

You are in:	And you belong in:	Your coverage must be corrected to:
CSRS Offset	CSRS	CSRS.
CSRS	CSRS Offset	CSRS Offset.
Social Security-Only.	CSRS	CSRS.
Social Security-Only.	CSRS Offset	CSRS Offset.
Social Security-Only.	FERS	FERS.

§ 839.702 How do these rules apply to me if I don't have an election right under the FERCCA, but I did have a qualifying retirement coverage error?

After your retirement coverage is corrected to the proper plan, your retirement deductions will be adjusted in accordance with subpart H of this part and your Social Security taxes will be adjusted in accordance with subpart I of this part, if applicable. You may also file a claim for losses in accordance with subpart L of this part.

Subpart H—Adjusting Retirement Deductions and Contributions

EMPLOYEE RETIREMENT DEDUCTIONS

§ 839.801 Do I owe more money if I had a qualifying retirement coverage error and the employee retirement deductions for the new retirement plan are more than what I already paid?

(a) No, your employer is responsible for paying any additional amount to the Fund. Your employer will not bill you for any additional retirement deductions.

(b) For qualifying retirement coverage errors corrected under this part, the rules at § 831.111(b) of this chapter (pertaining to employee options when the employer fails to withhold CSRS or CSRS Offset retirement deductions) do not apply.

§ 839.802 If I was in CSRS during my qualifying retirement coverage error, paid into the Fund more than I would have paid as a CSRS Offset, Social Security-Only, or FERS employee, and end up retroactively in one of those retirement plans, will I get a refund of the excess I had withheld from my pay?

CSRS Offset and FERS require employees to pay Social Security taxes in

addition to retirement deductions. When you are retroactively changed under the FERCCA to CSRS Offset, FERS, or Social Security-Only, the deductions you paid in under CSRS will be used to pay both the amounts required for retirement deductions under CSRS Offset or FERS, as applicable to you, and also the Social Security taxes that you would have paid had you been in CSRS-Offset, FERS, or Social Security-Only.

§ 839.803 If I am like the person in the previous question, but the amount I paid as deductions under CSRS is more than the amount of combined retirement deductions and Social Security taxes due for my new retirement coverage, will I get a refund of the excess?

Yes, either OPM or your employer, as appropriate, will issue the payment in accordance with OPM instructions.

§ 839.804 If my qualifying retirement coverage error occurred while I was a reemployed annuitant, and I am later corrected retroactively to a different retirement plan, will I have to pay any additional amount for retirement deductions?

(a) If you (as a reemployed annuitant) were erroneously in CSRS and had retirement deductions withheld from pay, and later are corrected to CSRS Offset or FERS coverage, the amount erroneously withheld under CSRS will be used to pay the retroactive CSRS Offset or FERS retirement deductions and Social Security taxes.

(b) If you (as a reemployed annuitant) were erroneously placed in CSRS and elected not to have retirement deductions withheld from pay, and later are corrected to CSRS Offset or FERS, your share of retroactive Social Security taxes will be treated as an overpayment of salary. If you are corrected to CSRS Offset, you may elect to have retirement deductions withheld from future salary as a reemployed annuitant and may also make a deposit to cover the retirement deductions for past service as a reemployed annuitant in accordance with § 837.503(c) of this chapter. If you are corrected to FERS, your retirement deductions under

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FERS will be treated as an overpayment of salary.

(c) If you (as a reemployed annuitant) were erroneously in CSRS Offset and had retirement deductions withheld from pay, and later are corrected to CSRS or FERS coverage, the amount erroneously withheld under CSRS Offset will be used to pay the retroactive CSRS or FERS retirement deductions. The employer is responsible for paying to the Fund any additional retirement deductions.

(d) If you (as a reemployed annuitant) were erroneously placed in CSRS Offset and elected not to have retirement deductions withheld from pay, and later are corrected to CSRS, you may elect to have retirement deductions withheld from future salary as a reemployed annuitant and may also make a deposit to cover the retirement deductions for past service as a reemployed annuitant in accordance with § 837.503(c) of this chapter. Your retire-

ment deductions under CSRS will be treated as an overpayment of salary.

(e) If you (as a reemployed annuitant) were erroneously placed in CSRS Offset and elected not to have retirement deductions withheld from pay, and later are corrected to FERS, your retirement deductions under FERS will be treated as an overpayment of salary.

(f) A reemployed annuitant erroneously placed in FERS and later corrected to CSRS or CSRS Offset is considered to have elected retirement deductions as a reemployed annuitant under the corrected coverage. The employer is responsible for paying to the Fund any additional retirement deductions under the corrected retirement coverage.

(g) If you have a salary overpayment, your employer will inform you of your rights regarding the overpayment.

(h) These rules are summarized in the following chart:

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

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.

§ 839.822 Which employer is responsible for submitting the employee and employer retirement deductions and contributions and correcting my records if I had different employers?

Your current or most recent employer will be responsible for this purpose. Even if that employer was not in-

involved in the retirement coverage error, it must issue corrected records for the entire period of the retirement coverage error.

Subpart I—Social Security Taxes**§ 839.901 When will my employer begin withholding Social Security taxes if I was erroneously in CSRS during my qualifying retirement coverage error and my corrected coverage will now require me to pay Social Security taxes?**

(a) If you are in CSRS by mistake and belong in CSRS Offset, FERS, or Social Security-Only, your employer must begin withholding Social Security taxes by changing your retirement coverage to CSRS Offset. Your employer must begin this withholding as soon as possible after the error is discovered.

(b) Your employer will correct your retirement coverage back to the date the error first occurred once you are notified of the error and have an opportunity to make any elections that you are eligible to make.

§ 839.902 Will my CSRS retirement deductions be used to pay the Social Security taxes for the period of the qualifying retirement coverage error if I was erroneously placed in CSRS and did not pay Social Security taxes?

(a) If your qualifying retirement coverage error was not previously corrected, the amount erroneously withheld for CSRS retirement deductions will be:

(1) Used to pay your new retirement deduction amount; and

(2) Applied toward any Social Security taxes you owe for the time you were in the wrong retirement plan.

(b) You will get Social Security credit for all the time you were erroneously covered by CSRS. Your employer will send the Social Security Administration a record of your earnings for all the years you should have had Social Security coverage.