



MEMORANDUM

DATE: February 11, 2019

SUBJECT: Leave and Earnings Statement (LES) Questions & Answers – An Update

TO: FPPS User Group (UG) Representatives

FROM: Julie Bednar, Acting Chief
Systems Migration and Services Division

On February 5, 2019, the IBC sent to the FPPS User Group (UG) a memorandum titled, “Explanation of Leave and Earnings Statement Related to Back Pay” which explained how back pay corrections are reflected in the Employee Express LES for Pay Period (PP) 03 (January 20, 2019 – February 2, 2019). Since February 5th several additional questions have been asked by clients. Please see the attached questions and answers document and additional LES sample to address the most common additional questions that have come in to date.

Although not technical FPPS or time & attendance system questions, the information in the attachment may be useful as employees have questions about back pay payments. Feel free to use the content of the attachment to share information with your agency’s employees and in compliance with your internal agency communication protocols.

FPPS UG Representatives should feel free to contact their servicing Payroll Supervisors or the contacts below with any questions:

- Linda Rihel at 303-969-7739 or linda_y_rihel@ibc.doi.gov
- Lisa Puente at 303-969-7739 or lisa_puente@ibc.doi.gov
- Christine Zertuche-Rocha at 303-969-7450 or christine_l_zertuche@ibc.doi.gov

Employee questions should be directed to the Customer Support Center (CSC) at 888-367-1622 Option 3 or via email at Payroll_Helpdesk@ios.doi.gov.

Attachment

**Additional Questions and Answers (Q & As) regarding
Employee Express Leave and Earnings Statement (LES) for Pay Period (PP) 03**

Note that the Employee Express (EEX) LES is formatted differently than the paper LES that is mailed to employees. You can access your Employee Express LES at:

<https://www.employeeexpress.gov/>

1. I noticed on my EEX LES has an entry called “Gov Shutdn Retro Pay”. And my year to date Gross Pay is less than my Current pay period pay. Shouldn’t my cumulative year to date pay be more than what I earned in one pay period?

Answer: The differences between the year to date gross pay and the current pay period pay result from the way that the interim off-cycle back pay payments are recalculated. The interim off-cycle back pay payments are reflected on the LESs in both the “Earnings” section and in the “Deductions” section. In the recalculation process, the payroll system is reconciling the differences between what was paid in the off-cycle payments compared to what you normally would have been paid. Please see attached LES sample for an example of how this recalculation is reflected.

2. Will union dues be deducted for PP 01 and PP 02?

Answer: The union dues that should have been deducted in PP 01 (December 23, 2018 – January 5, 2019) will be deducted from the paycheck for PP 04 (February 3 – February 16, 2019; official pay day February 26, 2019). The union dues that should have been deducted for PP 02 (January 6 – January 19, 2019) will be deducted from the paycheck for PP 05 (February 17 – March 2, 2019; official pay day March 12, 2019).

The union dues deducted from PP 27 of 2018 which was the pay period immediately preceding the government shutdown will be used as the deduction for PP 01 and 02. In addition, each union has different methods for assessing dues – some union dues are based on a percentage of pay, some dues are a flat rate, etc. As a result of these variables, the dues amounts for PP 01 and PP 02 may be slightly different from current pay periods’ union dues allotment.

3. When I compare my LES for PP 27 of 2018 to my LES for PP 03 of 2019, there are lots of differences. Why are there so many differences in deductions?

Answer: The furlough happened during the time that we normally see annual tax rate changes across the board, as well as new rates for health benefits premiums and coverage for dental and vision care. The differences in your net pay between December 2018 to current date are most likely attributed to such changes.

4. If I retired during the furlough and my retirement personnel action was delayed, will my lump sum payment for accrued annual leave be delayed as well? And does the timing of my lump sum payment affect when I will receive my first annuity check?

Answer: If your retirement personnel action was not completed timely according to your retirement date, your lump sum payment will be delayed. The timing of delay depends on the date of when your personnel action was completed. Normally, lump sum payments are paid two pay periods after the effective date of a separation personnel action; and if your retirement personnel action was delayed by one or two pay periods, it will take that much longer for your

lump sum payment to be paid. Your lump sum payment is processed by the Interior Business Center. Your retirement annuity payments are processed by the Office of Personnel Management. IBC's payment of your lump sum annual leave does not have any bearing on OPM's retirement processes.

5. If I worked overtime during the furlough or other premium pay hours, like night differential, and I was not paid during the furlough, when will I get paid for these extra hours/premium pay?

Answer: Your timekeeper should submit an amended time card in your time and attendance system to reflect these extra hours or premium pay hours. If the amended timecard was submitted in time to be processed with PP 03, you should see this pay recalculated in the LES for official pay day on February 12, 2019. If the amended timecard was not submitted yet, please work with your timekeeper to submit that correction as soon as possible, and the recalculations will be captured in a future pay period.

6. My Thrift Savings Plan (TSP) Loan was not deducted for PP 01 and PP 02. What happened and what do I need to do to get caught up on my payments?

Answer: TPS loans are not recalculated in the payroll system. You will have to address the missed payments directly with TSP. Instructions are found on their website at: <https://www.tsp.gov/representative/Content/announcements.html>

7. It looks like the recalculation of my TSP contributions was not accurate for PP 03. What do I do?

Answer: IBC has found an issue with how the off-cycle payments are interacting with TSP deductions in the recalculation process for PP 03. This issue has prevented some employees, typically high contributors, from not having their deductions withheld for PP 01 and PP 02. IBC is working to identify all the employees affected by this issue. Those employees will receive a letter from IBC explaining their options for making up those missed contributions. Employees will receive any lost earnings on those contributions once the employees make up the contributions. IBC is working as quickly as possible to issue these letters to employees. However, if you are retiring in the near future and would like to make up these missed contributions, please contact IBC's Customer Support Center to make up the contributions before your retirement effective date.

8. I belong to a professional management association and usually my association dues are deducted from my paycheck. I see that the dues for PP 03 were deducted from my paycheck this week, but what happened to my dues for PP 01 and PP 02?

Answer: Management association dues are not deducted in the recalculation process. You should contact your management association regarding this matter.

9. I'm following a group on my social media account, and the information that this group is sharing is different than what I'm getting from IBC or my HR Office. Where do I go for the most accurate information?

Answer: Technically accurate and thorough information can be obtained from your servicing Human Resource Office and from IBC. The back pay and recomputation processes are complicated by a variety of factors including different federal pay laws and regulations as well as

agency policies. You should contact your servicing Human Resources Office or of the IBC's Customer Support Center if you have questions. The IBC's Customer Support Center can be reached at 888-367-1622 Option 3 or via email at Payroll_Helpdesk@ios.doi.gov.

EMPLOYEE EXPRESS LEAVE AND EARNINGS STATEMENT

Department of the Interior						For Pay Period Ending 02/02/2019		Net Pay \$2,306.00			
EARNINGS AND LEAVE STATEMENT						Pay Period # 03		Pay Date 02/12/2019			
Name John P. Doe			Pay Plan/ Grade /Step GS 05 xx			Annual Salary \$ 26,088.00		Hourly Rate \$12.50			
Home Address 123 Main Street Town, CO 12345						Pay Check Mailing Address					
Basic Information											
Service Comp Date 09/04/2016			Agency OS			CAN # 000001					
Cumulative Retirement Agency \$ xxxxx.xx			Dept ID IN			Duty Station CO					
FLSA Class NON-EXEMPT			Organization Code 60266431			Pay Begin Date 09/04/2016					
Financial Institution ACADEMY BANK			TSP Tax Deferred Amt/% X%			TSP/Roth Amt/% X%					
Your Pay Consists of			Current		YTD	Tax Information Marital Exemptions		Additional Withholding	Current Wages	YTD Wages	
Gross Pay			3,500.00		3,000.00	Status					
Total Deductions			1,194.00		xxxx.xx	Federal	S	0	0.00	xxxx.xx	xxxx.xx
Net Pay			2,306.00			State-CO	S	0	0.00	xxxx.xx	
EARNINGS											
TYPE		RATE	ADJUSTED	ADJ HOURS		HOURS CURRENT		YTD			
Regular		12.50	1,000.00			80:00					
Advance Pay			500.00								
Gov Shutdn Retro Pay			2,000.00	160:00							
DEDUCTIONS											
TYPE		MISC	ADJUSTED	CURRENT	YTD	TYPE		MISC	ADJUSTED	CURRENT	YTD
Federal Taxes			44.00	100.00	xxxx.xx	State Tax 1 / CO			25.00	20.00	xxxx.xx
Health Benefits – Pretax		9E2		33.00	xxxx.xx	Dental/Vision					
Thrift Savings Plan (TSP)				150.00	xxxx.xx	Health Benefits Pre-					
Thrift Savings Plan Loan				75.00	xxxx.xx	Tax/Post-Tax Debt				33.00	xxxx.xx
OASDI Tax		6.2	60.00	45.00	xxxx.xx	FERS Retirement		.8	28.00	14.00	xxxx.xx
FEGLI – Regular			12.00	7.00	xxxx.xx	Medicare Tax		1.45	15.00	8.00	xxxx.xx
Advance Pay - Deduction			500.00			Savings Allotment				15.00	xxxx.xx
						Charity Contribution				10.00	xxxx.xx

Box 1 – Current Gross Pay = \$3,500.00

Box 2 – Current Net Pay = \$2,306.00

Box 3 – Earnings: Advance Pay (Off-Cycle Payment) = \$500.00

Box 4 – Earnings: Gov Shutdn Retro Pay (retroactive back pay) = \$2,000.00

Box 5 – Deductions: Advance Pay-Deduction (Off-Cycle Payment reconciliation) = \$500.00

Box 6 – Total Deductions = \$1,194.00 (reflects all reconciled deductions for PP 01, PP 02 and PP 03)

If you subtract the Total Deductions (Box 6) of \$1,194.00 from the Current Gross Pay of \$3,500.00 (Box 1), the Current Net Pay (Box 2) will reflect your accurate reconciled pay for PP 01 and PP 02, and includes your regular pay for PP 03.

* Note – Deductions figures (e.g., taxes, benefits, etc.) reflected in this sample LES do not reflect mathematically accurate data for back pay recalculation purposes.