

Wrong coverage is:	And retirement deductions were	And you are corrected to	Then
(1) CSRS .....	Taken .....	CSRS Offset or FERS.	<ul style="list-style-type: none"> <li>The erroneous CSRS deductions are used to pay the retroactive CSRS Offset or FERS deductions and Social Security taxes.</li> <li>Retirement deductions will continue to be withheld from salary.</li> <li>Social Security taxes must be withheld from salary.</li> </ul>
(2) CSRS .....	Not taken .....	CSRS Offset ..	<ul style="list-style-type: none"> <li>Retroactive Social Security taxes are treated as an overpayment of salary.</li> <li>You may elect to have retirement deductions withheld from future salary.</li> <li>Social Security taxes must be withheld from salary.</li> <li>You may pay a deposit to OPM for past retirement deductions.</li> </ul>
(3) CSRS .....	Not taken .....	FERS .....	<ul style="list-style-type: none"> <li>Retroactive Social Security taxes are treated as an overpayment of salary.</li> <li>Retirement deductions and Social Security taxes must be withheld from salary.</li> <li>Your retirement deductions for past service under FERS are treated as an overpayment of salary.</li> </ul>
(4) CSRS Offset .....	Taken .....	CSRS or FERS.	<ul style="list-style-type: none"> <li>The erroneous CSRS Offset deductions are used to pay retroactive CSRS or FERS retirement deductions.</li> <li>Retirement deductions will continue to be withheld from salary.</li> <li>Social Security taxes must be withheld from salary if correct coverage is FERS.</li> <li>Employer must pay any additional amount of retirement deductions.</li> </ul>
(5) CSRS Offset .....	Not taken .....	CSRS .....	<ul style="list-style-type: none"> <li>You may elect to have retirement deductions withheld from future salary.</li> <li>You may pay a deposit to OPM for past retirement deductions.</li> </ul>
(6) CSRS Offset .....	Not taken .....	FERS .....	<ul style="list-style-type: none"> <li>Your retirement deductions for past service under FERS will be treated as an overpayment of salary.</li> </ul>
(7) FERS .....	Taken .....	CSRS or CSRS Offset.	<ul style="list-style-type: none"> <li>You are considered to have elected retirement deductions as a reemployed annuitant under the corrected coverage.</li> <li>Employer must pay any additional retirement deductions due for past service.</li> </ul>

EMPLOYER RETIREMENT CONTRIBUTIONS

**§ 839.811 Does my employer owe more money if I had a qualifying retirement coverage error and the employer retirement contributions for my new retirement plan are more than what was already paid?**

Yes, your employer must pay any additional retirement contributions to the Fund.

**§ 839.812 Will my employer get a refund if I had a qualifying retirement coverage error and the employer retirement contributions for my new retirement plan are less than what was already paid?**

No, if you were erroneously in CSRS, CSRS Offset, or Social Security-Only, then a correction of a retirement coverage error will not reduce the employer retirement contribution owed. Also, the FERCCA states that an employer may not remove from the Fund

FERS employer contributions when correcting a qualifying retirement coverage error under this part.

RECORDS CORRECTION

**§ 839.821 Who is responsible for correcting my records?**

(a) Your current employer will correct your records in accordance with OPM instructions. Your employer must not delay correcting your records.

(b) For former employees and retirees, the last employer will correct the records. For survivors, the employee's last employer will correct the records. If an employer no longer exists as an organization, and there is no successor agency, then OPM will correct the records.