

INTERIOR BUSINESS CENTER Denver, CO 80235

## Furlough Pay Processing - Questions and Answers

This guidance applies to activities that are funded by annual appropriations. Agencies that have alternative funding sources are not directly affected by a lapse in annual appropriations and these employees will generally continue to be governed by the normal pay, leave, and other civil service rules. If there are further questions concerning this distinction, agencies should consult with their legal counsel, while employees should consult with their human resources office.

Due to a lapse in appropriation, the Interior Business Center (IBC) provides the following information related to our pay processing during and after the furlough period. For Office of Personnel Management (OPM) guidance, visit: <u>http://www.opm.gov/policy-data-oversight/pay-leave/furlough-guidance/guidance-for-shutdown-furloughs.pdf</u>

OPM provides guidance regarding continuing benefits, Federal Employee Health Benefits (FEHB), Federal Employee's Group Life Insurance (FEGLI), Flexible Spending Accounts (FSA), Dental/Vision, Federal Long Term Care Insurance Program (FLTCIP), Thrift Savings Plan (TSP) contributions, TSP loans, leave accruals, lump sum payments, severance pay, etc. This link also has information about leave accruals, paid leave, continuation of pay for job related injuries, and restored annual leave expiration extensions.

For Furlough Time and Attendance (T&A) Procedures for activities that are not funded by annual appropriations visit: <u>https://www3.ibc.doi.gov/services/hr/payroll/payroll/payrolltopics/index.cfm</u>

#### My agency is not furloughed. Will I get paid?

Yes. For employees of agencies who are not impacted by the government shutdown, the IBC will have the required number of employees available to process payroll.

# If there is a lapse in appropriation, will my pay for the pay period be processed on time for hours worked?

Employees will receive their paycheck on the usual scheduled pay date. The IBC and the Department of the Treasury have excepted staff scheduled to process all pay schedules on the normal scheduled pay dates.

## If I am required to work as an excepted employee, will I receive my normal rate of pay?

You will be paid at your normal rate of pay; however, you might not receive a complete salary payment during the period of the furlough. If the furlough is a shutdown resulting from a lapse in appropriations, payment for the hours worked during the furlough may be delayed until Congress enacts an appropriation bill or continuing resolution which gives the government legal authority to pay you.



INTERIOR BUSINESS CENTER Denver, CO 80235

#### When will excepted employees receive payment for the hours worked?

During a furlough, agencies should keep on offline track of excepted employees hours worked. Once Congress enacts an appropriation bill, amended time and attendance reports will be requested. (Note: OPM guidance states that Presidential appointees who are not covered by the leave system in 5 U.S.C. Chapter 63 are not subject to furlough, but are also barred from receiving pay during a lapse in appropriation. The Presidential appointees will be paid after Congress passes and the President signs a new appropriation bill or continuing resolution.)

#### Will furloughed employees get paid?

Congress will determine whether furloughed employees receive pay for the furlough period. Once Congress enacts an appropriation bill or continuing resolution, amended time and attendance time sheets will be requested.

# If my pay is insufficient to permit all deductions to be made, what is the order of precedence for deductions from my salary check?

Some deductions that are based on the amount of your gross pay (or basic pay) will be reduced in size. Deductions from pay are taken in this order: 1) retirement; 2) Social Security tax; 3) Medicare tax; 4) federal income tax; 5) health insurance under FEHB;

6) basic life insurance under FEGLI; 7) state tax; 8) local tax; 9) government housing; 10) debts owed to the federal government; 11) court-ordered debts; 12) optional benefits such as Federal Dental and Vision, FLTC, FSA, TSP, TSP loans, ROTH; other voluntary deductions such as Association or Union dues, Combined Federal Campaign, allotments; 13) IRS tax levies

#### After these deductions, is it possible that my check could be zero?

Depending on the amount of basic pay received, and the obligations an individual employee may owe or have previously elected to contribute, it is possible the net resulting pay could be minimal or even zero.

#### Can I stop these deductions from coming out of my pay?

Employees can access Employee Express (EEX) and make changes to their tax exemptions and various other deductions. Most changes are effective the following pay period.

## Insurance and Pre-Tax Deductions

## During a furlough period, how do I make payments for missed TSP loan deductions?

In order to avoid a taxable distribution, employees must pay the missed payment amount directly to the TSP. The Payroll Office cannot make up missed payments from the next pay check. Mail missed payments to the TSP with a Loan Payment Coupon, which can be downloaded from the TSP web site or printed here: <u>https://www.tsp.gov/PDF/formspubs/tsp-26.html</u>

#### How will my contribution to TSP for a specific amount be impacted?

If there is insufficient funds for the TSP contributions to reach the applicable year's IRS maximum yearly contribution limit, that amount may not be reached. In order to prevent this, excluding the



INTERIOR BUSINESS CENTER Denver, CO 80235

last pay period of the year, employees may want to change their pay period contribution to a higher dollar amount. Employees wishing to allocate the maximum amount evenly over the remaining pay periods of the year should subtract the year-to-date collected from the given year's maximum IRS limit and divide by the remaining pay periods. You can make changes to TSP contributions in EEX <u>www.employeeexpress.gov</u>. For additional information, agencies and employees should refer to the TSP website or contact their agency representative.

#### Will my Thrift Catch-up Contributions be impacted?

If there is insufficient funds for the TSP catch-up contributions to reach the applicable year's IRS maximum yearly contribution limit, that amount may not be reached. In order to prevent this, excluding the last pay period of the year, employees may want to change their pay period contribution to a higher dollar amount. Employees wishing to allocate the maximum amount evenly over the remaining pay periods of the year should subtract the year-to-date collected from the given year's maximum IRS limit and divide by the remaining pay periods. You can make changes to TSP catch-up contributions in Employee Express www.employeeexpress.gov.

## How do I make up for missed, FEHB, FLTCIP, FSA, Dental/Vision deductions?

These programs have varying processes in place to catch up for missed deductions. Generally, voluntary benefit missed deductions are recovered as follows:

- Federal Employee Health Benefit coverage continues during a furlough. When employees are in a non-pay status, enrollee premium shares will accumulate and be withheld from pay upon return to work.
- FLTCIP will take an additional deduction in subsequent pay periods until the missed deduction is caught up. If FLTCIP does not receive payment for three consecutive pay periods, they begin to direct bill the enrollee. To ensure continuation of coverage, enrollees should pay directly billed premiums on a timely basis.
- FSA recalculates future deductions. The remaining allotments are recalculated over the remaining pay periods to match the participant's election amount, excluding the last pay period of the year.
- Dental/Vision collects one extra deduction. If no payment is received for two consecutive pay periods, BENEFEDS will generate a bill to enrollees for premiums. To ensure continuation of coverage, enrollees should pay directly billed premiums directly on a timely basis.

## My Health Savings Allotment (HSA) deduction was missed. How will this be made up?

Employees can re-amortize (increase) HSA allotments in EEX. For any changes made in EEX, taxes will be adjusted accordingly throughout the remainder of the year. In most cases, changes in EEX are effective the following pay period.



INTERIOR BUSINESS CENTER Denver, CO 80235

# If my compensatory time expired during the furlough and I was prevented from using it, will the expiration time be extended?

Due to a lapse in appropriations, any payments for expired compensatory time will be delayed until Congress enacts legislation and funds are available. There is no current authority to extend compensatory time beyond the expiration pay period. Once appropriations are passed any expired compensatory time would be paid for non-exempt FLSA employees. For exempt FLSA employees, payment of expired compensatory time would require supervisory approval.

# How does a furlough impact a separating employee's lump-sum payment for their unused annual leave or restored annual leave?

Payments incurred by the agency for an employee's lump-sum payment will be delayed until funds are available. Unless authorized by law, the Antideficiency Act (31 U.S.C. 1341 et seq.) does not allow authorization of any expenditure or obligation before an appropriation is available.

## Unemployment Compensation

#### Can I sign up for unemployment compensation?

Furloughed employees may become eligible for unemployment compensation. State unemployment compensation requirements differ. Some states require a one week waiting period before an individual qualifies for payments. In general, the law of the state in which an employee's last official duty station in Federal civilian service was located is State law that determines eligibility for unemployment insurance benefits. See the Department of Labor website "Unemployment Compensation for Federal Employees" at

https://workforcesecurity.doleta.gov/unemploy/unemcomp.asp.

The U.S. Department of Labor (DOL) is actively working with unemployment offices to provide technical assistance related to Unemployment Compensation for Federal Employees. State unemployment offices generally require an SF8, Unemployment Compensation for Federal Employees (UCFE) Program, Notice to Federal Employee about Unemployment Insurance, SF-50 (Notification of Personnel Action), Leave and Earnings Statement (LES), or Form W-2 (Wage and Tax Statement) as proof of federal employment.

- To access your LES, go to EEX at <u>www.employeeexpress.gov</u>.
- Employees can use their most recent SF-50 as proof of their federal employment. If employees do not have a hard copy of their SF-50, they should use Microsoft Internet Explorer to access their SF-50 at the OPM eOPF site at <a href="https://eopf.opm.gov/doi/">https://eopf.opm.gov/doi/</a>.
- State unemployment offices need the SF-8 with your agency's Federal Identification No. code listed. The list below contains the Federal Identification No. codes for each agency.

Agency Code	•	DOL UCFE Federal Identification Code
HP00	Advisory Council on Historic Preservation	507

#### DOL UCFE Federal Identification Code Table



INTERIOR BUSINESS CENTER Denver, CO 80235

Agency Code	Agency Name	DOL UCFE Federal Identification Code
AN00	African Development Foundation	301
AB00	American Battle Monuments Commission	510
AW00	Arctic Research Commission	302
CF00	Commission of Fine Arts	538
SK00	Consumer Product Safety Commission	541
SCDC	DC Courts	430
TDXX	Department of Transportation *Includes St. Lawrence Seaway Development Corp	470
EDXX	Dept of Education	480
INXX	Dept of Interior	440
EP00	Environmental Protection Agency	552
EE00	Equal Employment Opportunity Commission	554
EB00	Export and Import Bank of the US	555
DNFE	Federal Energy Regulatory Commission	373
HFHA	Federal Housing Finance Agency	380
AU00	Federal Labor Relations Authority	577
RF00	Federal Retirement Thrift Investment Board	584
FT00	Federal Trade Commission	590
HT00	Harry S Truman Scholarship Foundation	601
AH03	Institute of Museum and Library Services *Includes National Commission Libraries/Info Science	618
IF00	Inter-American Foundation	621
GW00	International Boundary and Water Commission	622
TC00	International Trade Commission	623
BK00	James Madison Memorial Foundation	312
SM04	John F. Kennedy Center for the Performing Arts	619
MI00	Millennium Challenge Corporation	630
NNXX	National Aeronautic & Space Administration	631
NQ00	National Archives and Records Admin	633
NL00	National Labor Relations Board	645
NM00	National Mediation Board	650
NF00	National Science Foundation	655
TB00	National Transportation Safety Board	660
NU00	Nuclear Regulatory Commission	659
RE00	Office of Navajo and Hopi Indian Relocation	657
GB00	Overseas Private Investment Corporation	664
BG00	Pension Benefits Guarantee Corporation	667
GJ00	Presidio Trust	911
PD00	Public Defenders Service	584
JL00	SCJ	111
SE00	Securities & Exchange Commission	690



INTERIOR BUSINESS CENTER Denver, CO 80235

Agency Code	Agency Name	DOL UCFE Federal Identification Code
<b>SS</b> 00	Selective Service System	695
SZ00	Social Security Administration	687
TW00	Surface Transportation Board	625
HD00	U.S. Holocaust Memorial Museum	507
JL03	U.S. Tax Court	035
FJ00	U.S. Chemical Safety & Hazard Investigations Board	603
EW00	U.S. Trade and Development Agency	912

The SF-8 should list the address of Equifax Workforce Solutions; they are responsible for furnishing unemployment data to the state unemployment insurance office upon request. The state unemployment offices will submit electronically to Equifax. Employees do not need to contact Equifax directly.

The contractor responsible for unemployment compensation forms is:

 Equifax Workforce Solutions UCFE Department P.O. Box 66945
St. Louis, MO 63166-6945

Federal employees who submit a claim for unemployment benefits and receive funds resulting from that claim need to understand that when Congress approves agency current year funding, unemployment benefits will cease. In addition, if Congress approves legislation that allows for retroactive pay for federal employees who were on furlough, depending upon the laws of the state, the federal employee may be responsible for reimbursing the state for any unemployment compensation they received. Reimbursement to each state is the responsibility of each federal employee; each employee should follow guidance from the state on their reimbursement responsibilities.

Agencies will receive a bill from the DOL for their share of federal employee's unemployment benefit claims paid to employees. We understand DOL bills to an agency will be received quarterly. These bills from DOL could be substantial dollar amounts.

## Employment and Salary Verifications

## How do I receive employment and salary verifications for loans?

The IBC uses Equifax Corporation, TheWorkNumber, to provide automated employment and income information for all employees. Employees have several options to provide the information instantly to verifiers, i.e., mortgage companies, financial institution lenders, insurance companies, etc. Access the WorkNumber at <u>www.theworknumber.com</u> or call (800) 367-5690 (if hearing impaired, call [800] 424-0253 for TTY)

For proof of employment or income, give the authorized verifier the following information:

• The Department/Agency Employer Code: XXXXX (see chart below)



INTERIOR BUSINESS CENTER Denver, CO 80235

• Your Social Security Number

## What if I am asked to provide a Salary Key?

Employees may be asked to provide a Salary Key as your consent to release and verify your income information. A Salary Key is a unique six-digit number that allows one-time access to your income data. In most cases, a Salary Key will not be needed and you will have granted consent when signing an application. If asked to provide a Salary Key, you will find instructions at http://www.theworknumber.com/employees/ or by calling (800) 367-2884 (800-424-0253 for TTY if hearing impaired)

- Enter the Department/Agency Employer Code: XXXXX (see chart below)
- Enter your Social Security Number
- Enter your PIN # (Year of birth and last 4 digits of SSN)
- Follow the instructions to create a salary key
- Provide the salary key to the person seeking your proof of income, and direct them to www.theworknumber.com to complete the verification process

Dept/Bur	Agency Name	<b>Company Code</b>
HP00	Advisory Council on Historic Preservation	Not Participating
AN00	African Development Foundation	Not Participating
AB00	American Battle Monuments Commission	11402
AW00	Arctic Research Commission	10925
XX	Casual Hire Office – DOI	11761
XX	Casual Hire Office – USFS	11761
FJ00	Chemical Safety and Hazard Investigation Board	11061
CF00	Commission of Fine Arts	10737
SK00	Consumer Product Safety Commission	11355
ED00	Department of Education	10725
SCDC	DC Courts	10513
INXX	Department of Interior	10737
TDXX	Department of Transportation	11433
EP00	Environmental Protection Agency	13419
EE00	Equal Employment Opportunity Commission	10871
EB00	Export and Import Bank of the US	10512
DNFE	Federal Energy Regulatory Commission	11727
HFHA	Federal Housing Finance Agency	10345
AU00	Federal Labor Relations Authority	14859
RF00	Federal Thrift Investment Board	12402
FT00	Federal Trade Commission	10726
HT00	Harry S. Truman Scholarship Foundation	10735
AH03	Institute of Museum and Library Services	13162
IF00	Inter-American Foundation	10728
GW00	International Boundary and Water Commission	15151
TC00	International Trade Commission	12280
BK00	James Madison Mem. Fellowship Foundation	10736
SM04	John F. Kennedy Center for the Performing Arts	10944
MI00	Millennium Challenge Corp.	11547

#### **Company Codes for the Work Number**



INTERIOR BUSINESS CENTER Denver, CO 80235

Dept/Bur	Agency Name	Company Code
NN00	National Aeronautics and Space Admin.	11338
NQ00	National Archives and Records Admin	10940
NL00	National Labor Relations Board	10991
NM00	National Mediation Board	10939
NF00	National Science Foundation	11099
TB00	National Transportation Safety Board	11107
NU00	Nuclear Regulatory Commission	11410
RE00	Office Navajo and Hopi Indian Relocation	Not Participating
GB00	Overseas Private Investment Corp	10729
BG00	Pension Benefit Guaranty Corporation	10730
PD00	Public Defenders Service for DC	12666
JL00	SCJ	15564
SE00	Securities and Exchange Commission	10732
SS00	Selective Service System	10733
SZ00	Social Security Administration	10734
GJ00	The Presidio Trust	10731
EW00	Trade and Development Agency	10990
JL03	United States Tax Court	13932
HD00	US Holocaust Memorial Museum	10727
UT00	Utah Reclamation Mitigation & Conserv. Comm.	Not Participating