

**MILITARY BENEFITS ELECTION CHECK LIST
FOR IRS EMPLOYEES ENTERING ACTIVE MILITARY SERVICE**

(01/15/2010)

Employee Instructions: This check list provides important information regarding your benefits and entitlements. Fill in the blanks or initial as appropriate for each item listed below. A signed and dated copy of this check list (all pages) and a copy of your military orders should be provided to your immediate manager and the Austin Payroll Center prior to going on active military service. However, if that is not possible, within 31 days of the date you entered active duty status, send a signed and dated copy of this check list (all pages) and a copy of your military orders to your manager and the Austin Payroll Center, and retain a copy for your records for future reference. For additional information on employment rights and benefits for civilian employees during deployment, visit the [Office of Personnel Management \(OPM\) website](http://www.opm.gov/oca/compmemo/2001/2001-09A.asp) at <http://www.opm.gov/oca/compmemo/2001/2001-09A.asp> . If you still have questions regarding your account, contact the [ERC website](http://erc.web.irs.gov) at <http://erc.web.irs.gov> for assistance or call 1-866-743-5748 or TDD 1-866-924-3578 for complete information about employment, pay, benefits and eligibility entitlements. You may also contact the Austin Payroll Center via Outlook e-mail at [*Military Deployment Program](mailto: Military.Deployment.Program@irs.gov); via internet e-mail at [Military.Deployment.Program@irs.gov](mailto: Military.Deployment.Program@irs.gov); or send a faxed request for information to their office at (512)460-2431.

Upon receipt of military orders:

_____ I immediately notified my Manager and provided him/her a copy of my orders.

_____ I provided my manager with contact information in case I cannot be reached. (Information is located on the Receipt page of the check list.)

_____ I am requesting to be: **(initial one and provide effective date)**

Placed on LWOP-US, effective _____

Placed on Separation-US, effective _____

_____ I am requesting the following:

Military Leave = Number of days: _____ Must submit written request to manager

Emergency Military Leave = Number of days: _____ Must submit written request to manager

Annual leave = Number of hours: _____ Must submit written request to manager

Annual Leave to remain to my credit **OR**

Paid lump sum for my annual leave balance*

Request a refund of my retirement contributions. I understand that if I am covered under the Federal Employee Retirement System (FERS) and withdraw my contributions, per the National Defense Authorization Act for Fiscal Year 2010, I would be entitled to redeposit earlier contributions, plus interest, upon reemployment with the federal government.

Request that my contributions be held in my retirement account **(applies only to employees who are placed on Separation-US).**

_____ I will discuss with my manager if I have compensatory time off (in lieu of overtime payment) to my credit when I go on active duty. It is my responsibility to discuss with my manager how to use these hours so they are not forfeited.

_____ I will provide my manager with a list of any positions or series/grades that I am interested in if a competitive promotional opportunity is announced by the IRS while I am deployed and will discuss with my manager how I can be notified of these opportunities.

***I understand that receipt of my lump sum payment and/or refund of retirement deductions may be delayed if I accumulated indebtedness with the Federal service.**

The following benefits will only be affected when/if placed in a non-pay status. For additional information or help completing benefit forms, visit the ERC website to submit an OS GetServices or call ERC at 1-866-743-5748, Opt 1 then Opt 1 again, and request to speak to an Insurance Specialist.

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Federal Employees' Health Benefits (FEHB): (if enrolled, you must initial to terminate or continue coverage)

NOTE: If you remain in a pay status prior to being placed on LWOP-US, or return to a pay status intermittently while on LWOP-US, FEHB premiums will be deducted from your pay during any period of time where funds are sufficient to cover the cost of the premiums. You will not be eligible to be reimbursed for premiums deducted during sufficient pay status.

If you do not make an election, your coverage will automatically continue and you will be responsible for the applicable premiums. (Initial one)

- I want to **terminate** my FEHB coverage effective the day before entering on active duty **OR** the day I am separated, furloughed, or placed on leave of absence for military service **OR**
- I want to **continue** my FEHB coverage.

If you elect to continue coverage, initial one of the following:

_____ I am being called to active duty in **support of a contingency operation**. My agency will pay my share of the FEHB premium for up to 24 months. The 24-month period starts the date I am placed on LWOP-US or Separation-US.

_____ My active duty is **not in support of a contingency operation**. I am entitled to up to 24 months of continued FEHB coverage beginning the date my absence from my civilian position begins, i.e. the effective date of my entrance on active duty. I understand I can pay for my FEHB either by: **(initial one)**

- Making current payments on a continuing basis during my absence (with after-tax monies); **OR**
- Incurring a debt to be paid upon my return to civilian duty (to be collected from salary on a pre-tax basis **provided I continue to participate in Premium Conversion**).

NOTE: After the first 12 months of coverage, my share of the premiums will increase to 102% of the cost, which includes agency and employee share of the premiums, along with an administrative cost, and it must be paid on a current basis.

Premium Conversion: (if enrolled, initial)

_____ I understand that if I am participating in Premium Conversion I have 60 days from the start of my unpaid leave of absence (LWOP-US) to waive that participation which would allow me to cancel my FEHB coverage at a later time. If I do not waive my premium conversion within the 60-day limit, I cannot later cancel my FEHB coverage except during the annual FEHB open season or 60 days after another qualifying life event.

Transitional Tricare: (if enrolled, initial)

_____ Upon my return from my civilian position I will notify my employing office if I want to waive reinstatement of FEHB coverage due to having transitional TRICARE coverage.

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Federal Employee's Group Life Insurance (FEGLI): (if enrolled, initial)

NOTE: Elections must be made within 60 days after the date of notification of deployment, defined by Section 101(a)(13) of Title 10. In addition, Public Law 110-417 allows an opportunity for certain employees to elect FEGLI coverage. If you are a civilian employee eligible for FEGLI who is being deployed in support of a contingency operation as defined by section 101(a) (13) of Title 10, then you may have the option of enrolling or increasing your current FEGLI coverage. For additional information, or help completing benefits forms, visit the [ERC](http://erc.web.irs.gov) website at <http://erc.web.irs.gov> to submit an OS GetServices ticket or call ERC at 1-866-743-5748, Opt 1 then Opt 1 again, and request to speak to an Insurance Specialist.

_____ I understand that my FEGLI coverage will continue for 12 months in **nonpay status** (LWOP-US) at no cost. Per Public Law 110-181, enacted January 28, 2008, I understand I may elect to continue my FEGLI coverage for an additional 12 months. By electing to continue coverage, I agree to pay the applicable premiums for Basic coverage and the full premium for any Optional coverage, for each additional month after the first 12 months of nonpay status. **NOTE:** Employees will pay both employee and agency share of the premiums for basic and any Optional insurance. There is **NO** agency share. FEGLI premiums for the additional 12-month period of time **must** be paid on a current basis.

_____ At the end of the 12 months of non-pay status, my failure to elect the additional coverage, and/or failure to pay the premiums within the required timeframe, will constitute a voluntary cancellation of my coverage, subject to the 31-day extension of coverage and the right to convert to an individual policy. Following termination, my coverage will be reinstated upon my return to pay and duty status in an appointment that conveys FEGLI coverage.

Federal Employee's Group Life Insurance (FEGLI) (cont'd): (if enrolled, initial)

_____ If I **separate** from employment, my FEGLI coverage will continue at no cost for up to 12 months or until 90 days after my military service ends, whichever date comes first, and then my coverage terminates with an automatic 31-day free extension of coverage and the right to convert to an individual policy.

_____ If I have a qualifying life event (QLE) while on LWOP-US, such as marriage, divorce, death of spouse, acquiring an eligible child, I must contact my employing agency no later than 60 days after the event if I wish to elect or increase Options B and/or C coverage as appropriate for the QLE. **Option B** coverage is effective the first day the employee returns to pay and duty status. **Option C** coverage is effective the date of the event, if reported during the required time frame and before the coverage terminates after 12 months.

NOTE: New FEGLI Election Opportunity is only for civilian employees deployed in support of a Contingency Operation and Department of Defense employees designated as "emergency essential employees."

Flexible Spending Accounts (FSA): (if enrolled, initial)

_____ I am aware that I **must notify FSAFEDS** of my entrance on LWOP-US **as well as** upon return to duty by calling 1-877-372- 3337.

_____ I understand that I may contact FSAFEDS to accelerate my pre-tax deductions prior to entering non-pay status. No contributions will be deposited into my account during my absence.

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Flexible Spending Accounts (cont'd): (if enrolled, initial)

_____ I understand that if I decide to **separate** from civilian service, my FSA will terminate as of the date of my separation. There are no extensions. Any health care expenses incurred prior to the date of separation will still be reimbursable but those incurred after the date of separation are not reimbursable. For DCFSA, I can submit claims until the end of the Benefit Period or until my account balance is used up, whichever comes first.

HCFSA: I understand that if I have not pre-paid my election prior to LWOP, my account will be frozen and I will not be eligible for reimbursement of any HCFSA expenses incurred during my period of LWOP until the Benefit Period ends or until I return to pay status and begin making allotments again, whichever occurs first.

DCFSA: I understand that any eligible expenses incurred during my period of LWOP may be reimbursed up to my account balance for the Benefit Period as long as the expense meets the IRS guidelines for eligible expenses.

This section is only for members of the Army National Guard, Army Reserve, Naval Reserve, Marine Corps Reserve, Air Force Reserve and Coast Guard Reserve.

_____ I am a reservist and I understand that under the Heroes Earnings Assistance and Relief Tax (HEART Act) reservists may receive a taxable distribution of their unused health-care flexible spending account balance known as a qualified reservist distribution (QRD).

_____ I understand that return of the funds (QRD) is taxable income in the year funds were received and that there is a time limit to request a QRD beginning with the date of the orders and ending on the last day of the FSAFEDS grace period. I understand I must request a QRD by contacting FSAFEDS directly at 1-877-372-3337.

NOTE: You may qualify for new feature as a Qualified Reservist, effective January 1, 2009, FSA allows reservists to receive a taxable distribution for employees unused Health Care Flexible Spending Account (HCFSA).

Federal Employees Dental and Vision Insurance Program (FEDVIP): (if enrolled, initial)

_____ I understand that in order to continue my FEDVIP enrollment, I must keep my premium payments current to avoid cancellation of my coverage; I may not incur a debt. I understand that it is my responsibility to contact a **BENEFEDS Representative** at 1-877-888-3337 to arrange accelerated payments and to discuss and/or change my payment option. I also understand that if I change my payment option from payroll deduction, I must contact **BENEFEDS** upon my return to civilian duty if I want payment by payroll deduction reinstated.

Federal Long Term Care Insurance Program (LTC): (if enrolled, initial)

_____ I understand that in order to continue my LTC insurance, I must keep my premium payments current to avoid cancellation of my coverage; I may not incur a debt. I understand that it is my responsibility to contact an LTC Representative at 1-800-582-3337 to discuss and/or change my payment option. I also understand that if I change my payment option from payroll deduction, I must contact a LTC Representative on my return to civilian duty if I want payment by payroll deduction reinstated.

NOTE: *If you will be deployed overseas, it may not be feasible for you to receive and pay direct bills on a timely basis. And, if you don't pay on a timely basis, your coverage may be cancelled. Payroll deduction or automatic bank withdrawal would most likely be best options for you.*

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Thrift Savings Plan (TSP): (if enrolled, initial)

_____ I currently have an outstanding TSP loan and **(initial one)**

- Request that my employing office notify TSP of my non-pay status under USERRA so my loan payments will be suspended. I understand that I cannot make a loan payment to my civilian account as a deduction from my military pay and that interest will accrue while my loan payments are suspended; **OR**
- Request that my employing office notify TSP of my non-pay status under USERRA and I will continue to make payments on my loan during my non-pay status. I understand I can send my personal check or money order directly to TSP, along with a Loan Payment Coupon which I can obtain from the TSP website.

_____ I understand that when I return to pay status, TSP must be notified of my date of return and my TSP loan must resume. Any loan payments I made on my TSP loan during my non-pay status will be taken into account when my loan is automatically re-amortized.

_____ I understand that if I am **restored** to my civilian position under USERRA, I may make retroactive TSP contributions and elections, including missed catch-up contributions, if otherwise eligible. I understand that I need to contact a BeST retirement specialist within 60 days of return to civilian duty to elect to make retroactive TSP contributions and election.

_____ I understand that my retroactive contributions and elections will be reduced if I contributed to TSP as a uniformed service member while on active duty. I understand that if I contribute to my uniformed services TSP account while on active duty, I am responsible for providing **ALL** my **military LES** forms as documentation of those contributions.

_____ I understand my uniformed services TSP account will be maintained separately from my civilian TSP account and I will be able to contribute to my uniformed services TSP account **only** from my uniformed services pay. Similarly, I will be able to contribute to my civilian TSP account **only** from my civilian compensation.

_____ I understand that once I **separate** from either the uniformed services or Federal civilian service, I will be able to combine my TSP accounts by completing Form TSP-65, Request to Combine Uniformed Services and Civilian TSP Accounts, and sending it to the TSP.

NOTE: If you contribute to the uniformed services TSP account while deployed, in a designated combat zone, this will allow you to defer or make tax-free contributions to your TSP account with no breakage with contributions made up later under USERRA. This will allow you to contribute more of your pay to the TSP than you could as a civilian. All tax-deferred contributions to the TSP accounts are subject to the IRS elective deferral limit, under IRS section 415(c) Annual Limits.

Retirement: (if enrolled, initial)

_____ I understand that if I am placed on LWOP-US, death and disability benefits continue under my retirement system.

_____ **FERS** employees and **CSRS** employees first hired **after** 09-30-82: I understand that a military deposit is required to receive credit for this period of military service toward civilian retirement and the deposit must be paid in full prior to retirement.

_____ **CSRS** employees first hired **before** 10-01-82: I understand that if I will be eligible for a Social Security benefit at age 62, a military deposit is required to ensure continued credit in the computation of my retirement annuity. This deposit must be paid prior to retirement. If I will **not** be eligible for a Social Security benefit at age 62, there is no need to pay the deposit.

_____ I understand if I am **restored** under USERRA (return from military service within five (5) years; exception during a period of National emergency), the deposit will be calculated using the lesser of the CSRS or FERS retirement contributions attributed to the period of military service, or the military deposit amount based on my military base pay.

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Retirement (cont'd): (if enrolled, initial)

_____ I understand if I am **not restored** under USERRA, the military deposit calculation would be based on my military base pay if my military service was performed under 10 U.S.C. If my military service was performed under 32 U.S.C., I will receive credit for six months of each calendar year while on LWOP. (Military service performed under 32 U.S.C. is not creditable unless the employee returns to civilian duty via exercise of restoration rights under USERRA **and** pays the military deposit.)

Clearance on last work day at IRS:

_____ I have turned in my badge, keys, and other items/property as deemed necessary to my manager.

While on active military duty: (initial)

_____ I will immediately notify my manager if my orders are extended and provide a copy of my extension orders to my manager and fax a copy to the Austin Payroll Center Military Deployment Team at (512) 460-2431.

_____ I will submit a written request to my manager when additional leave is needed as identified below:

- | | |
|---|---|
| <input type="checkbox"/> Military Leave = Number of days: _____ | <input type="checkbox"/> Must submit written request to manager |
| <input type="checkbox"/> Emergency Military Leave = Number of days: _____ | <input type="checkbox"/> Must submit written request to manager |
| <input type="checkbox"/> Annual leave = Number of hours: _____ | <input type="checkbox"/> Must submit written request to manager |

Upon release from active military service:

_____ I will notify my manager of the date I will be returning to Federal employment

_____ I will provide my manager with a copy of my discharge/release from active duty documents.

_____ I will complete, sign, and date Form 12325, Military Status Questionnaire, and fax a copy of the form to the Austin Payroll Center Military Deployment Team at 512-460-2431 immediately upon my return to duty to ensure my current military status is updated correctly in payroll databases.

_____ I will update my mailing address and financial institution information immediately upon my return to duty.

_____ I will discuss with my manager my eligibility to qualify for Excused Absence:

- I understand that upon my return to Federal civilian service I am entitled to five (5) days of excused absence only once in a 12-month period. In order to receive **five (5)** days of excused absence, I must spend at least 42 consecutive days on active duty in support of military service in connection with Operation Noble Eagle, Operation Enduring Freedom, Operation Iraqi Freedom, or any other operation subsequently established under Executive Order 13223.
- I understand that the **five (5)** days of excused absence should be granted prior to my resumption of duties. If I have already returned to duty, I understand that I may request to use the 5 days of excused absence as soon as possible at a mutually agreeable time. I understand that the excused absence cannot be used on an intermittent basis after returning to duty but must be used at one time.

_____ I understand that upon my release from active duty and restoration to my civilian position under USERRA, my FEHB enrollment will be reinstated. It will be my responsibility to notify my employing office if I want to waive reinstatement of my FEHB coverage due to having **Transitional TRICARE coverage**.

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I acknowledge receipt of the Benefits Election Check List for IRS Employees Entering Military Service and understand my elections. I understand that if I do not return this form completed and signed, along with copies of my orders for active military service, I will be placed on LWOP that will not give me military benefit entitlements and I will remain on the Agency's rolls on LWOP until I return to duty or separate.

Print Name

Date

Employee's Signature

Social Security Number

Address

City, State, Zip Code

(_____)_____
Primary Phone Number

(_____)_____
Alternate Phone Number

Email Address (Military email address preferred)

Contact person in the event I cannot be reached:

Print Name

Relationship

Address

City, State, Zip Code

(_____)_____
Primary Phone Number

(_____)_____
Alternate Phone Number

Email Address

Return the completed, signed, and dated Military Benefits Election Check List (7 pages), along with copies of your orders to:

**IRS, Austin Payroll Center
Mail Stop 1550 AUSC - Bldg K
PO Box 934
Austin, TX 78767
Attn: Military Deployment Program Unit**

For additional information, contact the Employee Resource Center at 1-866-743-5748 or TDD 1-866-924-3578; view the [ERC Website](http://erc.web.irs.gov) at <http://erc.web.irs.gov> create a Service Request ticket via [OS GetServices](#); or contact the Austin Payroll Center via Outlook e-mail at [*Military Deployment Program](#), via internet e-mail at Military.Deployment.Program@irs.gov, or send a faxed request for information to their office at (512)460-2431.