

Furlough Guide

Reading My Earnings & Leave Statement

This guide includes information on the effect of the special furlough paycheck on furloughed employees' Earnings and Leave Statement for pay period 3 (January 20 - February 2, 2019).

You can access your Earnings and Leave Statement via [Employee Express](#).

Use the following links to read more about certain topics related to your Earnings and Leave Statement:

- [Earnings](#)
- [Deductions](#)
- [Benefits Paid By Government](#)
- [Leave](#)

Earnings

How will my furlough pay and deductions be displayed on my Earnings and Leave Statement?

On the Earnings and Leave Statement for pay period 3 (ending on February 2, 2019) the retroactive furlough pay adjusted earnings and deductions will be displayed in the **Adjusted** columns.

Below is an example of how an adjustment is displayed on the Earnings and Leave Statement. In this example, the statement reflects an adjustment in Sunday Premium earnings and the associated deductions against those additional earnings.

Earnings and Deductions Sections of Earnings and Leave Statement

EARNINGS									
TYPE	RATE	ADJUSTED	ADJ HOURS	HOURS	CURRENT	YTD			
Base Pay		0.00		80.00	2,488.80	49,778.00			
Holiday Pay				0.00	0.00	311.10			
FLSA Overtime				0.00	0.00	6,331.79			
Sunday Premium		77.80		20.00	233.40	2,800.80			
DEDUCTIONS									
TYPE	MISC	ADJUSTED	CURRENT	YTD	TYPE	MISC	ADJUSTED	CURRENT	YTD
Federal Tax		19.45	374.33	9,088.82	State Tax		3.11	169.44	3,868.32
GLI Basic Employee		0.00	10.05	201.00	Medicare		1.13	35.62	805.25
OASDI		4.82	152.35	3,443.15	HBI		0.00	140.42	2,798.44
TSP Employee		0.00	248.88	4,977.60	Retire FERS Employee		0.00	19.91	398.20
TSP Loan Repay		0.00	132.70	2,654.00	Dental		0.00	41.12	780.28
Vision		0.00	5.69	108.27					

What is the Adjusted amount under the Earnings section?

Anyone who received furlough pay will see an amount under the Adjusted column. The Adjusted earnings on your statement for pay period 3 does not explicitly display the furlough pay you received the week of January 28. To calculate your gross earnings for the furlough pay periods, add your furlough net pay (received the week of January 28) to the amount under the Adjusted column.

How can I calculate the number displayed under the Adjusted column in the Earnings section of my statement?

Here's the formula to determine the number shown under your Adjusted Base Pay in the Earnings Section.

Example from screenshot below:

1. Current Base Pay = 3,768.80
2. Current Locality Pay = 1,152.00
3. Number of Pay Periods Furloughed (not shown on statement) = 2
4. Furloughed Pay (not shown on statement, but included in YTD amount) = 6,620.14
5. Adjusted Base Pay = 3,221.46

Formula with Example from Screenshot:

$$(3,768.80 + 1,152.00) \times 2 - 6,620.14 = 3,221.46$$

Earnings Section of Earnings and Leave Statement (with Adjusted Value)

EARNINGS						
Type	Rate	Adjusted	ADJ Hours	Hours	Current	YTD
Base Pay		3,221.46		80.00	3,768.80	14,762.40
Locality Pay		0.00		0.00	1,152.00	

Deductions

Deductions Section of Earnings and Leave Statement

DEDUCTIONS									
Type	Misc	Adjusted	Current	YTD	Type	Misc	Adjusted	Current	YTD
Federal Tax		1,456.02	631.35	2,087.37	State Tax		393.66	215.74	609.40
Medicare		142.70	65.51	208.21	OASDI		610.18	280.12	890.30
HBI		540.16	268.21	808.37	Retire FERS Employee		78.74	39.37	118.11
Child Support without Balance		0.00	1,214.29	1,214.29	Dental		0.00	105.38	105.38
Flexible Spending Account		0.00	29.16	29.16					

Where do I see the deductions taken from my furlough payment last week?

The Adjusted column in the Deductions Section of your Earnings and Leave Statement reflects the deductions applied to your furlough pay and awards/adjustments.

How were deductions from my furlough pay calculated?

The following deductions were taken from your furlough pay:

- Retirement Contributions, calculated at the normal retirement rate (included FERS (all types), and CSRS)
- Federal Income Tax (based on your current elected exemptions and marital filing status in the payroll system and the pretax benefits withheld from the furlough pay)

- Old-Age, Survivors, and Disability Insurance (OASDI - Social Security) (6.2% of the adjusted base pay plus furlough pay)
- Medicare (1.45% of the adjusted base pay plus furlough pay)
- Health Benefits Insurance (HBI) (based on your normal biweekly premium)
- Life Insurance Premium (FEGLI) (based on normal biweekly premium)
- State Income Tax (4% of the adjusted base pay plus your furlough pay)
- Local Income Tax
- Thrift Savings Plan (TSP) contributions (if you contribute a percentage of income, or a specific dollar amount, the payroll system will deduct the correct amount for each furloughed pay period)

The following payroll deductions **were not** taken from your furlough pay:

- **Allotments:** (i.e., voluntary deductions such as car payments, saving account deposits, parking, etc.) Contact your financial institutions and vendors to determine appropriate actions.
- **FEDVIP Dental/Vision:** The premium deducted for pay period 3 is double the normal amount. This will occur until unpaid premiums are paid. If you were furloughed for two pay periods, you will see double the normal premium for pay period 3 and pay period 4.
 - For more information, visit www.benefeds.com.
- **Flexible Spending Accounts (health and dependent care):** To account for missed deductions, the biweekly deduction has been adjusted based on your annual election and will be spread over the remaining pay periods in 2019.
 - For more information, visit www.fsafeds.com.
- **Federal Long Term Care Insurance Plan (FLTCIP):** Beginning pay period 4, your biweekly amount will be increased by up to \$50 per pay period until you are caught up.
 - For more information, visit <https://www.ltcfeds.com/>
- **TSP Catch Up Contributions:** Additional guidance will be provided to impacted employees.
- **TSP Loans:** For loan payments not taken out of back pay, you should submit your loan payments directly to the TSP using the [Loan Payment Coupon](#). You can always check the status of your loan by logging into My Account, selecting “TSP Loans,” and then selecting “Are my payments up to date?” Or you can call the ThriftLine at 1-877-968-3778 and speak to a Participant Service Representative.
- **Child Support, Alimony Payments and Commercial Wage Garnishments:**
 - Employees with court-ordered wage garnishments were notified by GSA Payroll to anticipate additional catch-up deductions beginning in pay period 3. These deductions will appear in the Current column.
- **IRS Levies, Bankruptcy and Student Loans:** Employees with court-ordered wage garnishments were notified by GSA Payroll to anticipate additional catch-up deductions beginning in pay period 3. These deductions will appear in the Current column.
- **Union Dues:** To account for missed deductions, the deduction amount for pay period 4 will be increased to catch-up.

- **Combined Federal Campaign (CFC) Giving:** Missed deduction(s) will not be donated or caught up as Total Administrative Services Corporation (TASC) is not set up to readjust the biweekly election and/or annual contribution amount.

Benefits Paid By Government

Benefits Paid by Government Section of Earnings and Leave Statement

BENEFITS PAID BY GOVT.					
Type	Current	YTD	Type	Current	YTD
FGLI	0.00	0.00	FEHB	1,572.22	1,572.22
FERS/CSRS	2,022.45	2,022.45	Medicare	208.21	208.21
OASDI	890.30	890.30	TSP Basic	147.63	147.63
TSP Matching	0.00	0.00			

How were benefits paid by the government recorded for the furloughed pay periods?

All benefits paid by the government are recorded under the Current column, including those paid related to your furlough pay.

Leave

Leave Section of Earnings and Leave Statement

LEAVE								
Type	Begin Bal Lv Current	Begin Bal Lv Yr	Earned Current	Earned YTD	Used Current	Used YTD	Adv	Ending Bal
Annual Leave		240.00	8.00	16.00				256.00
Sick Leave		1,678.00	4.00	8.00				1,686.00
Furlough Lack of Funds								

How can I be sure my leave balances are correct?

Leave earned for pay period 3 is displayed under the **Earned Current** column. Leave earned for pay period 2 is included under the **Earned YTD** column. Leave earned for pay period 1 is included under the **Begin Bal Lv Yr** column.