

**Portability Move - Civil Service to Nonappropriated Fund (NAF)
Checklist for Processing NAF Employee Elections to Retain CSRS or FERS**

This checklist is for appointing NAF HRO use in processing a NAF employee’s election to retain Civil Service Retirement System (CSRS) or Federal Employees’ Retirement Service (FERS) following a qualifying move from an Appropriated Fund (APF) Civil Service position to a NAF position.

Complete the portability eligibility in-processing checklist for NAF HROs before completing this checklist. The in-processing checklist helps determine eligibility for the retirement coverage election. Section 7 of that checklist contains instructions on providing the election.

When the eligible NAF employee chooses Option 1 on the election form, RI 38-144, to retain CSRS/FERS, this checklist is used to process the election and continue the employee’s CSRS/FERS/TSP coverage.

Employee Name:	Last 4 SSN:
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1. CONFIRM THAT FORM RI 38-144 IS COMPLETE

<input type="checkbox"/> Confirm that appointing NAF HRO completely filled out Part 1. <ul style="list-style-type: none"> • Every block in Part 1 should be filled with appropriate information. • The date of the move should be the date of appointment to the NAF retirement-covered position. • The signature should be that of the appointing NAF Human Resources official authorized to confirm the employee’s eligibility for the election.
<input type="checkbox"/> Confirm that employee signed and dated the acknowledgement in Part 2.
<input type="checkbox"/> Confirm that employee signed and dated the Option 1 election under Part 3.
<input type="checkbox"/> Confirm that the date of receipt of the employee’s election is marked on the form.
<input type="checkbox"/> Give a copy of the signed and dated form to the employee.
<input type="checkbox"/> Combine APF and NAF personnel records in an OPM Merged Record Personnel Folder (MRPF).
<input type="checkbox"/> File the form with the original Part 3 signature on the right side of the MRPF. Destroy any earlier versions of the form that contain only Part 2 information.
<input type="checkbox"/> Place the Notice of Civil Service Retirement Election flag on the right side of the OPF.

2. COMPLETE AND SUBMIT APPROPRIATE FORMS TO CONTINUE THE EMPLOYEE IN CSRS OR FERS

<input type="checkbox"/> Notate employee’s SF-50 NAF equivalent form to show that employee moved under P.L. 107-107 retirement portability provisions and elected to retain CSRS, CSRS-Offset, FERS, FERS-RAE, or FERS-FRAE. Consult with APF benefits experts if there is any question as to which FERS plan covers the employee.
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<p><input type="checkbox"/> Confirm that the correct Central Personnel Data File (CPDF) retirement code is used where required (CSRS=1; FERS=K; FERS-RAE=KR; FERS-FRAE=KF)</p>
<p><input type="checkbox"/> Confirm whether the employee is a reemployed CSRS or FERS annuitant. If an employee is receiving a CSRS or FERS annuity, an election to continue civil service retirement coverage results in the employee becoming covered by CSRS or FERS reemployed annuitant rules as a NAF employee. The NAF HRO should consult with APF CSRS/FERS experts to determine how the employee's retirement coverage and annuity will be affected, and whether there will be any effect upon the employee's civil service retiree insurance benefits. Generally, unless the employee retired under CSRS/FERS Discontinued Service Retirement or disability, the employee gets full CSRS/FERS annuity and full salary, but cannot participate in FERS (or NAF) as an employee; the employee is FICA only.</p> <p>Is the employee a reemployed annuitant eligible for FICA only?</p> <p><input type="checkbox"/> Yes. The employee is not eligible to make contributions to CSRS/FERS/TSP. Confirm FICA deduction amounts and provide information to payroll. Go to Section 4 of this checklist.</p> <p><input type="checkbox"/> No. Continue through the checklist.</p>
<p><input type="checkbox"/> Confirm the current percentages of employer and employee CSRS or FERS contributions. (Note: CSRS and FERS use a percentage of basic pay to determine contributions and deductions. Basic pay excludes some forms of pay such as bonuses, allowances, overtime, holiday, and military pay.)</p>
<p><input type="checkbox"/> Coordinate with NAF payroll to confirm proper submission of employee and employer contributions and deductions for CSRS or FERS.</p> <p><input type="checkbox"/> Use SF 2812 to report CSRS and FERS contributions to OPM. Disregard sections of the form other than "Retirement."</p> <p><input type="checkbox"/> Confirm that deductions began on date of coverage (date of qualifying move). Deductions are prorated for partial pay periods.</p>
<p><input type="checkbox"/> Confirm appropriate FICA deductions.</p>
<p><input type="checkbox"/> Prepare and maintain appropriate CSRS/FERS retirement records (SF 2806 for CSRS or SF 3100 for FERS).</p>
<p><input type="checkbox"/> Confirm that the retirement coverage election took effect on the date of the qualifying move. Make any necessary corrections to personnel and payroll records.</p>

3. **COMPLETE AND SUBMIT APPROPRIATE FORMS TO CONTINUE THE EMPLOYEE IN TSP (IF ELIGIBLE)**

<p><input type="checkbox"/> Confirm percentages and calculation method of employer and employee TSP contributions and deductions.</p>
<p><input type="checkbox"/> Coordinate with the APF component to obtain the SF75 information, TSP 19 Transfer of Information Between Agencies, and the most recent TSP-1 Thrift Savings Plan election form. (The losing agency must provide the relevant TSP information to the gaining agency, whether or not the employee is contributing to the TSP. The gaining agency should provide a copy of</p>

<p>the completed TSP-19 form to the employee and forward the original to the servicing payroll office. A copy may also be filed in the employee's Official Personnel Folder).</p>
<p><input type="checkbox"/> Process TSP enrollment, based on break in service. (Note: Employees have the option to later start, change, or stop contributions in accordance with TSP instructions).</p> <p><input type="checkbox"/> If employee's break in service is less than 31 full calendar days and the employee was previously contributing to TSP, resume employee and employer contributions at the previous contribution rates.</p> <p><input type="checkbox"/> If the employee's break in service is 31 or more full calendar days, automatically enroll the employee in TSP at 3% of basic pay.</p>
<p><input type="checkbox"/> Coordinate with NAF payroll to confirm proper submission of employee and employer contributions and deductions for TSP.</p>
<p><input type="checkbox"/> Confirm whether there are any employee TSP loan deductions that must be remitted and whether the payments can be deducted from the employee's NAF pay and submitted by the NAF employer, or if the employee must make direct payments.</p>

4. **PROVIDE SERVICING NAF HRO INFORMATION:**

<p>NAF HRO Rep Name: Title: Organization: Phone number:</p>	<p>Today's Date:</p>
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5. **FILE A COPY OF THIS COMPLETED CHECKLIST ON THE LEFT (TEMPORARY) SIDE OF THE EMPLOYEE'S MRPF**