

Comparison of Reemployed Annuitant, NDAA, Phased Retirement Program

Formal Title	Reemployed Annuitant	Part-Time Reemployment of Civilian Retirees	Phased Retirement
Effect on Salary	With Salary Offset	Without Salary Offset	50% Salary + 50% Retirement
Authority	5 CFR §837	National Defense Authorization Act (NDAA); Public Law 111-84; (Expiration: December 31, 2019); 5 CFR 553.201(c)	5 CFR §831.1715 Subpart Q; 5 USC 8336a;, Public Law 112-141
Policies	CSRS and FERS Handbook, Chapter 100 http://www.opm.gov/retirement-services/publications-forms/csrsfers-handbook/c100.pdf	OPM Benefits and Administration Letter (BAL) No. 10-101; DOI Personnel Bulletin (Amended) No: 10- 1	http://www.opm.gov/retirement-services/phased-retirement/ ; OPM BALs 14-106; 14-108 thru 14-112; 14-208 thru 14-209; 14-303 & 14-307; DOI & Bureau Specific Policy
Expiration of Authority	Not applicable	December 31, 2019	Not Applicable
Restrictions	Not applicable	No more than 2.5% of full-time workforce; Provide Justification to Congress and OPM if 1% is exceeded	Not applicable
Criteria	Programmatic needs determined by cost center	<ul style="list-style-type: none"> • Fulfill functions critical to office/bureau mission; • Promote appropriate training or mentoring • Assist in recruitment or retention of Employees • Emergency Response of Direct Threat to Life or Property or Other unusual circumstances • Development, Management or Oversight of Agency Procurement 	<ul style="list-style-type: none"> • Must be eligible for optional retirement CSRS 55+ 30 years 60+ 20 years FERS 55-57+ 30 years 60+ 20 years • Must have been on a full-time work schedule for 3 years immediately prior to entering • Must mentor 20% of time
Appointment Types	Permanent, Term, Temporary	Temporary	Permanent
Hours Limitation	None	After annuity first commences: <ul style="list-style-type: none"> • First six months: No more than 520 hours • First year: No more than 1040 hours • No more than 1040 hours in any 12 month Period • No more than 3,120 total hours total • Additional 520 hours for a total of 3,640 if training is not the primary duty • **Training or mentoring 	Time limit established with agreement

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Work Schedule	Full-time, Part-Time, Intermittent	Full-time, Part-Time, intermittent	Part-Time – 40 hrs Pay Period
Cost to Center	Pays both salary and reimburses OPM for annuity that is offset	Pays salary	Pays salary
Approval Level (ICTAP/CTAP)	SES ERB approval process. Must clear ICTAP.	Principal Deputy Assistant Secretary for PMB; SES ERB; Must clear ICTAP.	Management Official through – TBD
Recruitment Process	Cost Center submits request to fill vacancy including Position Description; vacancy announcement is advertised if more than 120 day appointment; employee completes new set of entrance on duty forms		Not necessary
Annuity continues	In most circumstances	Yes	Receive ½ annuity
Offset to Salary	Determine hourly retirement annuity amount and subtract from hourly salary	Not applicable	Receive ½ salary
FERS Annuity Supplement	Payable if Applicable to Retiree	Payable if Applicable to Retiree	Not Payable until Full Retirement (If Younger Than Age 62)
Retirement deductions while reemployed	CSRS retirees may elect retirement contributions deducted	Social Security taxes will be withheld	Retirement deductions continue on a part-time basis
	CSRS Offset retirees will have OASDI deducted & may elect retirement contributions deducted		
	FERS retiree will automatically have retirement contributions deducted		
TSP	Automatically enrolled for 3%	No	Continues – FERS matched at 5% of part-time salary
FEHB	<ul style="list-style-type: none"> Administered by OPM If Annuitant wants to participate in Premium Conversion and/or is newly eligible for FEHB then the FEHB is administered by the Agency 	N/A	Continue to be administered by Agency until Full Retirement
FEDVIP	<ul style="list-style-type: none"> Administered by BENEFEDS Administered by Agency to Benefit from Pre-Tax Deduction 	N/A	Continue to be administered by Agency until Full Retirement

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FEGLI	<ul style="list-style-type: none"> Basic, Option A and Option C are Administered by the Agency and Suspended (When Applicable) by OPM 60-Day Election is provided for Option B to decide whether to transfer into Agency or keep with OPM 	N/A	<ul style="list-style-type: none"> Continue to be administered by Agency until Full Retirement
FSA	<ul style="list-style-type: none"> Administered by FSA 	N/A	<ul style="list-style-type: none"> Continue to be administered by Agency until Full Retirement
SAMBA	<ul style="list-style-type: none"> Administered by Agency 	N/A	<ul style="list-style-type: none"> Continue to be administered by Agency until Full Retirement
Leave Accrual and Holiday paid	Depends on Work Schedule, Length of Appointment and SCD-Leave-Full Time <ul style="list-style-type: none"> Earn 4 Hours (Sick Leave) 6 or 8 Hours (Annual Leave) Biweekly (Generally) 	Depends on Work Schedule, Length of Appointment and SCD-Leave-Full Time <ul style="list-style-type: none"> Earn 4 Hours (Sick Leave) 6 or 8 Hours (Annual Leave) Biweekly (Generally) 	<ul style="list-style-type: none"> 2 Hours Biweekly (Sick leave) Depends on SCD-Leave-Part Time Earn 3 or 4 hours Biweekly (Generally)
Lump sum	<ul style="list-style-type: none"> Paid when separate if eligible to accrue leave Pays Out by Direct Deposit 4-Weeks Following the Last Payroll Deposit 		<ul style="list-style-type: none"> Paid when fully retire Pays Out by Direct Deposit 4-Weeks Following the Last Payroll Deposit
Comp, overtime, and comp time for travel	Potentially		
VERA	May apply for RA or NDAA if retired under a VERA		Not allowed if accepted VERA
VSIP	No		When enter full retirement if eligible
RIF	Serves at will of appointing office		Treated as a part-time employee
Ethics & Outside Employment	Bound by Ethics rules and any restrictions on outside employment		
Effect on retirement benefit	A supplemental annuity if one works equivalent of more than one year. Annuity could be completely recalculated if works equivalent of more than five years.	Will not increase retirement benefit	High 3 salary increased Part-time calculation Not eligible for FERS Supplement until fully retire if eligible
Retirement Coverage	CSRS, CSRS Offset, FERS, FERS-RAE, FERS-FRAE or FICA Only	FICA Only	CSRS, CSRS Offset, FERS, FERS-RAE or FERS-FRAE
Death Benefits	Administered by the Agency	Administered by OPM-Only Payable if Retiree Elected	Administered by the Agency

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During Reemployment		A Survivor Annuity	
Type of Voluntary Separation from Appointment	Retire/Resign/Transfer/	Resign	Retire to Receive Full Annuity/Accept Full-Time Employment

This chart is a general summary. Additional rules may apply depending on the circumstances.

Sources

[5 USC 8336a](#)

[5 CFR 553.201](#)

[5 CFR 831](#)

[5 CFR 837](#)

[Volunteer for Science](#)

[CSRS and FERS Handbook – Chapter 100](#)

[FERS Reemployed Annuitant](#)

[CSRS Reemployed Annuitant](#)

[TSP Bulletin 10-7](#)

[FERS Annuity Supplement Earnings Report](#)

[Policy Guidance on NDAA](#)

[OPM Phased Retirement Program](#)

**Any hours of training or mentoring of employees by an annuitant shall not be included in the hours of service performed for the purposes above (unless that was the primary purpose of the appointment), but those hours of training or mentoring may not exceed 520 hours per year-thus, an annuitant could possibly work 1,560 hours total during a 12 month period; bureaus and equivalent offices using this flexibility must ensure that the documentation reflects which hours are spent training and mentoring.