucher for Earnings Adjustments (DSUB Only)
- TSP-U-2-D = Certification of Redesignation of Records and Journal Voucher
- TSP-U-2-R = Certification of Recharacterization of Records and Journal Voucher