Salary Allotments and Deductions

A Mandatory Reference for ADS 472

(Formerly Handbook 26, Chapter 7)

Handbook Revision Date: 06/15/1993
Mandatory Reference Date: 05/04/2012
Responsible Office: OHR
File Name: 472mai_050412

SALARY ALLOTMENTS AND DEDUCTIONS

7A. Purpose

This chapter outlines salary allotment and deduction procedures for all AID employees. The attached 4 FAM 556 (Attachment 7D), which is a Uniform State/AID/USIA Regulation, sets forth the policy and procedures for Allotments of Pay -- Foreign Service.

** END OF SECTION **

7B. Definitions

For the purpose of this chapter, the following terms are defined as follows:

1. Allottee -- the person or institution to whom an allotment is paid.

2. Allotter -- the employee from whose compensation the allotment is made payable.

3. Allotment -- voluntary authorization for the recurring payment of all or a portion of the compensation of a civilian employee to an allottee. Unless otherwise specified, allotments are revocable at the will of the allotter. Allotment records will not be disclosed without the written consent of the employee, unless disclosure is required on an official basis, such as by the IRS or a court order.

4. Deduction -- mandatory or voluntary item that reduces the net amount paid to an employee, e.g. Civil or Foreign Service retirement, tax withholdings, purchase of U.S. Savings Bonds (see 4 FAM 551).

5. Basic Salary for Foreign Service National (FSN) employees --that portion of gross salary shown on the approved local compensation plan which is considered to be exclusive of the value of all fringe benefits (offsets for local government welfare programs, severance pay, family allowance, bonuses, etc.) included in the gross rate.

6. Combined Federal Campaign -- the collective term for an organization of voluntary health and welfare agencies authorized under the provisions of Executive Order 10927 to solicit charitable contributions in a local area.

7. Compensation -- (1) for American employees: the net salary due an employee after all mandatory deductions (such as retirement or FICA, and Federal tax withholding) have been made; (2) for FSN employees: the basic salary due an employee less any mandatory deductions (for example, retirement contributions under a mandatory program).

8. Exclusive Employee Representatives -- the American Federation of Government employees (AFGE) for non supervisory Civil Service employees, the American Foreign Service Association (AFSA) for Foreign Service employees.

9. Net Pay -- the salary or wages due an employee after all payroll deductions and authorized allotments. It may include allowances and other expenses paid through the payroll system or otherwise included in the employee's paycheck.

** END OF SECTION **

7C. Purposes for Which Allotments May Be Made*

1. By American Employees Stationed Overseas Employees who are serving under appointments of more than six months may make (without charge) biweekly allotments of all or a portion of their net compensation. Form FS-479, Allotment of Pay, Application and Authorization to Make, Change, or Discontinue (see copy in 4 FAM 556), is used to authorize these allotments:

a. For the support of relatives or dependents of the allotter.

b. For fixed amounts to checking and/or saving accounts (an allotment of net pay need not indicate a specific amount).
c. For payment of insurance premiums.
d. For installment payments on the purchase of an automobile.
e. For payment to the State Department Federal Credit Union (SDFCU), the Lafayette Federal Credit Union (LFCU), and the American Foreign Service Protective Association (AFSPA).

========================
*Allotments are not required for mandatory deductions such as retirement contributions and/or FICA (or Medicare portion).
========================

f. For payment to lawfully appointed attorneys.
g. For the purchase of prior years of service credit in the Foreign Service or Civil Service Retirement Systems.
h. For allotments delineated in 7C3b.

i. For other similar purposes, not specifically prohibited and when approved by the authorized certifying officer.

2. By FSN Employees

a. For checking and savings accounts.
b. For the support of relatives or dependents of the allotter.
c. For group insurance in a private company underwritten by an American insurance company or one not underwritten by an American insurance company when approved by the post administrative officer.
d. For purchase of prior years of service credit under the Civil Service Retirement System.
e. For any purpose approved jointly by the heads of agencies in a country and authorized jointly by headquarters agencies participating in the interagency compensation agreement published in 3 FAM 931.3.

3. By Employees in the United States (Foreign Service and Civil Service)

a. For credit to savings accounts with financial organizations. The Department of the Treasury prescribes a service charge of 6 cents for each payroll deduction plus 12 cents for each payment. The service charge is deducted from the amount paid to each financial organization. SF 1198, Request by Employee for Allotment of Pay for Credit to Savings Account with a Financial Organization (Attachment 7A), is used to authorize this allotment.
b. For Combined Federal Campaigns, dues for exclusive employees representatives (AFGE and AFSA), United States Savings Bonds, state or D.C. income tax withholdings (see 7H6), and others under basic authority in 4 FAM 556.2-1.
c. For net pay to a checking account. (See 7H2)

** END OF SECTION **

7D. Purpose for Which Allotments May Not Be Made

1. By American Employees (Foreign Service and Civil Service)

a. For contributions to charities other than through the Combined Federal Campaign.

b. For payment of dues to civic, fraternal, or other organizations except AFGE or AFSA.
c. For payment of indebtedness, except as specifically provided in 7C1.

2. By FSN Employees

a. For contribution to charities.
b. For payment of dues to civic, fraternal, or other similar organizations.
c. For purchase of United States Savings Bonds.
d. For payment of indebtedness, except as specifically provided in 7C2.
e. For payment of taxes or other assessments levied by foreign governments against FSN employees except where authorized by U.S. Statute, Treaty, or Executive Agreement.
f. For any other purposes for which a payroll deduction is prohibited.

** END OF SECTION **

7E. Authorized Allottees

An allotment may be made to any allottee specifically designated in writing by the allotter within the limitations set forth in 7C. Allotters make all necessary arrangements with their banks or other allottees prior to making an application for an allotment of pay.

** END OF SECTION **

7F. Limitations on All Allotments 1. Allotments will be made on a pay period basis only.

2. Allotments must be for four or more pay periods, with the exception that an employee may have an allotment of pay for a lesser period to make final interest payments in connection with the purchase of prior service credit under the Civil Service or Foreign Service Retirement Systems.

3. Not more than three allotments of pay of the types described in 7C1 or 7C3a, whichever is applicable, will be permitted to run simultaneously for an employee.

4. An employee may not have more than one allotment of pay payable to the same allottee at the same time. (Exception--allotment to a bank for credit to a savings account, and allotment to same bank for credit to a checking account.)

** END OF SECTION **

7G. Cancellation or Discontinuance of Allotments

1. Upon Change of Assignment

When a Foreign Service employee enters on rotational assignment in Washington, or otherwise becomes ineligible to authorize allotments under authority of the Foreign Service Act of 1980, as amended, allotments of pay for purposes other than those described in 7C3 must be canceled. Allotments of pay for credit to savings accounts with financial organizations become subject to the service charge described in 7C3.

2. At Request of Allotter

An allotment of pay will be discontinued upon written application on FS 479 or in the form of a memorandum from the allotter to M/FM/ESD. The employee is responsible for notifying the financial organization.

3. By Certifying Officer Allotments may be discontinued by the certifying officer who possesses the employee's pay records, without the signature of the allotter, under the following circumstances:

a. On the retirement, death, or separation from the services of the allotter.
b. On the death of the allottee or when allottee's whereabouts becomes unknown.
c. On instructions from the principal officer of the applicable agency.
d. When the circumstances under which the allotments are permitted (7C) no longer exist.
e. When, for any reason, such as leave without pay, the next pay due the employee for a biweekly pay period is less than the amount of employee's allotment for the same period (allotment resumes automatically when sufficient pay is available unless allotment has been cancelled).
f. The allotments of an employee in a "missing status," as defined in 5 U.S.C. 5561, may be continued, suspended, and/or otherwise modified as provided in 5 U.S.C. 5563.

** END OF SECTION **

7H. Special Allotments and Deductions

1. Upon Evacuation

Allotments may be authorized, for one of the purposes permitted by 7C, to become effective when an order of evacuation is issued. Payment of allotments so authorized may not be made until the issuance of such evacuation order.

2. Net Pay

a. To Financial Institutions An employee may elect to receive full net pay, on a regular recurring basis, by deposit in a financial institution of choice for credit to the employee's account, in lieu of a check drawn to the employee's order. The account to be credited may be any account (single or joint), the title of which includes the name of the employee. The employee prepares SF 1199A, Authorization for Deposit of Federal Recurring Payments, in triplicate, obtains the signature of an authorized employee or official of the financial institution to whom the check will be mailed, and forwards the original to M/FM/ESD. The employee and the financial institution each retain a copy. (See copy in 4 FAM 556.)

b. To Designated Mailing Address

An employee may elect to receive full net pay on a regular recurring basis in the form of a check drawn to employee's order and mailed to a designated mailing address. The employee sends a signed memorandum to M/FM/ESD authorizing the mailing of the check to the designated address.

3. Allotment of Pay for Credit to Savings Account

a. Eligibility

An employee whose place of employment is within the United States may authorize an allotment of pay for a savings account, provided:

(1) the allotment is a fixed amount, in whole dollars (no cents), to be deducted in each successive payroll.

(2) not more than two such specific allotments (to savings accounts) for the employee are in effect at any time . (Employee may also have a net pay allotment to a checking account.)

(3) allotments of pay are not otherwise available to the employee under Subchapter III of Chapter 55 of Title 5 of the United States Code.

b. Procedure

(1) The employee provides a written request on SF 1198 for an allotment of pay for a savings account. SF 1198 serves as the required written authorization and evidence (by endorsement thereon by the financial organization), that the financial organization is willing to act in this respect as agent of the employee and to accept, at its expense, the related service charge.

(2) The name of the employee must be exactly the same as it appears on the Statement of Earnings and Leave. The title of the savings account to be credited must include the name of the authorizing employee. A financial organization may credit an account which carries the employee's name with minor differences from the name on the payments record (e.g., one or the other does not contain a middle initial). The employee's depositor account number is required on SF 1198.

(3) The financial organization identification number (a nine- digit employer identification number assigned by the Internal Revenue Service) is inserted in Block 5B on SF 1198 by the financial organization. If the financial organization requires payments at individual branch offices, a three-digit branch code uniformly applicable to each branch office is shown as a parenthetical suffix to the established nine-digit employer identification number.

4. Exclusive Employee Representatives (AFGE and AFSA)

a. An employee who is a member of the bargaining unit and is identified to the Agency by AFGE or AFSA as a member of the organization in good standing may make an allotment for dues to that organization.

b. An employee who wishes to make this allotment must complete and submit to the organization SF 1187, Request for Payroll Deductions for Labor Organization Dues. Dues withholding will be effective at the beginning of the first full pay period after the SF 1187 is received in the payroll office. SF 1187 can be obtained from AFGE or AFSA.

c. An employee who wishes to revoke this allotment must submit to the organization a memorandum or SF 1188, Cancellation of

Payroll Deductions for Labor Organization Dues. Revocation of the allotment will be effective the first full pay period following March 1 or September 1, whichever date occurs first after the revocation is received in the payroll office. d. The Agency shall discontinue paying an allotment when the dues withholding agreement between AID and the organization is terminated or ceases to be applicable to the employee.

5. Combined Federal Campaign

a. An employee may make an allotment for charitable purposes only to the Combined Federal Campaign.

b. The allotment shall be made for a term of one year beginning the first pay period which begins in January and ending the last pay period which begins in December.

c. An equal amount of not less than 50 cents may be deducted each pay period. The amount to be deducted may not be changed during the term of the allotment but may be voluntarily discontinued by the employee by sending a memorandum to M/FM/ESD. The discontinued allotment may not be reinstated.

d. Allotments will be discontinued automatically upon expiration of the one year withholding period or upon termination of Federal Service. If an allotter transfers to another federal agency during the term of allotment, the allotment authorization will be transferred unless canceled.

6. State or District of Columbia Income Tax Allotment/Deduction

a. An employee may make an allotment for the payment of State or District of Columbia income taxes when employed outside of, but is an official resident of a State (or the District of Columbia) with which the Secretary of the Treasury has entered into an agreement to withhold such taxes (Attachment 7B). If an employee's official residence and regular place of employment is in the same State (or in the District of Columbia) and if the above referenced agreement has been entered into, such taxes will be a mandatory deduction.

b. Deduction for Maryland or Virginia State Income Taxes Employees who are official residents of Maryland or Virginia and who complete Form MW 507, Employee's Maryland Withholding Certificate, or Form VA.-4, Virginia Exemption Certificate, as appropriate, thereby indicate the number of exemptions claimed.

Once filed, a withholding exemption certificate takes effect immediately and remains in effect until an amended certificate is furnished. A new certificate may be filed at any time if the number of withholding exemptions to which the employee is entitled changes. Instructions for completion of Form MW 507 and Form VA.-4 are printed on the back of the forms. Withholding of taxes pursuant to agreements between the Secretary of the Treasury and the States and D.C. is a mandatory deduction. Maryland and Virginia taxes will be deducted on the basis of one exemption until the withholding certificate is received.

c. Allotments of Compensation for District of Columbia Income Taxes Employees who are residents of the District of Columbia but are employed outside of the District of Columbia may voluntarily agree to have D.C. taxes withheld.

d. Every AID/W employee who is not a resident of D. C. and is not having State tax withheld must file Form D-4-A, Certificate of Non-Residence in the District of Columbia. Otherwise, D.C. taxes will be withheld as a mandatory deduction from the employee's earnings.

7. United States Savings Bonds

a. Authorization

A U.S. citizen employee wishing to begin, change or cancel participation in the Payroll Savings Plan completes SF 1192, Authorization for Purchase and Request for Change, United States Series EE Savings Bonds, (Attachment 7C). A separate form must be completed for each bond of a different denomination or registration (ownership, beneficiary, etc.). The completed form is to be forwarded to M/FM/ESD, Room 506, SA-12, AID/W. Authorizations to initiate, cancel, or change bond purchases may be made at any time.

b. Amounts of Deductions

(1) Deductions are made on a pay period basis and are authorized in amounts which, in a given number of pay periods, will exactly equal the purchase price of the bond.

(2) Payroll deductions each pay period may be applied to up to five separate bonds. The minimum amount deductible is $3.75 per bond. c. Registrations

(1) The employee may name another person as owner of any or all bonds. However, the employee may not alternate bond registrations from

one pay period to the next. An employee wishing to have bonds with different registrations should authorize the purchase of more bonds with smaller deductions. Four types of bond registrations are possible.

(a) Sole owner -- no co-owner or beneficiary designated; e.g., John A. Smith.
(b) Co-owner; e.g., John A. Smith and Mary E. Smith.
(c) Beneficiary -- party to whom the bond is payable on death of the owner; e.g., John A. Smith, payable on death to Mary E. Smith. The Treasurer of the United States may be designated as co-owner or beneficiary of a savings bond for the purpose of making a gift to the United States.
(d) Fiduciary, private or public--treated as sole owner in that no co-owner or beneficiary can be named; e.g., National Multiple Sclerosis Society.
NOTE: A married woman must show her given name in all cases; e.g., Mary E. Smith, not Mrs. John A. Smith.

(2) Bonds of all employees payrolled by AID/W are delivered by mail. employees should assure that the mailing address is correct. All new and revised bond authorizations by overseas employees must provide the address in one of the following forms:

(a) The employee's name followed by a complete U.S. address in conventional form including a Zip code. This is the recommended alternative due to potential delays in receipt or loss of time when transferring to another post;
(b) The employee's name followed by the address as prescribed by the Agency for personal mail (see Handbook 21, Part II, App. 1A) at the employee's post. Missions shall remind newly arrived personnel of the need to promptly update addresses by filing new SF 1192 forms if they are to receive bonds at post.
(c) Protecting Against Loss

As the employee receives the bonds from the Department of the Treasury, the employee should keep a record of the bond's denomination, serial number, and issue date. The SF 1192, "Authorization for Purchase and Request for Change, United States Series EE Savings Bonds," has a detachable record for this purpose (see Attachment 7C). In the event a bond is lost, damaged, stolen, or incorrect, the employee should advise the Department of the Treasury in a letter, stating the situation and providing the above information. If the serial number of the missing bond cannot be established (with the help of M/FM/ESD), the employee's social security number should be provided. If the bond has been mutilated or defaced, all available pieces or parts of the bond, in whatever form, should be included in the letter as supporting evidence. The letter should be mailed to:

Bureau of the Public Debt.
200 Third Street
Parkersburg, West Virginia 26l0l

A copy of the letter should be sent to M/FM/ESD. A substitute bond bearing the original issue date will be issued by the Department of the Treasury in approximately six months.

(d) Disposition of Unapplied Bond Balance

When a bond authorization is canceled by an employee, any unapplied balance remaining in the bond account is refunded on a current payroll. In those cases where the employee separates from the Agency, or is terminated, the balance remaining in the employee's bond account is included in the employee's final check.

(e) Cashing Bonds Overseas

Mission employees may present their savings bonds for cashing through the appropriate U.S. Embassy, to the Disbursing Officer serving the Mission.

8. United States Federal Income Tax Withholding Deduction
Attachment 7E sets forth the policy and procedure for the Federal Income Tax Withholding Deduction.

9. FICA (Social Security) Tax

a. Employees excluded from the Foreign Service Retirement and Disability System (FSRDS) or the Civil Service Retirement System (CSR), but subject to FICA Tax

The employer's contribution and the deduction made from the employee's compensation for the full FICA tax are computed at the percentages shown below on compensation paid up to the wage ceiling.

Calendar Year	Employer Contributions	Employee Deduction	Maximum FICA Wage Ceiling	Annual Deduction
1984	7.00%	6.70%	$37,800	$2,532.60

b. Employees hired on or after January 1, 1984, Subject to FICA (Social Security) and Modified CSR or FSRDS. All active employees not subject to the FICA tax are subject to the Medicare portion of the FICA tax. If eligible for either the Foreign Service or Civil Service Retirement System, the following percentages of basic salary paid beginning January 1, 1984, are contributed and deducted respectively.

Calendar Year	Employer Contributions	Employee Deduction	Employee FICA Ceiling	FSRDS or CSR Deduction
1984	7.00%	6.70%		1.30%

The employee FICA deduction is limited by the wage ceiling and resulting maximum annual deduction set forth in a, above.

c. Employees Hired before January 1, 1984, and Serving Under Civil or Foreign Service Retirement Systems, Hospital Insurance Portion of FICA Tax (Medicare) On compensation paid on or after January 1, 1983, the employer's contributions and the employee's deductions for FSRDS or CSR, and for the Hospital Insurance portion of the FICA tax, are as follows:

Calendar Year	FSRDS or CSR	Medicare Tax Rate	Maximum Wage Ceiling	Annual Deduction or Contribution
1983	7%	1.3%	$35,700	$464.10
1984	7%	1.3%	$37,800	491.40
1985	7%	1.35%	(To be determined)	

d. Applicability - Active Employees

The above rates are applicable to compensation paid each employee or Personal Services Contractor subject to the tax within each calendar year. When the wages taxable limitation has been reached (that is, when the maximum annual tax has been deducted for each employee in each calendar year) no further deductions are made. Taxable compensation consists of basic salary, premium pay, language incentive payments, differentials, danger pay, physicians' comparability, and awards paid in a calendar year. Also taxable are lump-sum annual leave payments made to employees who have FICA withholding at time of separation for leave earned after calendar year 1950.

e. Separating Employees

FICA tax is deducted from lump-sum annual leave payments made to employees subject to FICA withholding at time of separation, for leave earned after January 1, 1951, within the ceilings specified above.

f. Deceased Employees - Final Payment

The unpaid salary and unused annual leave of deceased employees are subject to FICA taxes within the amounts specified above, if paid in the same calendar year. If paid after the year of death, FICA taxes are not applicable.

** END OF SECTION **

1. Authority

5 CFR 581, Processing Garnishment Orders for Child Support and/or Alimony

2. Policies

a. Employees, excluding personal services contractors, can have their pay garnished for child support or alimony; a court order or other legal process must be provided.

b. Requests for garnishment of retirement or similar benefits to former or retired employees must be served on the Agency administering the benefit program (for Foreign Service employees, Department of State; for Civil Service employees, U.S. Office of Personnel Management).

3. Moneys Subject to Garnishment

Generally speaking only base, overtime and danger pay are subject to garnishment. Post differentials and allowances are not subject to garnishment. Certain moneys normally withheld from amounts paid to an employee, such as social security, retirement, health and basic life insurance premiums, and Federal, state and local taxes, also are excluded.

4. Procedures

a. The court order or other legal process via certified or registered mail, return receipt requested, or by personal service, to Assistant General Counsel, Employees & Public Affairs, NS 6892, Washington, DC 20523.

b. If known, the legal process should be accompanied by the full name of employee; employee's date of birth; employee's social security number; and employee's official duty station.

c. Within 15 days of receipt, GC/EPA will send to the employee at his/her duty station or last known address, a written notice:

--that such process has been served, including a copy of all documents served on the agency; --of the maximum garnishment limitations with a

request that the employee submit supporting affidavits or other documentation necessary for determining the applicable percentage limitation;
--that by submitting supporting affidavits or other necessary documentation, the employee consents to the disclosure of such information to he garnisher;
--of the percentage that will be deducted if he/she fails to submit the documentation; and
--that the Agency does not represent the interest of the employee in the pending legal proceeding.

Attachments:

7A. SF 1198, Request by Employee for Allotment of Pay for Credit to Savings Account with a Financial Organization
7B. State Tax Withholding Agreement List
7C. SF 1192, U.S. Savings Bond Accounts regulations
7D. SF 1199A, Allotments of Pay
7E. Form W-4, Income Tax Withholding

** END OF SECTION **

SF-1198
Request by Employee for Allotment of Pay for Credit to
Savings Account with a Financial Organization

Standard Form 1198
(Rev. September 1978)
Department of the Treasury
I TFRM 3-9000

REQUEST BY EMPLOYEE FOR ALLOTMENT OF PAY FOR CREDIT TO SAVINGS ACCOUNT WITH A FINANCIAL ORGANIZATION

(TO BE SUBMITTED BY EMPLOYEE TO EMPLOYING AGENCY)

TO BE INITIATED BY EMPLOYEE (IN TRIPLICATE) AND COMPLETED BY THE FINANCIAL ORGANIZATION (See Item No. 7)

(1) NAME OF EMPLOYEE (AS STATED ON PAYROLL)

(2) SOCIAL SECURITY NUMBER (OR OTHER EMPLOYEE NUMBER USED BY AGENCY)

(3) HOME ADDRESS

All information on the form, including the Social Security Account Number where necessary, is required under 31 U.S.C. 492; 31 CFR 209 and/or 210; and EO 9397. The information is confidential and is needed to provide entitlement to the benefits of the financial arrangement authorized by the authority cited. The information will be used to process the payment data from the Government agency to the financial organization and/or its agent. Failure to provide the information requested may affect the entitlement to such benefits.

(4) AGENCY (INCLUDE BUREAU, DIVISION, BRANCH, OR OTHER DESIGNATION)

You are hereby authorized, in accordance with 31 CFR Part 209, subject to all the conditions stated on this document, to take the action requested below with respect to deductions from salaries or wages due me in the amount specified below which are for remittance to the financial organization designated below, for credit to my savings account. Action will be effective with the next full pay period and deductions will continue until canceled by me in writing.

(5) FINANCIAL ORGANIZATION DESIGNATED (TO RECEIVE REMITTANCE)

(5A) NAME

(5B) EMPLOYER IDENTIFICATION NUMBER

(5C) ADDRESS

(6) EMPLOYEE'S ACCOUNT NUMBER IN THE FINANCIAL ORGANIZATION

(7) ACTION REQUESTED (CHECK ONE)

☐ NEW ALLOTMENT ☐ INCREASE ALLOTMENT ☐ DECREASE ALLOTMENT ☐ CANCEL ALLOTMENT

An authorization for a new or decreased allotment must be completed by the financial organization. An authorization to increase or cancel an allotment should be submitted directly to employing agency.

(8) AMOUNT OF ALLOTMENT

$

(9) SIGNATURE OF EMPLOYEE

(9A) DATE SUBMITTED TO AGENCY

TO BE COMPLETED BY FINANCIAL ORGANIZATION (for return of original and copy to employee and retention of a copy)

We, the above-designated financial organization, hereby agree to act as agent of the above-named Government employee in the capacity indicated and to accept, as our expense, such service charge, at the rate established in regulations of The Department of the Treasury, as will be deducted from the amount remitted to us. Our complete account number for the savings account to be credited is inserted in Block No.(6), so as to be included on records accompanying remittances.

THE FINANCIAL ORGANIZATION WILL CHECK WHICHEVER OF THE FOLLOWING PROVISIONS IS APPLICABLE:

☐ The address in Block No. (5C) is the single point in this financial organization which is to receive remittances for all allotments of pay of Government employees designating this financial organization. Our "employer identification number" is inserted in Block No. (5B).

☐ We can agree to act as agent of the above-named person in the capacity indicated only if remittances are forwarded to our respective branch offices where the savings accounts are maintained. The related branch office for this allotment of pay is identified by the parenthetical suffix inserted with our "employer identification number" in Block No. (5B), coordinate with the address shown in Block No. (5C).

AUTHORIZED SIGNATURE	TITLE	DATE

FOR SPECIAL ATTENTION OF EMPLOYEE (AND FOR INFORMATION OF THE FINANCIAL ORGANIZATION)

Agency payroll offices and disbursing offices operate within rigid time schedules to assure timely delivery of checks for net pay on the established payday—and there will be no change in this emphasis. As requested above, the amount allotted will be deducted from your salaries or wages and will be remitted by the disbursing office, as soon as practicable, to the designated financial organization. *It should be understood that such remittance may be received in the financial organization later than the regular payday—possibly 3 or 4 business days later.*

1198—104

06/15/1993 Revision Date

STATE TAX WITHHOLDING AGREEMENT LIST

Section 5517 of Title 5 of the United States Code, and Executive Order 10407, dated November 6, 1952, provide for withholding State and Territorial income taxes from the compensation of Federal employees if an agreement has been entered into between the Secretary of the Treasury and the proper official of the State or Territory. Pursuant to Section 5516 of Title 5 of the United States Code (47 D.C. Code 1586g) and Executive Order 10672, dated July 9, 1956, the Secretary of the Treasury and the Commissioners of the District of Columbia entered into an agreement for the withholding of the District of Columbia (D.C.) income taxes from the compensation of Federal employees. Up to December 1971, agreements have been reached with each of the following states for the withholding of State income tax by Federal agencies from the compensation of employees of the United States whose regular place of employment is within the State:

STATE CODE

01 Alabama	17 Louisiana	36 Oregon
50 Alaska	18 Maine	37 Pennsylvania
02 Arizona	19 Maryland	38 Rhode Island
03 Arkansas	20 Massachusetts	39 South Carolina
04 California	21 Michigan	43 Utah
05 Colorado	22 Minnesota	44 Vermont
07 Delaware	23 Mississippi	45 Virginia
08 District of	24 Missouri	47 West Virginia
Columbia	25 Montana	48 Wisconsin
10 Georgia	26 Nebraska	52 Hawaii
11 Idaho	30 New Mexico	
12 Illinois	31 New York	
13 Indiana	32 North	
14 Iowa Carolina	15 Kansas	34 Ohio
16 Kentucky	35 Oklahoma	

The agreements entered into by the Secretary of the Treasury and the respective States constitute the basis on which Federal agencies, including AID, withhold the State income tax from the compensation of their employees. The agreements contain the general provisions required by Executive Orders 10407 and 10672 as well as certain specific provisions providing conformity, as nearly as practicable, with usual fiscal practices of Federal agencies.

The heads of agencies or their designees comply, subject to the provisions in the agreement, with the State laws with respect to withholding the tax, filing the returns, and paying the tax. Agencies deal directly with the respective tax authorities, obtaining from the appropriate authority the needed forms, instructions, etc., making returns, and paying the tax.

** END OF SECTION **

U.S. Energy Savings Bonds

UNIFORM STATE/AID/USICA REGULATIONS

554 U.S. Energy Savings Bonds

554.1 Employees Eligible to Participate

The payroll deduction plan for the purchase of U.S. Energy Savings Bonds is available to employees of the United States. However, Energy Savings Bonds may not be issued to civilian employees of the United States who are not citizens of the United States and who reside in a country designated as an excess or near-excess currency country by the Secretary of the Treasury.

554.2 Authorization

a. Preparation of SF-1192

All requests to initiate, change, or cancel a bond deduction are documented on Form SF-1192, Authorization For Purchase and Request for Change United States Series EE Energy Savings Bonds. The form is prepared in an original only by the employee and submitted to the payroll office having custody of the employee's pay record. (See Exhibit 554.2 for additional instructions.)

b. Bond Denominations

The purchase prices and maturity values of Series EE bonds which may be purchased through the payroll deduction plan are as follows:

Purchase Price	Maturity Value
$ 25.00	$ 50.00
37.50	75.00
50.00	100.00
100.00	200.00
250.00	500.00
500.00	1,000.00
2,500.00	5,000.00
5,000.00	10,000.00

c. Permissible Bond Deduction Amounts

An allotment should be an aliquot part (an amount which divides equally into the whole without a remainder) of the total purchase price of a single bond or a combination of two or more bonds. Subject to the minimum allotment, i.e., $3.75, allotments in whole dollar amounts may be made.

554.3 Registration and Delivery of Bonds

The following limitations and conditions concerning the issuance of U.S. Energy Savings Bonds must be met:

a. One of the following forms of registration must be elected:

(1) Sole owner; e.g., John A. Smith.

(2) Coowner; e.g., John A. Smith or Mary E. Smith.

(3) Beneficiary; e.g., John A. Smith, payable on death to Mary E. Smith.

(4) In the above examples, Mary E. Smith is the correct inscription. The inscription "Mrs. John Smith" would be incorrect. Issuances should be made in the names of natural persons in their own right.

b. Purchasers may elect one of the following methods for the disposition of their bonds:

(1) Delivery to them at their post of assignment.

(2) Delivery by mail to any designated individual, concern, or address in the United States.

c. The SF-1192 must contain the Social Security Number of the owner and should contain the Social Security Number of any coowner or beneficiary of the bonds to be purchased. This information will appear on any bond issued and is applicable to minors who must have an SSN prior to being named as owner.

SF-1192 AUTHORIZATION FOR PURCHASE AND REQUEST FOR CHANGE
UNITED STATES SERIES EE SAVINGS BONDS

Keep Your Bonds in a Safe Place
Keep This Record Apart From Your Bonds
MAINTAIN SEPARATE RECORD FOR EACH BOND PLEDGE

Denomination	Serial Number	Date Issued	Date Redeemed	Amount Received

Increase your allotment today and watch your savings grow even more rapidly in the future

REPORT LOST, STOLEN, MUTILATED OR DESTROYED BONDS TO:
Bureau of the Public Debt
200 Third Street
Parkersburg, West Virginia 26101

REPLACEMENT WILL BE EXPEDITED BY INCLUDING THE ABOVE INFORMATION

Standard Form 1192
Revised March 1979
Department of the Treasury
I TFRM 3-6000—1192-102

AUTHORIZATION FOR PURCHASE AND REQUEST FOR CHANGE
UNITED STATES SERIES EE SAVINGS BONDS

FOR AGENCY USE

PRINT IN INK OR TYPE

DATE 9/1/79

EMPLOYEE'S NAME 1 2 (First Name) Ralph (Initial) H. (Last Name) Sims | SOC. SEC. OR EMP. PAYROLL NO. 123-45-6789 8

DEPARTMENT OR AGENCY State Department | BUREAU OR OFFICE Foreign Service | 3 LOCATION La Paz, Bolivia

4 A. NEW ALLOTMENT XX | B. INCREASE ALLOTMENT ☐ | C. CHANGE DENOMINATION ☐ | D. CHANGE INSCRIPTION ☐ | E. OTHER ACTION (Describe on reverse) ☐

(If you checked A, B, or C above, complete the following) → AMOUNT TO BE ALLOTTED EACH PAY PERIOD $ 6.25 — See attached card for authorized allotments | BOND DENOMINATION $50 ☒ $75 ☐ $100 ☐ $200 ☐ $500 ☐ $1000 ☐

BOND INSCRIPTION (If you checked A or D above, complete the following)

OWNER'S NAME (First Name) Ralph (Middle Name or Initial) H. (Last Name) Sims | SOCIAL SECURITY NO. 123-45-6789

5 ADDRESS (Number and Street) American Embassy
(City or Town) La Paz (State) Bolivia (ZIP Code)

(CHECK ONE) CO-OWNER ☒ BENEFICIARY ☐ 6 (First Name) Josephine (Middle Name or Initial) M. (Last Name) Sims | SOCIAL SECURITY NO. 234-56-7890 8

NSN 7540-00-026-0874 Previous edition not usable

(See page 3 of Exhibit for Item 7)

Standard Form 1192
Revised March 1979
Department of the Treasury
I TFRM 3-6000—1192-1102

AUTHORIZATION FOR PURCHASE AND REQUEST FOR CHANGE

UNITED STATES SERIES EE SAVINGS BONDS

FOR AGENCY USE

DATE

PRINT IN INK OR TYPE

EMPLOYEE'S NAME (*First Name*) (*Initial*) (*Last Name*) | SOC. SEC. OR EMP. PAYROLL NO.

DEPARTMENT OR AGENCY | BUREAU OR OFFICE | LOCATION

A. NEW ALLOTMENT ☐ B. INCREASE ALLOTMENT ☐ C. CHANGE DENOMINATION ☐ D. CHANGE INSCRIPTION ☐ E. OTHER ACTION (Describe on reverse) ☐

(If you checked A, B, or C above, complete the following) → | AMOUNT TO BE ALLOTTED EACH PAY PERIOD $ ______ *See attached card for authorized allotments* | BOND DENOMINATION $50 ☐ $75 ☐ $100 ☐ $200 ☐ $500 ☐ $1000 ☐

BOND INSCRIPTION (If you checked A or D above, complete the following)

OWNER'S NAME (*First Name*) (*Middle Name or Initial*) (*Last Name*) | SOCIAL SECURITY NO.

ADDRESS (*Number and Street*)
(*City or Town*) (*State*) (*ZIP Code*)

(CHECK ONE) CO-OWNER ☐ BENEFICIARY ☐ (*First Name*) (*Middle Name or Initial*) (*Last Name*) | SOCIAL SECURITY NO.

NSN 7540-00-026-0026 Previous edition not usable

The furnishing of social security numbers is required by the regulations governing savings bonds, Department of the Treasury Circular, Public Debt Series, Number 3–80 (31 CFR 353). The numbers are used to maintain ownership records of the bonds. Other information requested by this form is also required under the above regulations to establish the rights, authority and/or entitlement of the signers. Failure to furnish any of the required information may prevent completion of the transaction.

E. OTHER ACTION (Explain)

AVERAGE DATING:

Bonds of $75 or greater denomination will be dated as of the first day of the month in which the end of a pay period falls and at least half of the purchase price is accumulated.

I hereby authorize the foregoing allotment from my pay with the understanding that U.S. Savings Bonds will be issued as requested. This authorization is to remain in effect until canceled by me in writing or termination of my Federal employment.

EFFECTIVE ON FIRST PAYROLL PERIOD AFTER

______________________, 19____

____
Employee's Signature (Must be same as shown on payroll)

UNIFORM STATE/AID/USICA REGULATIONS

GUIDE FOR PREPARATION OF SF-1192

1. Mr., Mrs., Miss designation not required.
2. Name of employee as it appears on the payroll.
3. Regular post of assignment.
4. Check appropriate box to indicate action required.
5. Show address where bonds are to be delivered. If bonds are to be mailed to some address in the United States, indicate "By Mail" in Block E Other Action on reverse side and show the place to which the employee wishes the bonds mailed, e.g., "c/o Josephine M. Sims, 6839 Selkirke Drive, Bethesda, Maryland 20014."
6. Indicate the given name at all times (e.g., Josephine M. Sims, not Mrs. Ralph H. Sims).
7. Date must be the same or subsequent to the date shown at top.
8. Show social security number of owner and of coowner or beneficiary.

ADDITIONAL INSTRUCTIONS

A. Bond authorizations may be canceled by:

1. SF-1192 prepared by the employee;
2. Letter from the employee; or
3. Death, retirement, separation from the Service, or for administrative reasons.
4. Cable, followed by SF-1192 or confirmation letter.

B. The bond authorization (SF-1192) is filed with the payroll records so long as it remains in effect. When an employee transfers to a post serviced by another payroll office or to the Department, bond information will be forwarded to the new payroll office via telegraphic means.

UNIFORM STATE/AID/USICA REGULATIONS

SF-1192, AUTHORIZATION FOR PURCHASE AND REQUEST FOR CHANGE UNITED STATES SERIES EE SAVINGS BONDS (Reverse)

The furnishing of social security numbers is required by the regulations governing savings bonds, Department of the Treasury Circular, Public Debt Series, Number 3–80 (31 CFR 353). The numbers are used to maintain ownership records of the bonds. Other information requested by this form is also required under the above regulations to establish the rights, authority and/or entitlement of the signers. Failure to furnish any of the required information may prevent completion of the transaction.

E. OTHER ACTION (Explain)

AVERAGE DATING:

Bonds of $75 or greater denomination will be dated as of the first day of the month in which the end of a pay period falls and at least half of the purchase price is accumulated.

I hereby authorize the foregoing allotment from my pay with the understanding that U.S. Savings Bonds will be issued as requested. This authorization is to remain in effect until canceled by me in writing or termination of my Federal employment.

EFFECTIVE ON FIRST PAYROLL PERIOD AFTER
7 September 8, 1979

Ralph H. Sims
Employee's Signature (Must be same as shown on payroll)

PURCHASE PRICE OF BOND	$25	$37.50	$50	$100	$250	$500
FACE VALUE OF BOND	$50	$75	$100	$200	$500	$1000
Allotment Each Pay Period	Number of Allotments Required to Purchase Bonds					
$ 3.75		10				
5.00	5		10	20		
6.25*	4	6	8	16		
7.50		5				
10.00			5	10		
12.50	2	3	4	8	20	
18.75		2				
20.00				5		
25.00	1		2	4	10	20
31.25					8	16
37.50		1				
50.00			1	2	5	10
62.50					4	8
100.00				1		5
125.00					2	4
250.00					1	2
500.00						1

*MINIMUM ALLOTMENT FOR THOSE EMPLOYEES PAID MONTHLY

★ GPO : 1979 O - 280-453 (129A)

554.4 Maintenance of Individual Bond Accounts

a. Form Used and Manner of Posting

The payroll office is responsible for maintaining an Individual Bond Account Record for each employee participating in the payroll deduction plan for the purchase of U.S. Energy Savings Bonds. All deductions for bonds, bond issuances, unapplied balances and refunds must be shown in this record. While this data may be maintained in automated files, a printout similar to that shown in Exhibit 554.4a (p. 1) must be produced biweekly at the time the bond voucher is prepared.

b. Controls

Adequate internal controls to assure a balance between payroll vouchers, bond vouchers, and individual accounts, must be a part of the automated system. Predetermined controls of unapplied balances beginning and end of period, current pay period deductions, bond issuances and refunds, must be established. (Exhibit 554.4b). This record will be used to assure the overall accuracy of the data shown in the Individual Bond Account Record (554.4a(p. 1)).

c. Year-End Reporting

In order that proper countrol may be exercised by the Department and other agencies over deductions made from the salary of employees for the purchase of U.S. Energy Savings Bonds and the issuance of those bonds, each payroll center making bond deductions and issuances is required to report annually on such activity. Reporting must include the unapplied balance brought forward from the previous calendar year, current year net deductions (deductions less refunds), issuances and the unapplied balance at the end of the current calendar year. (See Exhibit 554.4c for sample report.) This report is to be transmitted to the headquarters office of each serviced agency. For State: M/COMP/FO.

Unapplied bond balances at the end of the calendar year are consolidated in the Department of State or respective agency and this consolidated amount is compared with the Department of Treasury balance in the General Ledger Accounting Branch or in the administrative accounting office of the other agencies. Any differences are then identified and reconciled.

554.5 Issuance of Bonds

a. Dating of Bonds

A $50.00 U.S. Energy Savings Bond is dated as of the first day of the month in which total deductions equal the purchase price of the bond (that is, $25.00). If the denomination is $75.00 or larger (purchase price of $37.50 or more), the bonds are dated as of the first day of the month in which one-half or more of the purchase price is accumulated in the employee's account.

b. SF-1183, Subscriber List for Issuance of U.S. Savings Bonds and Accompanying Inscription Data Lists

At the close of each payroll period, a review of individual bond accounts determines to whom bonds are to be issued. This review may be a manual or automated operation. An SF-1183, manual or automated, (Exhibit 554.5b (pp. 1 and 2)) is prepared for each bond denomination and issue month.

Supporting each SF-1183 will be a listing (Inscription Data List) containing complete inscription data for each bond to be issued. (See Exhibit 554.5b (pp. 3 and 4)). Issuance of bonds may be an automated process, however, the SF-1183 and the Inscription Data List should be prepared to support action by the disbursing officer.

The SF-1183 and accompanying Inscription Data List are forwarded under cover of the SF-1166 (see section 554.5c) to the disbursing officer.

SAMPLE FORMAT INDIVIDUAL BOND ACCOUNT RECORD

INDIVIDUAL BOND ACCOUNT RECORD

AGENCY: State 1 BUREAU: 1 PAYROLL OFFICE: RAMC, Paris

PAY PERIOD # 25 FROM: 12/3 TO: 12/16/78

Employee Name	SSN	Unapplied Bal B/F	Withholdings	Issuances	Refunds	Unapplied Bal End of Period
John Abel	111-22-3333	25.00	25.00	100.00		
Mary Baker	222-33-4444	18.75	18.75			
Carl Cain	333-44-5555	6.25	6.25			12.50
Mark Dee	444-55-6666	12.50			12.50	
TOTAL		112.50 2	50.00	100.00	12.50	50.00 3

UNIFORM STATE/AID/USICA REGULATIONS

GUIDE FOR PREPARATION OF INDIVIDUAL BOND ACCOUNT RECORD

1. A separate Record must be maintained for each Agency/Bureau.

2. This amount must agree with the Unapplied Bal End of Period figure shown on the Individual Bond Account Record for the immediate prior pay period.

3. This amount must equal the Ending Unapplied Balance on the Predetermined Bond Control Record for the same pay period.

SAMPLE FORMAT FOR
PREDETERMINED U.S. ENERGY SAVINGS BONDS CONTROL RECORD

PREDETERMINED U.S. ENERGY SAVINGS BONDS CONTROL RECORD

AGENCY: State (1) BUREAU: (1) PAYROLL OFFICE: RAMC, Paris CALENDAR YEAR: 1978

Pay Period No.	Net Deductions SF-1166 Sch No	Net Deductions Amount (2)	Issuances SF-1166 Sch No	Issuances Amount	Ending Unapplied Balance	Signature/Initials of Verifier
Balance Forward From 1977					75.00 (3)	(5)
01	80101	50.00	3712	75.00	50.00	
02	80201	75.00	3850	18.75	31.25	
25	82501	37.50	4213	100.00	50.00 (4)	
		1,175.00		1,200.00	50.00	

UNIFORM STATE/AID/USICA REGULATIONS

GUIDE FOR PREPARATION OF PREDETERMINED
U.S. ENERGY SAVINGS BONDS CONTROL RECORD

1. A separate Control Record must be maintained for each Agency/Bureau.

2. Amounts in this column are taken from the payroll voucher (SF-1166). Amounts shown are deductions less refunds. The amount should equal the Withholdings minus Refunds amounts shown on the total line of the related Individual Bond Account Record for the corresponding pay period. (See figures in Exhibit 554.4a(p. 1).)

3. Unapplied Bond balance brought forward from previous year.

4. Amount must agree with the Total line Unapplied Balance End of Period column of the related Individual Bond Account Record produced by the automated system.

5. Verifier will sign or initial opposite each pay period's Ending Unapplied Balance after verification. Any discrepancy must be reconciled. Signature or initials certifies that the automated Individual Bond Account Record is in agreement with the manually prepared Predetermined Bond Control Record.

SAMPLE FORMAT U.S. ENERGY SAVINGS BONDS
YEAR END SUMMARY REPORT

U.S. ENERGY SAVINGS BONDS YEAR END SUMMARY REPORT

AGENCY: State BUREAU: ______ PAYROLL OFFICE: RAMC, Paris

CALENDAR YEAR: 1977

Unapplied Bond Bal. Beg. of 1977:	$75.00
Net Deductions (Deductions less Refunds):	$1,175.00
Issuances:	$1,200.00
Unapplied Bond Bal. End of 1977:	$50.00

Note: Figures shown must agree with verified totals from Predetermined U.S. Energy Savings Bonds Control Report.

SAMPLE FORMAT FOR SF-1183 SUBSCRIBER LIST
FOR ISSUANCE OF UNITED STATES SAVINGS BONDS

Standard Form No. 1183
(Rev. 12/79)
Dept. of the Treasury
I TFRM 3-6000

SUBSCRIBER LIST FOR ISSUANCE OF UNITED STATES SAVINGS BONDS

DEPARTMENT 1	BUREAU OR OFFICE	AGENCY FILE CODE 2	D.O. Symbol 3	VALIDATING DATE (For use by D.O. only) 4
State	AmEmbassy London		6207	
			Schedule No. 14 5	Subscriber List No. 19 6

DESIGNATED AGENT'S NAME, TITLE, AND ADDRESS
John Doe, USDO
RAMC, Paris

Bond Denomination 7 $50.00	Unit Purchase Price $25.00
Issue Month* 8 July 19XX	No. of Bonds 9
Total Purchase Price $ 225.00	

BOND NUMBERS
FROM | TO

SAVINGS BONDS SHOULD BE ISSUED IN ACCORDANCE WITH INFORMATION HEREON, AND ON THE ATTACHED— 9

- ☐ Listing of subscriber numbers (or inscription data).
- ☐ "Finder" magnetic tape records or punched cards.
- ☐ Bond issuance magnetic tape records or punched cards.

*Leave blank when issue month is included on magnetic tape records.

☐ Out of sequence "From and To" numbers shown on reverse.

* U.S. GOVERNMENT PRINTING OFFICE : 1980 0—200-150 16471

UNIFORM STATE/AID/USICA REGULATIONS

SAMPLE FORMAT FOR INSCRIPTION DATA LISTING

BOND DENOMINATION: 1 50.00

ISSUE MONTH: 2 July 19XX

SCHEDULE NO: 3 14

SUB LIST NO: 4 19

NUMBER OF BONDS: 5 9

PAGE 1 OF 2

6 7	William T. Brown American Embassy London, England	8 220-12-3035
9	or Martha N. Brown	10 123-45-6789
	Richard A. Jones 1215 Skyline Drive Harrisonburg, Virginia 22835	223-51-6321
11	p.o.d. Jane L. Jones	12 234-56-7890
	John A. Lawrence c/o Jacob Lawrence 4465 16th Street Winchester, Virginia 22164	232-45-7599
13 14	or Marian P. Lawrence	111-22-3333
	Cheryl L. Potter c/o Miss Rose A. Lee 145 Butte Avenue Denver, Colorado 80203	234-56-7891
	p.o.d. Rose A. Lee	222-33-4444
	Andrew B. Struther American Embassy London, England	276-23-3456
	p.o.d. Jacob A. Struther	333-44-5555
	Ruby M. Roberts 4020 North Sixth Street Wildwood, New Jersey 08332	298-67-5434
	p.o.d. Mary A. Roberts	444-55-6666

UNIFORM STATE/AID/USICA REGULATIONS

GUIDE FOR PREPARATION OF SF-1183

1. Separate requests are prepared for each agency/bureau.
2. Leave blank.
3. Enter symbol of the Regional Disbursing Officer or the checking account symbol of the bond center.
4. For use of the Disbursing Officer issuing the bonds.
5. Enter the number of the covering SF-1166. (See Exhibit 554.5c.)
6. Subscriber List numbers begin with No. 1 and run consecutively throughout the fiscal year for each agency/bureau.
7. A separate schedule is prepared for each denomination of bonds; that is, \$50.00 and \$75.00 bonds may not be listed on the same schedule.
8. Separate forms SF-1183 prepared when bonds are to be dated for different months. (See section 554.5a.)
9. Check box indicating media by which issuance data is being provided. Where disbursing officer is a part of the payroll center and bond issuances are an automated process, the media will be the Inscription Data Lists that accompany the SF-1183 and the first box will be checked.

UNIFORM STATE/AID/USICA REGULATIONS

GUIDE FOR PREPARATION OF INSCRIPTION DATA LISTING

ATTACHMENT TO SF-1183 SUBSCRIBER LIST FOR ISSUANCE OF UNITED STATES ENERGY SAVINGS BONDS

1. A separate listing is prepared for each Bond Denomination of bonds; that is, $50.00 and $75.00 bonds may not be on the same listing.
2. A separate listing is prepared for each Issue Month within a Bond Denomination for those denominations of $75.00 or more.
3. Enter the number of the covering SF-1166. (See Exhibit 554.5c.)
4. Subscriber List numbers begin with No. 1 and run consecutively throughout the fiscal year for each agency/bureau.
5. Show number of bonds to be issued as shown by data inscriptions listed.
6. Name of Owner.
7. Address of Owner.
8. Social Security Number of Owner.
9. Name of Coowner, if applicable.
10. Social Security Number of Coowner, if applicable.
11. Name of Beneficiary, if applicable.
12. Social Security Number of Beneficiary if applicable.
13. Coowner is designated by "or".
14. A married woman's own given name is used, not that of her husband. For example, "Marian P. Lawrence" not "Mrs. John A. Lawrence". Mr., Mrs., or Miss are not to be shown on the bond inscription.

c. SF-1166, Voucher and Schedule of Payments

Form SF-1166, Voucher and Schedule of Payments, is prepared for each agency/bureau reflecting issuances for the pay period (Exhibit 554.5c). This SF-1166 with related SF-1183's and Inscription Data Lists is forwarded to the disbursing officer for processing.

The disbursing officer should receive the original and one copy of the SF-1166 and the payroll office should retain one copy for control and record purposes. Additional copies as required by the center's internal control are to be determined and documented by the center.

d. Action by the Disbursing Officer

Upon receipt of a properly certified SF-1166 with supporting SF-1183 and Inscription Data List, the disbursing officer will issue and distribute bonds in accordance with this documentation.

554.6 Cashing of U.S. Energy Savings Bonds

Instructions regarding the cashing of U.S. Energy Savings Bonds are contained in section 823 and in 7 FAM 255.

554.7 Disposition of Unapplied Bond Balance

a. Transfer of Employee

When an employee has been reassigned to another post, the Department, or other agency the current SF-1192 authorizing bond deductions continues in effect unless the employee requests cancellation. If employee does not request cancellation, the bond information will be transmitted to the new payroll center telegraphically along with other data contained in the transfer of authority to pay. Any unapplied balance remaining in the employee's bond account is refunded on a current payroll voucher.

b. Cancellation of Bond Deductions

When an employee discontinues bond deduction or is being separated from the agency, any unapplied balance remaining in employee's bond account is refunded. If the amount of the refund exceeds the amount of the deductions for the agency for the period, the transaction is recorded as a payment on SF-1221.

c. Deceased Employees

Refund of unapplied bond balances due the estates of deceased American employees is handled in accordance with the instructions in section 482. The estate of a Foreign Service National employee will receive unapplied balances due in accordance with local law.

554.8 Missing or Damaged Bonds

a. Receipt of Bonds in Multilated or Defaced Condition

If the U.S. Energy Savings Bonds returned to the post by the issuing office are in mutilated or defaced condition when received by the post, the bonds are returned to the issuing office supported by Treasury Department Form TFS-258, Request for Reissuance or Cancellation of U.S. Energy Savings Bonds.

More than one bond may be listed on a single TFS-258, when the bonds are to be canceled, or when they are registered to one owner and are to be reissued. (See Exhibit 554.6a.)

b. Nonreceipt of Bond

The following procedures are followed when bonds are missing:

(1) When U.S. Energy Savings Bonds are missing, the individual or post writes directly to the disbursing office which issued the bonds giving as much information as possible about the missing bonds. This communication includes the name of the bond owner and the authorized inscription. In addition, the serial number of the bond, if known, is given.

UNIFORM STATE/AID/USICA REGULATIONS

SAMPLE FORMAT FOR SF-1166 VOUCHER AND SCHEDULE OF PAYMENTS

Standard Form No. 1166
7 GAO 5000
1166-118

VOUCHER AND SCHEDULE OF PAYMENTS

(1) DEPARTMENT OF STATE
(DEPARTMENT OR ESTABLISHMENT)

Schedule No. (2) 14
Sheet 1 of 1

BUREAU OR OFFICE: American Embassy

LOCATION OF TRANSMITTING OFFICE: RAMC, Paris

AGENCY STATION NO.: 19-00-6207 (3)

APPROPRIATION SUMMARY:
19X6050 $806.25

Payroll Period: 7/16/78 - 7/29/78 (6)

PAID BY (4)

VOUCHER NO.	PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO. OR OTHER IDENTIFICATION	AMOUNT	D.O. CHECK NO.
(5)	Federal Reserve Bank of Richmond, VA		
	Bonds - Series EE		
	Bond Schedule / Amount		
	19 / $225.00		
	20 / 337.50		
	21 / 250.00		
	22 / 250.00		
		806.25	

Pursuant to authority vested in me, I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated hereon or on supporting vouchers.

GRAND TOTAL $806.25

July 28, 19XX
(Date)

Morris K. Sharp
(Authorized certifying officer)
Morris K. Sharp

Original
(Disbursing Officer)

GPO : 1968—775-334

UNIFORM STATE/AID/USICA REGULATIONS

GUIDE FOR PREPARATION OF SF-1166

1. Separate schedules in accordance with payroll center's procedures are prepared for each agency/bureau.
2. Number consecutively in accordance with payroll center's voucher numbering system.
3. Each agency/bureau serviced has been assigned an 8-digit accounting station symbol which is to be shown here. The number shown here must agree with the number shown on the related payroll SF-1166.
4. To be completed by the disbursing officer issuing the bonds.
5. All bond vouchers will show "Federal Reserve Bank of Richmond, Virginia," except those for issuance by the Treasury Regional Disbursing Office, Manila, which will use "Federal Reserve Bank of San Francisco, California".
6. Show pay period inclusive dates.

ADDITIONAL INSTRUCTIONS

Only one SF-1166 need be prepared covering all SF-1183's for the agency/bureau by pay period.

UNIFORM STATE/AID/USICA REGULATIONS

TREASURY DEPARTMENT TFS-258, REQUEST FOR REISSUANCE OR CANCELLATION OF U.S. ENERGY SAVINGS BONDS

DEPARTMENT OF THE TREASURY
FISCAL SERVICE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS
DIVISION OF DISBURSEMENT
FORM NO. TFS-258 (REV. 6'74)

Date September 4, 1971

REQUEST FOR REISSUANCE OR CANCELLATION OF U. S. SAVINGS BONDS

TO: DISBURSING OFFICER

(Location) RAMC, Paris

1

6

[XX] REISSUE: Reason No. (see reverse) List below for reissue only bonds registered to one owner.

2

[ ] CANCEL: Reason No. (see reverse) For cancellation bonds for different owners may be listed.

BOND SERIAL NUMBER	ISSUE MONTH	VALIDATION DATE	BUREAU SCH. NO.	SUBSCRIBER LIST NO.	IF REISSUED INSERT SERIAL NUMBER OF REISSUE
K 14 297 129 E	July 1971	July 9, 1971	20	31	
K 14 389 141 E	July 1971	Aug. 7, 1971	21	34	

REISSUE THE ABOVE LISTED BOND(s) WITH THE FOLLOWING REGISTRATION

7

William T. Brown
American Embassy
Ottawa, Canada

P.O.D. Martha M. Brown

CANCEL BONDS LISTED ABOVE. (List bond serial number only)

Credit to: 3 X6050 (4)
Agency Station Code

U. S. SAVINGS BONDS 8
(Department) (Bureau)

5 and send certificate of deposit to:

(FOR USE OF DISBURSING OFFICE ONLY)

This request is within the scope of the regulations and the information given is correct. Credit Checking Account Symbol:

Place D. O Validating Stamp Here

James Schmidt
(Authorized Certifying Officer)

Department of State
(Department)

AmEmbassy, Ottawa
(Bureau)

(OVER)

UNIFORM STATE/AID/USICA REGULATIONS

GUIDE FOR PREPARATION OF TFS-258

1. Show location of issuing disbursing officer.
2. Check appropriate box to indicate action to be taken.
3. Insert applicable agency code when action is cancellation of bond.
4. Leave blank.
5. See section 554.9b(3) for method of recording the amount refunded for a canceled bond into the payroll and disbursing records.
6. More than one bond may be listed on the same form under conditions specified here.
7. When action to be taken is re-issuance, show the correct registration here.
8. If the cancellation action is taken for another agency, show here the name of the Department and bureau being serviced.

UNIFORM STATE/AID/USICA REGULATIONS

TFS-258, REQUEST FOR REISSUANCE OR CANCELLATION OF U.S. ENERGY SAVINGS BONDS
(Reverse)

REASONS FOR REQUESTED ACTION

☐ REISSUE

(1) Issue month inscribed__________ ☐ As Certified ☐ Error of Issuing Office

Correct issue month is__________

(2) To correct an error in registration.
(Please submit S.F. No. 1177 to correct addressograph plate)

(3) Incorrect plate was printed due to:

☐ (a) Agency certified incorrect employee number.

☐ (b) Disbursing office pulled incorrect plate.

☐ CANCEL

(4) Purchase price has not been accumulated and bond allotment has been canceled.

(5) Purchase price will not be accumulated until pay period

ending__________

(6) Owner requested bonds of a different denomination.

If reason for reissue or cancellation of bond is not listed, add to list shown here; e.g. "(7) Bond received in mutilated condition." (See section 554.8a.)

SUBMIT THE ORIGINAL AND TWO (2) COPIES

FORM PD-3062

FORM PD 3062
Dept. of the Treasury
Bur. of the Public Debt
(Rev. Feb. 1977)

CLAIM FOR RELIEF ON ACCOUNT OF INSCRIBED UNITED STATES SAVINGS BONDS LOST, STOLEN OR DESTROYED PRIOR TO RECEIPT BY OWNER, COOWNER OR BENEFICIARY

IMPORTANT: Any person who makes a claim or statement on this form which he knows to be false, fictitious, or fraudulent may be fined $10,000 or imprisoned for five years, or both.

To: Federal Reserve Bank or Branch at ____________________
(Enter name of FRB which supplies your stock of bonds)

PART I – TO BE COMPLETED BY ISSUING AGENT

The undersigned issuing agent reports the loss, theft or destruction of the following-described United States Savin

Bonds which were
☐ inscribed, validated and accounted for:
☐ properly inscribed but not validated:

SERIES	DENOMINATIONS (Face Amount)	SERIAL NUMBERS	ISSUE DATE	INSCRIPTION (Name or names with connecting words and address exactly as inscribed on bonds – USE SEPARATE FORMS WHENEVER INSCRIPTIONS DIFFER)

The above-described bonds were issued on ____________________, 19____, upon application

of ____________________ (Name of purchaser) ____________________, for delivery

to ____________________ (Name)

Address ____________________
(Number and street or rural route) (City or town) (State) (ZIP code)

The circumstances of the custody, handling and dispatch of the bond(s) are as follows:

(Note to Issuing Agent: Part II and, if pertinent, Part III/Part IV must be completed before the following recommendation for replacement bonds is completed.)

The undersigned issuing agent, on the basis of the above statements and the certifications, requests and agreements in Part II and, if pertinent, Part III/Part IV, recommends that bonds in replacement of those described above be issued and

delivered to ____________________ (Name)

Address ____________________
(Number and street or rural route) (City or town) (State) (ZIP code)

The undersigned issuing agent agrees that should the missing bonds ever come into its possession, it will surrender such bonds to the Bureau of the Public Debt, 200 Third Street, Parkersburg, West Virginia 26101.

(SEAL OR ISSUING AGENT'S VALIDATING STAMP)

____
(Name of issuing agent)

____
(Address)

Date ____________________ By ____________________
(Signature and title of officer)

06/15/1993 Revision Date

UNIFORM STATE/AID/USICA REGULATIONS

FORM PD-3062

FORM PD 3062
Dept. of the Treasury
Bur. of the Public Debt
(Rev. Feb. 1977)

CLAIM FOR RELIEF ON ACCOUNT OF INSCRIBED UNITED STATES SAVINGS BONDS LOST, STOLEN OR DESTROYED PRIOR TO RECEIPT BY OWNER, COOWNER OR BENEFICIARY

IMPORTANT: Any person who makes a claim or statement on this form which he knows to be false, fictitious, or fraudulent may be fined $10,000 or imprisoned for five years, or both.

To: Federal Reserve Bank or Branch at ______________________
(Enter name of FRB which supplies your stock of bonds)

PART I – TO BE COMPLETED BY ISSUING AGENT

The undersigned issuing agent reports the loss, theft or destruction of the following-described United States Savings Bonds which were
☐ inscribed, validated and accounted for:
☐ properly inscribed but not validated:

SERIES	DENOMINATIONS (Face Amount)	SERIAL NUMBERS	ISSUE DATE	INSCRIPTION (Name or names with connecting words and address exactly as inscribed on bonds – USE SEPARATE FORMS WHENEVER INSCRIPTIONS DIFFER)

The above-described bonds were issued on ______________________, 19____, upon application of ______________________ (Name of purchaser), for delivery to ______________________ (Name)

Address ______________________ (Number and street or rural route) (City or town) (State) (ZIP code)

The circumstances of the custody, handling and dispatch of the bond(s) are as follows:

(Note to Issuing Agent: Part II and, if pertinent, Part III/Part IV must be completed before the following recommendation for replacement bonds is completed.)

The undersigned issuing agent, on the basis of the above statements and the certifications, requests and agreements in Part II and, if pertinent, Part III/Part IV, recommends that bonds in replacement of those described above be issued and delivered to ______________________ (Name)

Address ______________________ (Number and street or rural route) (City or town) (State) (ZIP code)

The undersigned issuing agent agrees that should the missing bonds ever come into its possession, it will surrender such bonds to the Bureau of the Public Debt, 200 Third Street, Parkersburg, West Virginia 26101.

(SEAL OR ISSUING AGENT'S VALIDATING STAMP)

______________________ (Name of issuing agent)

______________________ (Address)

Date ____________ By ______________________ (Signature and title of officer)

UNIFORM STATE/AID/USICA REGULATIONS

GUIDE FOR PREPARATION OF PD-3062

A. Part I will be completed by the issuing disbursing officer and signed by the Issuing Agent upon receipt of this form with Part II and, if pertinent, Part III/Part IV completed and signed by the required individuals.

B. Data required is self-explanatory.

UNIFORM STATE/AID/USICA REGULATIONS

REVERSE OF FORM PD-3062 (PARTS II, III AND IV)

NOTE: THE FURNISHING OF (TAXPAYER IDENTIFYING) NUMBERS IS REQUIRED BY THE REGULATIONS GOVERNING SAVINGS BONDS I.E. DEPT. C.R. NO. [illegible] C.F.R. REV. THE NUMBERS ARE USED TO MAINTAIN OWNERSHIP RECORDS OF THE BONDS. OTHER INFORMATION REQUESTED BY THIS FORM IS ALSO REQUIRED UNDER THE ABOVE REGULATIONS TO ESTABLISH THE RIGHTS, AUTHORITY, AND OR ENTITLEMENT OF THE SIGNERS. FAILURE TO FURNISH ANY OF THE REQUESTED INFORMATION MAY PREVENT COMPLETION OF THE TRANSACTION.

PART II – TO BE COMPLETED BY OWNER, COOWNERS OR BENEFICIARY

Each of the undersigned certifies that the United States Savings Bonds described in Part I of this form have not been received by him, that to the best of his knowledge and belief the bonds have not been received by anyone for his account, and that he does not know what happened to them. If the address of the owner, coowner or beneficiary to whom delivery was requested has changed since delivery instructions were given, that person further certifies that he has inquired at his former address to which delivery was requested, and that he was unable to locate the bonds. Each of the undersigned requests that other bonds, inscribed in the same manner, be issued to replace the bonds described in Part I and, in consideration of the granting of such request, agrees that should the missing bonds ever come into his possession, he will surrender them to the Bureau of the Public Debt, 200 Third Street, Parkersburg, West Virginia 26101.

(Signature of owner or one of coowners)	(Signature of other coowner or beneficiary)
(Number and street or rural route)	(Number and street or rural route)
(City or town) (State) (ZIP code)	(City or town) (State) (ZIP code)
(Date)	(Date)

(Complete Part IV if one of the persons named on the bond is a minor not under legal guardianship and not of sufficient competency and understanding to sign this form and comprehend the nature of the transaction.)

PART III – TO BE COMPLETED BY CONSIGNEE (OTHER THAN OWNER, COOWNER OR BENEFICIARY)

The undersigned consignee certifies that it has not received the United States Savings Bonds described in Part I of this form, that it has no knowledge that the bonds were received by anyone for its account, and that it has no information as to the disposition of the bonds. The undersigned consignee agrees that should the missing bonds ever come into its possession, it will surrender such bonds to the Bureau of the Public Debt, 200 Third Street, Parkersburg, West Virginia 26101.

(Name of individual or organization)

(Address)

Date ______________________ By ______________________
(Signature and title of officer)

PART IV – CERTIFICATION ON BEHALF OF MINOR NOT UNDER GUARDIANSHIP

To be executed by both parents if living, and in the event the minor does not reside with either parent, also by the person who furnishes his chief support.

I/We certify that ______________________, age ______, on whose behalf I/we are signing, is not of sufficient competency and understanding to sign this form and that

(Check applicable block.)
- ☐ he (she) is my child and resides with me.
- ☐ he (she) does not reside with either parent and receives his (her) chief support from me.

(Signature of father)	(Signature of mother)

(Signature of person who furnishes minor's chief support)

CDT: 1993/06/15
EDT: 1987/12/31

Allotments of Pay

556 Allotments of Pay

556.1 Definitions

For the purposes of this section, the following terms have the meanings as stated.

a. "Allottee" is the person or institution to whom the allotment is made payable.

b. "Allotter" is the officer or employee from whose compensation the allotment is made.

c. "Allotment" is an allotment of all or a portion of the compensation of a civilian employee which is authorized to be paid to an allottee.

d. "Continental United States" means the several States and the District of Columbia, but excluding Alaska and Hawaii.

e. "Compensation" (1) for American employees is the net salary due an employee after all authorized deductions (such as retirement or FICA, Federal withholding tax, and others, when applicable) have been made; and (2) for local employees is the basic salary due an employee less any authorized deductions (for example, Civil Service retirement).

f. "Basic salary" for local employees is that portion of gross salary (the rate shown on the approved local compensation plan) which is considered to be exclusive of the value of all fringe benefits (offsets for local government welfare programs, severance pay, family allowance, bonuses, etc.) included in the gross rate shown on the approved local compensation plan.

Example:

Gross rate..........	1,000	local currency units
Fringe benefits	200	units (25% of base salary in area as determined in local salary survey)
Base pay	800	units (maximum allotment if no other authorized deductions)

g. "Net pay" is defined by the Department of the Treasury as the net amounts of salaries or wages due employees after all payroll deductions. For purposes of the uniform procedure for deposit of net pay in banks in the United States using the SF-1189, "net pay" herein means the net amount on the payroll due the employee after all payroll deductions and allotments of pay for savings accounts and other purposes (for which overseas employees may make allotments) are subtracted from gross amount due. It may include allowances and other expenses paid through the payroll system or otherwise included in the employee's paycheck.

556.2 General Policy

556.2-1 Authority for Allotments of Pay

The regulations prescribed in this section will govern allotments of pay under the basic authority in 5 U.S.C. 5525; regulations issued in the Federal Personnel Manual (Basic) chapter 550, subchapter 3, and in Federal Personnel Manual Supplement 990-1, book III, part 550, subpart C, pursuant to Executive Order 10982, December 25, 1961; and Treasury Fiscal Requirements Manual, part III, chapters 6000 and 7000.

556.2-2 Meaning and Effect of Allotments of Pay

Making an allotment of pay is a voluntary act of an employee which carries no corresponding obligations on the part of the U.S. Government and requires no administrative adjudication to become effective. Allotments are revocable at the will of the allotter and invest no property rights in the allottee unless and until they have been paid to the allottee. Allotment records are for official use only and are not to be disclosed without the written consent of the employee.

556.3 Regulations Governing Allotments of Pay

556.3-1 Authorized Allotters

Employees who are serving under appointments not limited to 6 months or less and who are stationed in foreign areas may make biweekly allotments of all or portions of their net compensation and may provide for payment of amounts so allotted to designated payees. Employees desiring to allot their entire net salary need not indicate a specific amount. (See Exhibit 556.4-1 (p. 2, item 8).)

556.3-2 Purposes for Which Allotments May Be Made

Allotments may be made for the following purposes:

a. By American Employees Overseas

(1) For the support of relatives or dependents of the allottees.

(2) For fixed amounts to checking and savings account (other than net pay to banks).

(3) For payment of insurance premiums.

(4) For installment payments on the purchase of an automobile.

(5) For payment to the State Department Federal Credit Union, the Lafayette Credit Union, and the American Foreign Service Protective Association (AFSPA).

(6) For payment to lawfully appointed attorneys.

(7) For the purchase of prior years of service credit in the Foreign Service Retirement System.

(8) For other similar purposes, not specifically prohibited and when approved by the authorized certifying officer.

b. By Local Employees

(1) For checking and savings accounts.

(2) For the support of relatives or dependents of the allotter.

(3) For group insurance in a private company underwritten by an American insurance company.

(4) For group insurance in a private company not underwritten by an American insurance company, when approved by the post administrative officer.

(5) For purchase of prior years of service credit under the Civil Service Retirement System. (See section 573 for method of payment.)

(6) For any purpose approved jointly by the heads of agencies in a country and authorized jointly by headquarters agencies participating in the interagency compensation agreement published in 3 FAM Exhibit 931.3.

c. By Employees in the United States (Washington)

(1) For credit to savings accounts with financial organizations (use SF-1198).

(2) For Combined Federal Campaigns; dues for labor organizations or associations of management officials and supervisors, with which the agency has agreed in writing to deduct allotments for payment of members' dues; State or D. C. income tax withholdings; and other under basic authority in section 556.2-1.

556.3-3 Purposes for Which Allotments May Not Be Made

Allotments may not be made for the following purposes:

a. By American Employees

(1) For contributions to charities, except through a Combined Federal Campaign.

(2) For payment of dues to civic, fraternal, or other organizations, except to labor organizations or associations of management officials and supervisors, with which the agency has agreed in writing to deduct allotments for payment of members' dues.

(3) For payment of indebtedness, except as specifically provided in section 556.3-2a.

(4) For any other purpose for which a payroll deduction is prohibited.

b. By Local Employees

(1) For contribution to charities.

(2) For payment of dues to civic, fraternal, or other similar organizations.

(3) For payment of indebtedness, except as specifically provided in section 556.3-2b.

(4) For payment of taxes or other assessments levied by foreign governments against local employees except where authorized by U.S. statute, treaty, or Executive agreement.

(5) For any other purpose for which a payroll deduction is prohibited.

556.3-4 Authorized Allottees

So long as an allotment is for one of the purposes permitted by section 556.3-2 it may be made to any allottee specifically designated in writing by the allotter. Application for allotments of pay are made on FS-479, Allotment of Pay, Application and Authorization to Make, Change, or Discontinue. Allotters make all necessary arrangements with their banks or other allottees for the disposition of allotment checks prior to making an application for an allotment of pay.

556.3-5 Limitations on Allotments

The following limitations apply to the making or approving of allotments:

a. Allotments of pay will be made on a pay period basis only.

b. Allotments of pay must be for four or more pay periods , with exception that an employee may have an allotment of pay for less than four pay periods to make final interest payments in connection with the purchase of prior service credit under the Civil Service or Foreign Service Retirement System, as applicable.

c. Not more than three allotments of pay will be permitted to run simultaneously for an employee.

d. An employee may not have more than one allotment of pay payable to the same allottee at the same time.

556.3-6 Discontinuance of Allotment

An allotment of pay will be discontinued at the request of the allotter upon written application on FS-479. Allotments may be discontinued by the certifying officer who possesses the employee's pay card, without the signature of the allotter, under the following circumstances:

a. On the retirement, death, or separation from the service of the allotter.

b. On the death of the allottee or when allottee's whereabouts becomes unknown.

c. On instructions from the Department, other agency, or the principal officer of the applicable agency.

d. When the circumstances under which allotments are permitted under section 556.3-1 no longer exist.

e. When, for any reason, such as leave without pay, the net pay due the employee for a biweekly pay period is less than the amount of employee's allotment for the same period. Exception to this provision is made in the case of "Total Net Pay Balance" allotments of pay (see section 556.3-1).

556.3-7 Special Allotments

Allotments may be authorized, for one of the purposes permitted by section 556.3-2, to become effective when an order of evacuation is issued. Payment of allotments so authorized may not be made until the issuance of such evacuation order.

556.4 Guide for Employees, Certifying Officers, and Payroll Offices

556.4-1 Application to Make, Change, or Discontinue an Allotment of Pay

FS-479, Allotment of Pay, Application and Authorization to Make, Change, or Discontinue, is used for employees stationed at a post overseas. It is completed as illustrated in Exhibit 556.4-1. If executed by the employee when employee is absent from post of assignment, the white, green, and blue copies are forwarded to the post which is payrolling employee. This form may be executed by the certifying officer to discontinue an allotment of pay under the circumstances outlined in section 556.3-6.

556.4-2 Recording Allotments of Pay

After the FS-479 has been approved and distributed, the payroll office should record the information contained thereon, in the space provided on the employee's pay card, if operating under a manual system, or as provided in the post operating manual, if under a mechanized system. All subsequent changes in allotments are recorded when effective. Allotments of local employees may be recorded on the reverse of the employee's pay card, or as otherwise provided by the payrolling post.

556.4-3 Vouchering Allotments of Pay

FS-480, Foreign Service List for Allotment of Pay, will be used for vouchering allotments of pay. (See Exhibits 556.4-3a and b.)

UNIFORM STATE/AID/USIA REGULATIONS

FS-479, ALLOTMENT OF PAY

Form approved by Comp. Gen., U.S. December 9, 1955

DEPARTMENT OF STATE
FOREIGN SERVICE OF THE UNITED STATES OF AMERICA
ALLOTMENT OF PAY
APPLICATION AND AUTHORIZATION TO MAKE, CHANGE, OR DISCONTINUE

1. U. S. DEPARTMENT OR AGENCY (Insert name of agency)	2. BUREAU OR SERVICE (leave blank)
3. NAME OF ALLOTTER (Last Name, First Name, Initial) Becker, Herman A.	4. TITLE FSS-4
5. DUTY STATION (City) New Delhi,	(Country) India

1 6. NATURE OF ACTION REQUESTED

☐ REGULAR ALLOTMENT ☐ EMERGENCY EVACUATION ALLOTMENT

A. FROM: (Use for change only)		B. TO:	
2 $	ALLOTMENT EACH PAY PERIOD	$90.00 8	
3 TO END:	EFFECTIVE: (Inclusive Dates of Pay Period(s)) 9	TO BEGIN: 1/10-1/23/71	TO END: Indef. 10
4	NAME AND ADDRESS OF ALLOTTEE	Dorothy R. Becker 79 East 102 St. New York, N. Y. 10021	
5	ACCOUNT TO BE CREDITED IF PAYABLE TO A BANK	11	

7. AUTHORIZATION BY ALLOTTER 12

I hereby request and authorize a regular allotment to be ☒ made, ☐ changed, ☐ discontinued, subject to approval, to be effective as indicated above until altered by me in writing; or, an ☐ emergency evacuation allotment to be effective when countersigned by me, or if absent from the Post at time of evacuation, by the Post Administrative Officer; and I hereby release whatever claim to payment of salary I would otherwise have for the amount of this allotment and I also relinquish all right, privilege, and power to make a further allotment of the amount presented by this allotment once the United States has issued a check payable to the allottee for this allotment.

A. DATE January 5, 1971	B. SIGNATURE OF ALLOTTER IN FULL (Sign original only) Herman A. Becker Herman A. Becker 13
C. DATE	D. COUNTERSIGNED BY (Allotter - Administrative Officer) 14

8. ADMINISTRATIVE ACTION

A. APPROPRIATION 6 1910113 2099-100128-000-1112	B. DATE January 6, 1971

APPROVED, RECORDED, AND FORWARDED

C. TITLE OF OFFICER RESPONSIBLE FOR PREPARATION OF PAYROLL 7 Budget and Fiscal Officer	D. SIGNATURE OF OFFICER RESPONSIBLE FOR PREPARATION OF PAYROLL (Type name and sign all copies) 15 Harry Holmes Harry Holmes

FORM FS-479 5-62 GPO 929335

Previous Editions are Obsolete ORIGINAL - To be used as support documentation for the Disbursing Officer's monthly accounts.

GUIDE FOR PREPARATION OF FS-479

1. Check appropriate block.
2. When application is made to change or discontinue an allotment, state the amount of present allotment in U.S. dollars or local currency, as applicable.
3. When application is made to change or discontinue an allotment, indicate the ending date of present allotment as "after pay period (inclusive dates)".
4. When allotment is discontinued show allottee here; if there is a change show old name and address.
5. When there is a change in the account to be credited, show old account here.
6. Account structure will be the same as for regular salary of employee.
7. Indicate post of approving officer beneath the title when a post other than the regular post of assignment of the employee effects a change in an allotment of pay.
8. Indicate the amount of the new allotment in U.S. dollars or local currency as applicable. If approved for net salary, insert "Net salary, after all other authorized deductions, including any other allotments, have been made."
9. Indicate the beginning date for the new allotment as "with pay period (inclusive dates)". Leave blank, if allotment is for emergency evacatuion purposes. Complete when allotment becomes effective.
10. Indicate discontinuance date as "upon notification" or "after pay period (inclusive dates)".
11. If allotment is to a bank be sure to indicate the account to be credited.
12. Indicate action with an "X" in the appropriate place and amend line 5 of the authorization as indicated.
13. Signature of employee must appear on the application for allotment. When signature cannot be obtained, cite the regulation authorizing the discontinuance.
14. Countersign when emergency evacuation is ordered if allotment is to become effective.
15. Original FS-479 will be signed by the payroll certifying officer who possesses the employee's pay and allowance card. Copies of FS-479 may be stamped with the signature of the certifying officer.

ADDITIONAL INSTRUCTIONS

A. Distribution of FS-479

Original (white) - For GAO. Submit to the Department or other agency with monthly accounts.
Duplicate (green) - For office preparing rolls.
Triplicate (blue) - For certifying officer.
Quadruplicate (pink) - For the employee.
Quintuplicate (white) - For payroll office making payment of special emergency evacuation allotment.

B. When allotting funds for the purchase of prior years' service credit in the Foreign Service retirement system the following will be indicated in the allottee block:

Department of State
Cr: (name of employee)
Purchase of F.S.R. prior service credits.

C. When a State Department or USIA employee is transferred from one post to another, a copy of each Allotment of Pay (FS-479) which continues in effect will be attached to the DSL-941, Authority to Pay Document, for transmission to the gaining post.

D. When a State Department employee is transferred to the Department payroll, all allotments of pay will be canceled.

E. When a USIA employee is transferred to Washington or to a post in the Continental United States, all allotments of pay will be canceled.

F. When an AID employee is transferred to another post or to Washington, all allotments of pay will be canceled.

FOREIGN SERVICE LIST FOR ALLOTMENT OF PAY-FS-480

(When Used to Voucher Allotments Other Than for Third-Country Nationals)

FORM FS-480
FORM APPROVED BY
COMP. GEN., U.S.,
AUG. 14, 1950

DEPARTMENT OF STATE
FOREIGN SERVICE OF THE UNITED STATES OF AMERICA

AGENCY (Insert name of agency)

PAGE NO. 1 of 1

FOREIGN SERVICE LIST FOR ALLOTMENT OF PAY

DESIGNATION OF POST	LOCATION OF POST	PERIOD OF PAYROLL	PAY PERIOD NO
(Insert designation)	New Delhi, India	1/6 -1/19/63	15

NAME AND ADDRESS OF ALLOTTEE	NAME OF ALLOTTER	(3) AMOUNT	CHECK NO.
(1) State Department Federal Credit Union Room 1827 Washington, D.C.	Herman A. Becker 10.00 Norman I. Fields 100.00 Robert R. Roe 60.00 170.00	(2) $170.00	
Dorothy R. Becker 79 East 102 St. New York, N.Y.	Herman A. Becker	90.00	(5)
(4) McLachlen Banking Corp. CR Victor E. Sires 10 & G Sts., N.W. Washington, D.C.	Victor E. Sires	80.00	
Riggs National Bank CR Robert R. Roe or Jane A. Roe (6) 17 & G Sts., N.W. Washington, D.C.	Robert R. Roe	120.00	
Security Bank CR Norman I. Fields 9th & G Streets, N.W., Washington, D.C.	Norman I. Fields	100.00	
(7) Riggs National Bank CR Robert R. Way 17 & G Sts., N.W. Washington, D.C.	Robert R. Way	100.00	
	TOTAL (8)	$660.00	

GPO-000788

AID-3-78 (7-88)

GPO 920043

GUIDE FOR PREPARATION OF FS-480
(When Used to Voucher Allotments Other Than for Third-Country Nationals)

1. Delete all entries except the ones for this allotment, on the extra copy.

2. One check may be prepared to cover the total amount of all allotments to the State Department Federal Credit Union; the American Foreign Service Protective Association, or the Lafayette Credit Union.

3. All entries on the list covering American payrolls will be in U.S. dollars.

4. FS-480 will be typed with each allottee's name and address being separated by one space as illustrated. Under a mechanized payroll system a machine listing may be substituted for the FS-480.

5. When payroll voucher is paid insert applicable check numbers. Each check will show name and address of the allottee as recorded on the FS-480.

6. Special care must be exercised to prevent error or omissions in the names and addresses of allottees. In each instance where the allottee is a bank, corporation, association, or other similar concern, the name of the allotter or other identification of the account to be credited must be shown as a part of the allottee's address.

7. Abbreviate and shorten address and other information when possible (i.e., 17 for 17th, CR for credit, etc.).

8. Total of all allotment payments for State Department and USIA employees will be transcribed to line two of the summary section of the corresponding payroll vouchers. Total allotment payments for AID employees will be transcribed to the applicabed SF-1166, Voucher and Schedule of Payments.

ADDITIONAL INSTRUCTIONS

A. Prepared from information recorded on American employee pay cards; from the FS-479 submitted by local employees; or from the file of allottee cards under the mechanized system.

B. When two or more allotments are payable to the State Department Federal Credit Union, the American Foreign Service Protective Ass'n. or the Lafayette Credit Union, and one check is being written for the total amount payable to each, they shall constitute a separate entry as shown. List allotters alphabetically and show the amount of their individual allotments. An extra copy of FS-480 shall be prepared and transmitted to the allottee with the Treasury check (see section 556.4-4). Entries on the extra copy which do not apply to the allottee will be deleted. If preferable, such allotments may be entered on separate pages.

C. When allotments of pay are approved for local employees payable to the same allottee, the FS-480 for submission with the monthly accounts may be prepared as indicated under Item B above, with amounts shown in local currency units. Individual arrangements may be made between the USDO and the allottee relative to the furnishing of additional information.

D. When allotments are approved for local employees payable to allottees in another country, the FS-480 should be prepared in accordance with Exhibit 556.4-3b.

E. Prepare in as many copies as required. The original will be attached to the original payroll voucher and a copy to the duplicate payroll voucher. Additional copies, as applicable, will be submitted to the State Department Federal Credit Union, the Lafayette Credit Union, and the American Foreign Service Protective Association.

FOREIGN SERVICE LIST FOR ALLOTMENT OF PAY (FS-480)
(When Used to Voucher Allotments of Pay for Third-Country Nationals)

FORM FS-480
FORM APPROVED BY
COMP. GEN., U.S.
AUG. 14, [illegible]

DEPARTMENT OF STATE
FOREIGN SERVICE OF THE UNITED STATES OF AMERICA
AGENCY (Insert name of agency)
FOREIGN SERVICE LIST FOR ALLOTMENT OF PAY

PAGE NO. 1 of 1

DESIGNATION OF POST	LOCATION OF POST	PERIOD OF PAYROLL	PAY PERIOD NO.
(Insert designation)	Kabul, Afghanistan	1/6-1/19/63	15

NAME AND ADDRESS OF ALLOTTEE	NAME OF ALLOTTER		AMOUNT	CHECK NO.
(1) Indira Dev 33 Bhaguandas Road New Delhi, India	P. K. Dev	(2) Afghanis Equiv. $	690.00 15.00	191,604 Rs. 71.25 (3)
(4) State Bank of India CR Som Nath Menon Connaught Circle New Delhi, India	Som Nath Menon	Afghanis Fquiv. $	920.00 20.00	191,605 Rs. 95.00
	(5) Total Total	Afghanis Equiv. $	1610.00 35.00	(6)

AID-3-7A (7-55)

GUIDE FOR PREPARATION OF FS-480
(When Used to Voucher Allotments of Pay for Third-Country Nationals)

1. FS-480 will be typed with each allottee's name and address being separated by one space as illustrated. Under a mechanized payroll system a machine listing may be substituted for the FS-480.

2. Payrolling office inserts the amount of the allotment in local currency and the U.S. dollar equivalent.

3. Paying office inserts the local depositary check number and amount (in units of the currency of the country where paid) (See para. 556.4-4c). Each local depositary check drawn will show name and address of allottee as recorded on FS-480.

4. Special care must be exercised to prevent error or ommisions in the names and addresses of allottees. In each instance where the allottee is a bank, the name of the allotter or other identification of the account to be credited must be shown as a part of the allottee's address.

5. Total local currency amount should be in agreement with total amount indicated on payroll or payroll control register. Total of all allotments of pay for State Department and USIA employees will be transcribed to line two of the summary section of the corresponding payroll vouchers. Total allotment payments for AID employees will be transcribed to the applicable SF-1166, Voucher and Schedule of Payments.

6. Payrolling Office draws one dollar check, payable to the Treasurer of the U.S. for each country to which a remittance is to be made.

ADDITIONAL INSTRUCTIONS

Prepare in as many copies as required. Separate FS-480's will be prepared for each country to which a remittance is to be made. In each instance original will be attached to the original payroll voucher and a copy to the duplicate payroll voucher. Two copies of FS-480 will be forwarded to the USDO in the country in which payment is to be made with the covering Treasury check (see para. 556.4-4c).

d. Checks Requiring Special Handling

When the address of the allottee is other than the United States, its Territories or possessions, the allotment check is enclosed in a regular Foreign Service envelope. Franked Treasury Department envelopes will not be used. The post determines the proper method of forwarding to the addressee. In case of doubt, instructions may be requested from the Department or USIA by OM, subject: COMMUNICATIONS (Courier and Pouch) or from AID, by airgram. The post makes sure that restrictions placed by Treasury in 31 CFR 211 on mailing checks to certain specified countries (Albania, Bulgaria, Communist-controlled China, Czechoslovakia, Estonia, Hungary, Latvia, the Union of Soviet Socialist Republics, the Russian Zone of Occupation of Germany, the Russion Section of Occupation of Berlin, Germany, and North Korea) are observed. In addition, checks are not mailed to any other country where the postal transportation, banking facilities, or local conditions in general are such that the post believes there is not a reasonable assurance that a payee in those areas will actually receive the check and be able to negotiate the same for full value.

556.5 Union/Organization Membership Dues Withholding (To be published)

556.6 Deposit of Net Pay in U.S. Banks

In addition to making allotments of pay, an employee may have employee's net salary and allowance check (if drawn in U.S. dollars) deposited in a bank of employee's choice in the United States. This will be done on a uniform basis which will eliminate the need of preparing additional authorizing forms when the employee moves to another post or to the United States.

556.6-1 Request by Employee for Payment of Salaries or Wages by Credit to Account at a Financial Organization

Form SF-1189, Request by Employee for Payment of Salaries or Wages by Credit to Account at a Financial Organization, will be used worldwide for requesting and authorizing the deposit of an employee's net salary and allowances in the bank of employee's choice. See Exhibit 556.6-1 for illustration of the three-part form. Form SF-1189 may be requisitioned from the appropriate GSA Regional Office listed in 6 FAH, Appendix A, following the procedures outlined in 6 FAH H-212.

For an employee overseas wishing direct credit to an account in a financial organization within the United States, the form (partially executed by the employee) may be sent with the first check with a request that the financial organization complete it and return it to the agency payrolling office.

The RFC-338 and WFC-338, Mailing of Net Salary and Allowances Check, will continue to be used for those employees presently using them for deposit of net pay and allowances in banks in the United States. The RFC/WFC-338 will also be transferred with the DSL-941, Authority to Pay, when the employee is transferred to a post not serviced by the Finance Center or to Washington. At the new station, the employee may be asked to execute the uniform SF-1189 to replace the RFC/WFC-338 at the earliest practicable time. For new employees and those employees having their net pay and allowances deposited in banks in the United States for the first time, the SF-1189 will be used.

The employee may cancel the authorization at any time by so advising employee's payroll office in writing. No special cancellation form is prescribed; it may be accomplished by memorandum from the employee. Any question as to cancellation advice to the financial organization is a matter between the employee and the financial organization. If the employee moves to another location, the financial institution should be furnished the new address.

556.6-2 Determination of Amount To Be Deposited

The amount to be deposited will be the gross pay and allowances, less the deductions for retirement, life insurance, health insurance, taxes, savings bonds, and allotments of pay. Should the net pay vary because of salary increases, changes in tax withholdings, or other variables the net amount of pay will continue to be forwarded for deposit. It will not be necessary to execute a new SF-1189 because of these changes.

556.6-3 Forwarding of Individual Checks or a Deposit List to Banks

a. If individual checks are prepared for each depositor, such checks in the net amount due the employee shall be inscribed with the following information in the order indicated (as provided by the SF-1189):

(1) The name of the financial organization as the payee;

(2) The address of the financial organization, which can be any branch office as stated on the SF-1189;

(3) The name of the employee to be credited, which should be stated in exactly the same way as carried in the agency's payroll records; and

(4) The employee's (depositor) account number at the financial organization.

b. It is possible that there may be some variance in the format of the depositor's name as it appears on the check, when compared to the name appearing in the records of the financial organization. It is essential, therefore, that the account number, as stated on the check, be accurate.

c. In those cases where several employees on the same payroll have designated the same financial organization, a single (composite) check may be prepared in favor of the financial organization, accompanied by a remittance record which indicates:

(1) The name and address of the remitting post and payroll office;

(2) The name and address of the financial organization; followed by

(3) A listing of payees showing:

(a) The name of the depositor;

(b) The depositor's account number;

(c) The amount to be credited to the depositor's account; and

(d) At the end of the listing, the total of all deposits, which must agree with the attached composite check.

In addition to the remittance record and accompanying check, a cover sheet entitled "Summary Sheet--Remittance Record for Net Pay to Financial Organization" is prepared for Washington Departmental and WFC payrolls. Until such time as the summary sheet is prescribed as a standard form, the payroll office will reproduce the form locally.

Checks drawn in favor of financial organizations pursuant to this section will be released by disbursing offices under the same policy applicable to checks drawn in favor of the employees; namely, sufficiently in advance of the check-issue date to have reasonable assurance of delivery to the financial organization on the check-issue date.

Standard Form 1199A (Rev. 1-78)
Department of Treasury—Fiscal Service
Treasury Dept. Cir. 1076

AUTHORIZATION FOR DEPOSIT OF FEDERAL RECURRING PAYMENTS

RECIPIENT (PAYEE) TO COMPLETE ITEMS A THROUGH J

I (we) authorize and request the below indicated program agency to direct the net amount of the below indicated Federal recurring payment for crediting to my (our) account indicated at the financial organization designated below. This authorization is not an assignment of my (our) right to receive payment and revokes all prior payment direction notifications applicable to these payments. I (we) understand that the financial organization designated reserves the right to cancel this agreement by notice to me (us); however, this authorization will remain in effect with the program agency until canceled by notice from me (us).

A CLAIM OR FILE NUMBER			B PROGRAM AGENCY	C TYPE OF PAYMENT
PREFIX (for CSC & RRB)	CLAIM NUMBER (for all payments)	SUFFIX OR PAYEE NO. (if applicable)		

D NAME(S) OF RECIPIENT(S) OF FUNDS	E TYPE AND NUMBER OF DEPOSITOR ACCOUNT TO BE CREDITED Enter "C" if Checking Account or "S" if Savings Account ▼ DEPOSITOR ACCOUNT NUMBER
F MAILING ADDRESS OF RECIPIENT(S)	G NAME OF PERSON(S) FOR WHOM PAYMENT IS MADE (The person(s) entitled to payment)
(Street Number and Name)	H IF SURVIVOR ANNUITANT, GIVE NAME OF DECEASED (CSC only)
(City, State and Zip Code) ☐ Place an "X" in the box if address is different from the address to which your check is currently directed	I TELEPHONE NUMBER OF RECIPIENT(S)

J SIGNATURE(S) OF RECIPIENT(S) OR WITNESSES (See Instructions on Reverse)		DATE
SIGNATURE	SIGNATURE	

FINANCIAL ORGANIZATION TO COMPLETE BELOW THIS LINE

We, the below designated financial organization, hereby agree to receive and deposit sums for the payee(s) named herein, in accordance with 31 CFR Parts 240, 209, and 210. We understand that our account number shown for the payee(s) named herein will be included on individual payment credits to his (their) account. We understand that the payee(s) named above has (have) the right to cancel this authorization and we reserve the right to cancel this agreement by notice to the payee(s).

ROUTING NUMBER ☐☐☐☐–☐☐☐☐	CHECK DIGIT ☐	NAME AND ADDRESS OF FINANCIAL ORGANIZATION
TYPE AND NUMBER OF DEPOSITOR ACCOUNT TO BE CREDITED Enter "C" if Checking Account or "S" if Savings Account ▼ DEPOSITOR ACCOUNT NUMBER		
DEPOSITOR ACCOUNT TITLE		BRANCH DESIGNATION, IF APPLICABLE
		TELEPHONE NUMBER
AUTHORIZED SIGNATURE OF FINANCIAL ORGANIZATION OFFICER		TITLE / DATE

NOTARIZATION OPTION: NOTARIZATION SPACE IS PROVIDED IF REQUIRED. THERE IS NO FEDERAL NOTARIZATION REQUIREMENT

The payee(s) whose signature(s) appears above personally appeared before me, presented satisfactory identification, and, after being duly sworn, acknowledged this to be his (her) (their) freely given act and deed.

Notary Public — Date — Seal

All information on the form, including the Social Security Account Number where necessary, is required under 31 U.S.C. 492, 31 CFR 209 and/or 210, and EO 9397. The information is confidential and is needed to provide confirmation to the [illegible] of the financial arrangement authorized by the authority cited. The information will be used to process the payment data from the Government agency to the financial organization and/or its agent. Failure to provide the information requested may affect the entitlement to such benefits.

1199-202

PROGRAM AGENCY COPY

06/15/1993 Revision Date

CDT: 1993/06/15
EDT: 1987/12/31

Form W-4
Employee's Withholding Allowance Certificate

Tables for Percentage Method of Withholding

(For Wages Paid After June 1983 and Before January 1985)

(Revised for AID purposes)

TABLE 1—If the Payroll Period with Respect to an Employee is Weekly

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $27 ... 0

Over—	But not over—		of excess over—
$27	—$79	12%	—$27
$79	—$183	$6.24 plus 15%	—$79
$183	—$277	$21.84 plus 19%	—$183
$277	—$423	$39.70 plus 25%	—$277
$423	—$535	$76.20 plus 30%	—$423
$535	—$637	$109.80 plus 34%	—$535
$637		$144.48 plus 37%	—$637

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $46 ... 0

Over—	But not over—		of excess over—
$46	—$185	12%	—$46
$185	—$369	$16.68 plus 17%	—$185
$369	—$454	$47.96 plus 22%	—$369
$454	—$556	$66.66 plus 25%	—$454
$556	—$658	$92.16 plus 28%	—$556
$658	—$862	$120.72 plus 33%	—$658
$862		$188.04 plus 37%	—$862

TABLE 2—If the Payroll Period With Respect to an Employee is Biweekly

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $54 ... 0

Over—	But not over—		of excess over—
$54	—$158	12%	—$54
$158	—$365	$12.48 plus 15%	—$158
$365	—$554	$43.53 plus 19%	—$365
$554	—$846	$79.44 plus 25%	—$554
$846	—$1,069	$152.44 plus 30%	—$846
$1,069	—$1,273	$219.34 plus 34%	—$1,069
$1,273		$288.70 plus 37%	—$1,273

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $92 0

Over—	But not over—		of excess over—
$92	—$369	12%	—$92
$369	—$738	$33.24 plus 17%	—$369
$738	—$908	$95.97 plus 22%	—$738
$908	—$1,112	$133.37 plus 25%	—$908
$1,112	—$1,315	$184.37 plus 28%	—$1,112
$1,315	—$1,723	$241.21 plus 33%	—$1,315
$1,723		$375.85 plus 37%	—$1,723

TABLE 3—If the Payroll Period With Respect to an Employee is Semimonthly

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $58 ... 0

Over—	But not over—		of excess over—
$58	—$171	12%	—$58
$171	—$396	$13.56 plus 15%	—$171
$396	—$600	$47.31 plus 19%	—$396
$600	—$917	$86.07 plus 25%	—$600
$917	—$1,158	$165.32 plus 30%	—$917
$1,158	—$1,379	$237.62 plus 34%	—$1,158
$1,379		$312.76 plus 37%	—$1,379

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $100 0

Over—	But not over—		of excess over—
$100	—$400	12%	—$100
$400	—$799	$36.00 plus 17%	—$400
$799	—$983	$103.83 plus 22%	—$799
$983	—$1,204	$144.31 plus 25%	—$983
$1,204	—$1,425	$199.56 plus 28%	—$1,204
$1,425	—$1,867	$261.44 plus 33%	—$1,425
$1,867		$407.30 plus 37%	—$1,867

TABLE 4—If the Payroll Period With Respect to an Employee is Monthly

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $117 ... 0

Over—	But not over—		of excess over—
$117	—$342	12%	—$117
$342	—$792	$27.00 plus 15%	—$342
$792	—$1,200	$94.50 plus 19%	—$792
$1,200	—$1,833	$172.02 plus 25%	—$1,200
$1,833	—$2,317	$330.27 plus 30%	—$1,833
$2,317	—$2,758	$475.47 plus 34%	—$2,317
$2,758		$625.41 plus 37%	—$2,758

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $200 0

Over—	But not over—		of excess over—
$200	—$800	12%	—$200
$800	—$1,598	$72.00 plus 17%	—$800
$1,598	—$1,967	$207.66 plus 22%	—$1,598
$1,967	—$2,408	$288.84 plus 25%	—$1,967
$2,408	—$2,850	$399.09 plus 28%	—$2,408
$2,850	—$3,733	$522.85 plus 33%	—$2,850
$3,733		$814.24 plus 37%	—$3,733

UNIFORM STATE/AID/USICA REGULATIONS

TABLE 5. QUARTERLY Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $355 0

Over—	But not over—		of excess over—
$355	—$825	15%	—$355
$825	—$1,700	$70.50 plus 18%	—$825
$1,700	—$2,550	$228.00 plus 21%	—$1,700
$2,550	—$3,550	$406.50 plus 26%	—$2,550
$3,550	—$4,300	$666.50 plus 30%	—$3,550
$4,300	—$5,625	$891.50 plus 34%	—$4,300
$5,625	....	$1,342.00 plus 39%	—$5,625

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $600 0

Over—	But not over—		of excess over—
$600	—$1,650	15%	—$600
$1,650	—$2,725	$157.50 plus 18%	—$1,650
$2,725	—$3,750	$351.00 plus 21%	—$2,725
$3,750	—$4,800	$566.25 plus 24%	—$3,750
$4,800	—$5,900	$818.25 plus 28%	—$4,800
$5,900	—$7,225	$1,126.25 plus 32%	—$5,900
$7,225	....	$1,550.25 plus 37%	—$7,225

TABLE 6. SEMIANNUAL Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $710 0

Over—	But not over—		of excess over—
$710	—$1,650	15%	—$710
$1,650	—$3,400	$141.00 plus 18%	—$1,650
$3,400	—$5,100	$456.00 plus 21%	—$3,400
$5,100	—$7,100	$813.00 plus 26%	—$5,100
$7,100	—$8,600	$1,333.00 plus 30%	—$7,100
$8,600	—$11,250	$1,783.00 plus 34%	—$8,600
$11,250	....	$2,684.00 plus 39%	—$11,250

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $1,200 0

Over—	But not over—		of excess over—
$1,200	—$3,300	15%	—$1,200
$3,300	—$5,450	$315.00 plus 18%	—$3,300
$5,450	—$7,500	[illegible]2.00 plus 21%	—$5,450
$7,500	—$9,600	$1,132.50 plus 24%	—$7,500
$9,600	—$11,800	$1,636.50 plus 28%	—$9,600
$11,800	—$14,450	$2,252.50 plus 32%	—$11,800
$14,450	....	[illegible]00.50 plus 37%	—$14,450

TABLE 7. ANNUAL Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $1,420 0

Over—	But not over—		of excess over—
$1,420	—$3,300	15%	—$1,420
$3,300	—$6,800	$282.00 plus 18%	—$3,300
$6,800	—$10,200	$912.00 plus 21%	—$6,800
$10,200	—$14,200	$1,626.00 plus 26%	—$10,200
$14,200	—$17,200	$2,666.00 plus 30%	—$14,200
$17,200	—$22,500	$3,566.00 plus 34%	—$17,200
$22,500	....	$5,368.00 plus 39%	—$22,500

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $2,400 0

Over—	But not over—		of excess over—
$2,400	—$6,600	15%	—$2,400
$6,600	—$10,900	$630.00 plus 18%	—$6,600
$10,900	—$15,000	$1,404.00 plus 21%	—$10,900
$15,000	—$19,200	$2,265.00 plus 24%	—$15,000
$19,200	—$23,600	$3,273.00 plus 28%	—$19,200
$23,600	—$28,900	$4,505.00 plus 32%	—$23,600
$28,900	....	$6,201.00 plus 37%	—$28,900

TABLE 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person—including head of household:

If the wages divided by the number of days in such period are: / *The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:*

Not over $5.50 0

Over—	But not over—		of excess over—
$5.50	—$12.70	15%	—$5.50
$12.70	—$26.20	$1.08 plus 18%	—$12.70
$26.20	—$39.20	$3.51 plus 21%	—$26.20
$39.20	—$54.60	$6.24 plus 26%	—$39.20
$54.60	—$66.20	$10.24 plus 30%	—$54.60
$66.20	—$86.50	$13.72 plus 34%	—$66.20
$86.50	....	$20.62 plus 39%	—$86.50

(b) MARRIED person—

If the wages divided by the number of days in such period are: / *The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:*

Not over $9.20 0

Over—	But not over—		of excess over—
$9.20	—$25.40	15%	—$9.20
$25.40	—$41.90	$2.43 plus 18%	—$25.40
$41.90	—$57.70	$5.40 plus 21%	—$41.90
$57.70	—$73.80	$8.72 plus 24%	—$57.70
$73.80	—$90.80	$12.58 plus 28%	—$73.80
$90.80	—$111.20	$17.34 plus 32%	—$90.80
$111.20	....	$23.87 plus 37%	—$111.20

Form **W-4** (Rev. January 1983)

Department of the Treasury—Internal Revenue Service

Employee's Withholding Allowance Certificate

OMB No. 1545-0010
Expires 8-31-85

1 Type or print your full name	2 Your social security number
Home address (number and street or rural route)	3 Marital Status: ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate
City or town, State, and ZIP code	Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.

4 Total number of allowances you are claiming (from line F of the worksheet on page 2) . . . . . .

5 Additional amount, if any, you want deducted from each pay . . . . . . $

6 I claim exemption from withholding because (see instructions and check boxes below that apply):

a ☐ Last year I did not owe any Federal income tax and had a right to a full refund of ALL income tax withheld, AND

b ☐ This year I do not expect to owe any Federal income tax and expect to have a right to a full refund of ALL income tax withheld. If both a and b apply, enter the year effective and "EXEMPT" here . . ▶ Year

c If you entered "EXEMPT" on line 6b, are you a full-time student? . . . . . . ☐ Yes ☐ No

Under the penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or if claiming exemption from withholding, that I am entitled to claim the exempt status.

Employee's signature ▶ Date ▶ , 19

7 Employer's name and address (Employer: Complete 7, 8, and 9 only if sending to IRS)	8 Office code	9 Employer identification number

Detach along this line. Give the top part of this form to employer; keep the lower part for your records.

Privacy Act and Paperwork Reduction Act Notice.—If you do not give your employer a certificate, you will be treated as a single person with no withholding allowances as required by IRC sections 3402(f) and 3401(e). We ask for this information to carry out the Internal Revenue laws of the United States. We may give the information to the Dept. of Justice for civil or criminal litigation and to the States and the District of Columbia for use in administering their tax laws.

Purpose.—The law requires that you complete Form W-4 so that your employer can withhold Federal income tax from your pay. Your Form W-4 remains in effect until you change it or, if you entered "EXEMPT" on line 6b above, until February 15 of next year. By correctly completing this form, you can fit the amount of tax withheld from your wages to your tax liability.

If you got a large refund last year, you may be having too much tax withheld. If so, you may want to increase the number of your allowances on line 4 by claiming any other allowances you are entitled to. The kinds of allowances, and how to figure them, are explained in detail below.

If you owed a large amount of tax last year, you may not be having enough tax withheld. If so, you can claim fewer allowances on line 4, or ask that an additional amount be withheld on line 5, or both.

If the number of withholding allowances you are entitled to claim decreases to less than you are now claiming, you must file a new W-4 with your employer within 10 days.

The instructions below explain how to fill in Form W-4. **Publication 505** contains more information on withholding. You can get it from most IRS offices.

For more information about who qualifies as your dependent, what deductions you can take, and what tax credits you qualify for, see the Form 1040 Instructions.

Line-By-Line Instructions

Fill in the identifying information in boxes 1 and 2. If you are married and want tax withheld at the regular rate for married persons, check "Married" in box 3. If you are married and want tax withheld at the higher Single rate (because both you and your spouse work, for example), check the box "Married, but withhold at higher Single rate" in box 3.

Line 4 of Form W-4

Total number of allowances.—Use the worksheet on page 2 to figure your allowances. Add the number of allowances for each category explained below. Enter the total on line 4.

If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time. If you are married and both you and your spouse are employed, you may not both claim the same allowances with both of your employers at the same time. To have the highest amount of tax withheld, claim "0" allowances on line 4.

A. Personal allowances.—You can claim the following personal allowances:

1 for yourself, 1 if you are 65 or older, and 1 if you are blind.

If you are married and your spouse either does not work or is not claiming his or her allowances on a separate W-4, you may also claim the following allowances: 1 for your spouse, 1 if your spouse is 65 or older, and 1 if your spouse is blind.

B. Special withholding allowance.—Claim the special withholding allowance if you are single and have one job or you are married, have one job, and your spouse does not work. You may still claim this allowance so long as the total wages earned on other jobs by you or your spouse (or both) is 10% or less of the combined total wages. Use this special withholding allowance only to figure your withholding. Do not claim it when you file your return.

C. Allowances for dependents.—You may claim one allowance for each dependent you will be able to claim on your Federal income tax return.

Note: *If you are not claiming any deductions or credits, skip D and E, add lines A, B, and C, enter the total on line F and carry the total over to line 4 of W-4.*

Before you claim allowances under D and E, total your non-wage taxable income (interest, dividends, self-employment income, etc.) and subtract this amount from estimated deductions you would otherwise enter in D1. If your non-wage income is greater than the amount of estimated deductions, you cannot claim any allowances under D. Moreover, you should take one-third of the excess (non-wage income over estimated deductions) and add this to the appropriate "A" value in Table 1 if determining allowances under E.

D. Allowances for estimated deductions.—If you expect to itemize deductions, you can claim additional withholding allowances. See Schedule A (Form 1040) for deductions you can itemize.

You can also count deductible amounts you pay for (1) alimony (2) qualified retirement contributions including Keogh (H.R. 10) plans (3) moving expenses (4) employee business expenses (Part I of Form 2106) (5) the deduction for two-earner married couples, (6) net losses shown on Schedules C, D, E, and F (Form 1040), the last line of Part II of Form 4797, and the net operating loss carryover, (7) penalty on early withdrawal of savings, and (8) direct charitable contributions. **Note:** Check with your employer to see if any tax is being withheld on moving expenses or IRA contributions. Do not include these amounts if tax is not being withheld; otherwise, you may be underwithheld. For details see **Publication 505**.

The deduction allowed two-earner married couples is 10% of the lesser of $30,000 or the qualified earned income of the spouse with the lower income. Once you have determined these deductions, enter the total on line D1 of the worksheet on page 2 and figure the number of withholding allowances for them.

E. Allowances for estimated tax credits.—If you expect to take credits like those shown on lines 41 through 48 on the 1982 Form 1040 (child care, residential energy, etc.), use the table on the top of page 2 to figure the number of additional allowances you can claim. Include the earned income credit if you are not receiving advance payment of it, and any excess FICA tax withheld. Also, if you expect to income average, include the amount of the reduction in tax because of averaging when using the table.

Line 5 of Form W-4

Additional amount, if any, you want deducted from each pay.—If you are not having enough tax withheld from your pay, you may ask your employer to withhold more by filling in an additional amount on line 5. Often married couples, both of whom are working, and persons with two or more jobs need to have additional tax withheld. You may also need to have additional tax withheld because you have income other than wages, such as interest and dividends, capital gains, rents, alimony received, etc. Estimate the amount you will be underwithheld and divide that amount by the number of pay periods in the year. Enter the additional amount you want withheld each pay period on line 5.

Line 6 of Form W–4

Exemption from withholding.—You can claim exemption from withholding only if last year you did not owe any Federal income tax and had a right to a refund of all income tax withheld, and this year you do not expect to owe any Federal income tax and expect to have a right to a refund of all income tax withheld. If you qualify, check boxes 6a and b, write the year exempt status is effective and "EXEMPT" on line 6b, and answer Yes or No to the question on line 6c.

If you want to claim exemption from withholding next year, you must file a new W–4 with your employer on or before February 15 of next year. If you are not having Federal income tax withheld this year, but expect to have a tax liability next year, the law requires you to give your employer a new W–4 by December 1 of this year. If you are covered by FICA, your employer must withhold social security tax.

You may be fined $500 if you file, with no reasonable basis, a W–4 that results in less tax being withheld than is properly allowable. In addition, criminal penalties apply for willfully supplying false or fraudulent information or failing to supply information requiring an increase in withholding.

Your employer must send to IRS any W–4 claiming more than 14 withholding allowances or claiming exemption from withholding if the wages are expected to usually exceed $200 a week. The employer is to complete boxes 7, 8, and 9 only on copies of the W–4 sent to IRS.

Table 1—For Figuring Your Withholding Allowances For Estimated Tax Credits and Income Averaging (Line E)

Estimated Salaries and Wages from all Sources	Single Employees		Head of Household Employees		Married Employees (When Spouse not Employed)		Married Employees (When Both Spouses are Employed)	
	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)
Under $15,000	$ 100	$160	$ 50	$160	$ 80	$120	$ 0	$120
15,000–25,000	150	250	0	250	90	180	360	180
25,001–35,000	200	320	0	320	130	260	840	230
35,001–45,000	390	370	0	370	180	340	1,590	260
45,001–55,000	1,120	370	0	370	250	360	2,300	350
55,001–65,000	2,150	370	670	370	560	370	3,130	350
Over 65,000	3,320	370	1,640	370	1,110	370	4,000	370

Worksheet to Figure Your Withholding Allowances to be Entered on Line 4 of Form W–4

A Personal allowances . . . . ▶ A ____

B Special withholding allowance (not to exceed 1 allowance—see instructions on page 1) . . . . ▶ B ____

C Allowances for dependents . . . . ▶ C ____

If you are not claiming any deductions or credits, skip lines D and E.

D Allowances for estimated deductions:

1 Enter the total amount of your estimated itemized deductions, alimony payments, qualified retirement contributions including Keogh (H.R. 10) plans, deduction for two-earner married couples, business losses including net operating loss carryovers, moving expenses, employee business expenses, penalty on early withdrawal of savings, and direct charitable contributions for the year . . . . ▶ 1 $ ____

2 If you do not plan to itemize deductions, enter $500 on line D2. If you plan to itemize, find your total estimated salaries and wages amount in the left column of the table below. (Include salaries and wages of both spouses.) Read across to the right and enter the amount from the column that applies to you. Enter that amount on line D2 . . . ▶ 2 $ ____

Estimated salaries and wages from all sources:	Single and Head of Household Employees (only one job)	Married Employees (one spouse working and one job only)	Employees with more than one job or Married Employees with both spouses working¹
Under $15,000	$2,800	$3,900	40% of estimated salaries and wages
15,000–35,000	2,800	3,900	23% of estimated salaries and wages
35,001–50,000	9% of estimated salaries and wages	3,900	20% of estimated salaries and wages
Over $50,000	11% of estimated salaries and wages	8% of estimated salaries and wages	18% of estimated salaries and wages

3 Subtract line D2 from line D1 (But not less than zero) . . . . ▶ 3 $ ____

4 Divide the amount on line D3 by $1,000 (increase any fraction to the next whole number). Enter here . . ▶ D ____

E Allowances for estimated tax credits and income averaging: use Table 1 above for figuring withholding allowances

1 Enter estimated tax credits, excess FICA tax withheld, and tax reduction from income averaging and tax withheld on interest and dividends . . . . $ ____

2 Enter the column (A) amount for your salary range and filing status (single, etc.) However, enter 0 if you claim 1 or more allowances on line D4. . . . . $ ____

3 Subtract line 2 from line 1 (If zero or less, do not complete lines 4 and 5) . . . . $ ____

4 Find the column (B) amount for your salary range and filing status . . . . $ ____

5 Divide line 3 by line 4. Increase any fraction to the next whole number. This is the maximum number of withholding allowances for estimated tax credits and income averaging. Enter here . . . . ▶ E ____

Example: A taxpayer who expects to file a Federal income tax return as a single person estimates annual wages of $12,000 and tax credits of $650. The $12,000 falls in the wage bracket of under $15,000. The value in column (A) is 100. Subtracting this from the estimated credits of 650 leaves 550. The value in column (B) is 160. Dividing 550 by 160 gives 3.4. Since any fraction is increased to the next whole number, show 4 on line E.

F Total (add lines A through E). Enter total here and on line 4 of Form W–4 . . . . ▶ F ____

¹ If you earn 10% or less of your total wages from other jobs or one spouse earns 10% or less of the couple's combined total wages, you can use the "Single and Head of Household Employees (only one job)" or "Married Employees (one spouse working and one job only)" table, whichever is appropriate.

☆U.S. GOVERNMENT PRINTING OFFICE 1982-0-363-343

553.6 Computation

There are two methods of computation: the wage bracket withholding method; and the percentage withholding method.

553.6-1 Wage Bracket Withholding Method

Posts use the wage bracket withholding method for all biweekly payments made to regular or contract employees with the exception provided in paragraph d of this section. (See Exhibit 546 (pp. 14 through 17) for the tax withholding tables.)

a. Regular or Partial Biweekly Period

Tax withholding deductions from salaries paid for a full or partial pay period are determined from the biweekly tax withholding tables.

b. Two or More Regular Biweekly Periods

When a payment of regular salary is being made for two or more pay periods, tax withholding deductions are computed individually for each pay period or partial pay period and combined into a single amount of tax withholding for the combined periods.

c. Additional Compensation with Regular Pay

Tax withholding deductions from additional compensation (see section 542) paid as a part of the biweekly salary, are computed on the aggregate gross payment for the pay period.

d. Additional Compensation Separate From Regular Pay

Tax withholding deductions, from additional compensation (see section 542) paid separately from the regular biweekly salary, are computed at the flat rate of 20 percent, without allowance for exemptions and without reference to any regular pay of wages.

553.6-2 Percentage Withholding Method

Where payrolls are prepared by the use of data processing equipment, tax withholdings will be calculated by use of the formulas given in Exhibit 553.6-2. Posts not preparing payrolls through the use of data processing equipment will use the percentage method for all payments other than biweekly, using the formulas in Exhibit 553.6-2. In unusual circumstances, wage bracket tables may be used as explained in section 553.6-2d.

a. Withholding Exemption Values

The formulas given in Exhibit 553.6-2 are for use after an employee's gross salary (wages) has been reduced by the following applicable amount for each exemption claimed:

Payroll Period	Amount of One Withholding Exemption
Weekly..........................	*$19.23*
Biweekly........................	*38.46*
Semimonthly.....................	*41.66*
Monthly.........................	*83.33*
Daily or miscellaneous (per day of such period).........	*2.74*

b. Steps in Computing Tax

The steps in computing the income tax to be withheld are:

(1) Multiply the amount of one withholding exemption (see section 553.6-2a) by the number of exemptions claimed by the employee.

(2) Subtract the amount thus determined from the employee's gross taxable compensation.

(3) Determine amount to be withheld from appropriate table (see Exhibit 553.6-2).

c. Example

An unmarried employee has a biweekly payroll period for which he is paid $250.00, and has in effect a withholding exemption certificate claiming one exemption and the special withholding allowance:

(1) Total wage payment.....$250.00
(2) Amount of one exemption.$38.46
(3) Number of exemptions claimed on form W-4 (including the special withholding allowance).... 2
(4) Line 2 multiplied by line 3..................$76.92
(5) Amount subject to withholding (line 1 minus line 4)..........$173.08
(6) Tax to be withheld on $173.08 from table 2, Exhibit 553.6-2: Tax on first $127.00........$10.80
Tax on remainder $46.80 at 18%.......... $8.29
Total to be withheld........$19.09*

d. Exception

It is assumed few payments will be made on a weekly basis. If, however, a post has a large volume of taxable payments other than biweekly, the appropriate wage bracket tables contained in Treasury Department, Internal Revenue Service, Publication No. 15, Employer's Tax Guide (Circular E) Rev November 1978, should be requested from the Department (BF/OF).

553.7 Wage and Tax Statement

Each post is responsible for preparing a Treasury Department Form W-2, Wage and Tax Statement, for Federal taxes withheld from compensation paid by the post. (See Exhibit 553.7 for details.)

Tables for Percentage Method of Withholding

(For Wages Paid After June 1983 and Before January 1985)

(Revised for AID purposes)

TABLE 1—If the Payroll Period with Respect to an Employee is Weekly

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $27 ... 0

Over—	But not over—		of excess over—
$27	—$79	12%	—$27
$79	—$183	$6.24 plus 15%	—$79
$183	—$277	$21.84 plus 19%	—$183
$277	—$423	$39.70 plus 25%	—$277
$423	—$535	$76.20 plus 30%	—$423
$535	—$637	$109.80 plus 34%	—$535
$637		$144.48 plus 37%	—$637

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $46 ... 0

Over—	But not over—		of excess over—
$46	—$185	12%	—$46
$185	—$369	$16.68 plus 17%	—$185
$369	—$454	$47.96 plus 22%	—$369
$454	—$556	$66.66 plus 25%	—$454
$556	—$658	$92.16 plus 28%	—$556
$658	—$862	$120.72 plus 33%	—$658
$862		$188.04 plus 37%	—$862

TABLE 2—If the Payroll Period With Respect to an Employee is Biweekly

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $54 ... 0

Over—	But not over—		of excess over—
$54	—$158	12%	—$54
$158	—$365	$12.48 plus 15%	—$158
$365	—$554	$43.53 plus 19%	—$365
$554	—$846	$79.44 plus 25%	—$554
$846	—$1,069	$152.44 plus 30%	—$846
$1,069	—$1,273	$219.34 plus 34%	—$1,069
$1,273		$288.70 plus 37%	—$1,273

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $92 0

Over—	But not over—		of excess over—
$92	—$369	12%	—$92
$369	—$738	$33.24 plus 17%	—$369
$738	—$908	$95.97 plus 22%	—$738
$908	—$1,112	$133.37 plus 25%	—$908
$1,112	—$1,315	$184.37 plus 28%	—$1,112
$1,315	—$1,723	$241.21 plus 33%	—$1,315
$1,723		$375.85 plus 37%	—$1,723

TABLE 3—If the Payroll Period With Respect to an Employee is Semimonthly

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $58 ... 0

Over—	But not over—		of excess over—
$58	—$171	12%	—$58
$171	—$396	$13.56 plus 15%	—$171
$396	—$600	$47.31 plus 19%	—$396
$600	—$917	$86.07 plus 25%	—$600
$917	—$1,158	$165.32 plus 30%	—$917
$1,158	—$1,379	$237.62 plus 34%	—$1,158
$1,379		$312.76 plus 37%	—$1,379

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $100 0

Over—	But not over—		of excess over—
$100	—$400	12%	—$100
$400	—$799	$36.00 plus 17%	—$400
$799	—$983	$103.83 plus 22%	—$799
$983	—$1,204	$144.31 plus 25%	—$983
$1,204	—$1,425	$199.56 plus 28%	—$1,204
$1,425	—$1,867	$261.44 plus 33%	—$1,425
$1,867		$407.30 plus 37%	—$1,867

TABLE 4—If the Payroll Period With Respect to an Employee is Monthly

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $117 ... 0

Over—	But not over—		of excess over—
$117	—$342	12%	—$117
$342	—$792	$27.00 plus 15%	—$342
$792	—$1,200	$94.50 plus 19%	—$792
$1,200	—$1,833	$172.02 plus 25%	—$1,200
$1,833	—$2,317	$330.27 plus 30%	—$1,833
$2,317	—$2,758	$475.47 plus 34%	—$2,317
$2,758		$625.41 plus 37%	—$2,758

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $200 0

Over—	But not over—		of excess over—
$200	—$800	12%	—$200
$800	—$1,598	$72.00 plus 17%	—$800
$1,598	—$1,967	$207.66 plus 22%	—$1,598
$1,967	—$2,408	$288.84 plus 25%	—$1,967
$2,408	—$2,850	$399.09 plus 28%	—$2,408
$2,850	—$3,733	$522.85 plus 33%	—$2,850
$3,733		$814.24 plus 37%	—$3,733

UNIFORM STATE/AID/USICA REGULATIONS

TABLE 5. QUARTERLY Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $355 0

Over—	But not over—		of excess over—
$355	—$825	15%	—$355
$825	—$1,700	$70.50 plus 18%	—$825
$1,700	—$2,550	$228.00 plus 21%	—$1,700
$2,550	—$3,550	$406.50 plus 26%	—$2,550
$3,550	—$4,300	$666.50 plus 30%	—$3,550
$4,300	—$5,625	$891.50 plus 34%	—$4,300
$5,625	. . . .	$1,342.00 plus 39%	—$5,625

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $600 0

Over—	But not over—		of excess over—
$600	—$1,650	15%	—$600
$1,650	—$2,725	$157.50 plus 18%	—$1,650
$2,725	—$3,750	$351.00 plus 21%	—$2,725
$3,750	—$4,800	$566.25 plus 24%	—$3,750
$4,800	—$5,900	$818.25 plus 28%	—$4,800
$5,900	—$7,225	$1,126.25 plus 32%	—$5,900
$7,225	. . . .	$1,550.25 plus 37%	—$7,225

TABLE 6. SEMIANNUAL Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $710 0

Over—	But not over—		of excess over—
$710	—$1,650	15%	—$710
$1,650	—$3,400	$141.00 plus 18%	—$1,650
$3,400	—$5,100	$456.00 plus 21%	—$3,400
$5,100	—$7,100	$813.00 plus 26%	—$5,100
$7,100	—$8,600	$1,333.00 plus 30%	—$7,100
$8,600	—$11,250	$1,783.00 plus 34%	—$8,600
$11,250	. . . .	$2,684.00 plus 39%	—$11,250

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $1,200 0

Over—	But not over—		of excess over—
$1,200	—$3,300	15%	—$1,200
$3,300	—$5,450	$315.00 plus 18%	—$3,300
$5,450	—$7,500	[illegible]2.00 plus 21%	—$5,450
$7,500	—$9,600	$1,132.50 plus 24%	—$7,500
$9,600	—$11,800	$1,636.50 plus 28%	—$9,600
$11,800	—$14,450	$2,252.50 plus 32%	—$11,800
$14,450	. . . .	[illegible]00.50 plus 37%	—$14,450

TABLE 7. ANNUAL Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $1,420 0

Over—	But not over—		of excess over—
$1,420	—$3,300	15%	—$1,420
$3,300	—$6,800	$282.00 plus 18%	—$3,300
$6,800	—$10,200	$912.00 plus 21%	—$6,800
$10,200	—$14,200	$1,626.00 plus 26%	—$10,200
$14,200	—$17,200	$2,666.00 plus 30%	—$14,200
$17,200	—$22,500	$3,566.00 plus 34%	—$17,200
$22,500	. . . .	$5,368.00 plus 39%	—$22,500

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $2,400 0

Over—	But not over—		of excess over—
$2,400	—$6,600	15%	—$2,400
$6,600	—$10,900	$630.00 plus 18%	—$6,600
$10,900	—$15,000	$1,404.00 plus 21%	—$10,900
$15,000	—$19,200	$2,265.00 plus 24%	—$15,000
$19,200	—$23,600	$3,273.00 plus 28%	—$19,200
$23,600	—$28,900	$4,505.00 plus 32%	—$23,600
$28,900	. . . .	$6,201.00 plus 37%	—$28,900

TABLE 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person—including head of household:

If the wages divided by the number of days in such period are: / *The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:*

Not over $5.50 0

Over—	But not over—		of excess over—
$5.50	—$12.70	15%	—$5.50
$12.70	—$26.20	$1.08 plus 18%	—$12.70
$26.20	—$39.20	$3.51 plus 21%	—$26.20
$39.20	—$54.60	$6.24 plus 26%	—$39.20
$54.60	—$66.20	$10.24 plus 30%	—$54.60
$66.20	—$86.50	$13.72 plus 34%	—$66.20
$86.50	. . . .	$20.62 plus 39%	—$86.50

(b) MARRIED person—

If the wages divided by the number of days in such period are: / *The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:*

Not over $9.20 0

Over—	But not over—		of excess over—
$9.20	—$25.40	15%	—$9.20
$25.40	—$41.90	$2.43 plus 18%	—$25.40
$41.90	—$57.70	$5.40 plus 21%	—$41.90
$57.70	—$73.80	$8.72 plus 24%	—$57.70
$73.80	—$90.80	$12.58 plus 28%	—$73.80
$90.80	—$111.20	$17.34 plus 32%	—$90.80
$111.20	. . . .	$23.87 plus 37%	—$111.20

UNIFORM STATE/AID/USICA REGULATIONS

TABLE 5. QUARTERLY Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $355 0

Over—	But not over—		of excess over—
$355	—$825	15%	—$355
$825	—$1,700	$70.50 plus 18%	—$825
$1,700	—$2,550	$228.00 plus 21%	—$1,700
$2,550	—$3,550	$406.50 plus 26%	—$2,550
$3,550	—$4,300	$666.50 plus 30%	—$3,550
$4,300	—$5,625	$891.50 plus 34%	—$4,300
$5,625	. . . .	$1,342.00 plus 39%	—$5,625

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $600 0

Over—	But not over—		of excess over—
$600	—$1,650	15%	—$600
$1,650	—$2,725	$157.50 plus 18%	—$1,650
$2,725	—$3,750	$351.00 plus 21%	—$2,725
$3,750	—$4,800	$566.25 plus 24%	—$3,750
$4,800	—$5,900	$818.25 plus 28%	—$4,800
$5,900	—$7,225	$1,126.25 plus 32%	—$5,900
$7,225	. . . .	$1,550.25 plus 37%	—$7,225

TABLE 6. SEMIANNUAL Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $710 0

Over—	But not over—		of excess over—
$710	—$1,650	15%	—$710
$1,650	—$3,400	$141.00 plus 18%	—$1,650
$3,400	—$5,100	$456.00 plus 21%	—$3,400
$5,100	—$7,100	$813.00 plus 26%	—$5,100
$7,100	—$8,600	$1,333.00 plus 30%	—$7,100
$8,600	—$11,250	$1,783.00 plus 34%	—$8,600
$11,250	. . . .	$2,684.00 plus 39%	—$11,250

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $1,200 0

Over—	But not over—		of excess over—
$1,200	—$3,300	15%	—$1,200
$3,300	—$5,450	$315.00 plus 18%	—$3,300
$5,450	—$7,500	[illegible]02.00 plus 21%	—$5,450
$7,500	—$9,600	$1,132.50 plus 24%	—$7,500
$9,600	—$11,800	$1,636.50 plus 28%	—$9,600
$11,800	—$14,450	$2,252.50 plus 32%	—$11,800
$14,450	. . . .	[illegible]00.50 plus 37%	—$14,450

TABLE 7. ANNUAL Payroll Period

(a) SINGLE person—including head of household:

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $1,420 0

Over—	But not over—		of excess over—
$1,420	—$3,300	15%	—$1,420
$3,300	—$6,800	$282.00 plus 18%	—$3,300
$6,800	—$10,200	$912.00 plus 21%	—$6,800
$10,200	—$14,200	$1,626.00 plus 26%	—$10,200
$14,200	—$17,200	$2,666.00 plus 30%	—$14,200
$17,200	—$22,500	$3,566.00 plus 34%	—$17,200
$22,500	. . . .	$5,368.00 plus 39%	—$22,500

(b) MARRIED person—

If the amount of wages is: / *The amount of income tax to be withheld shall be:*

Not over $2,400 0

Over—	But not over—		of excess over—
$2,400	—$6,600	15%	—$2,400
$6,600	—$10,900	$630.00 plus 18%	—$6,600
$10,900	—$15,000	$1,404.00 plus 21%	—$10,900
$15,000	—$19,200	$2,265.00 plus 24%	—$15,000
$19,200	—$23,600	$3,273.00 plus 28%	—$19,200
$23.600	—$28,900	$4,505.00 plus 32%	—$23,600
$28,900	. . . .	$6,201.00 plus 37%	—$28,900

TABLE 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person—including head of household:

If the wages divided by the number of days in such period are: / *The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:*

Not over $5.50 0

Over—	But not over—		of excess over—
$5.50	—$12.70	15%	—$5.50
$12.70	—$26.20	$1.08 plus 18%	—$12.70
$26.20	—$39.20	$3.51 plus 21%	—$26.20
$39.20	—$54.60	$6.24 plus 26%	—$39.20
$54.60	—$66.20	$10.24 plus 30%	—$54.60
$66.20	—$86.50	$13.72 plus 34%	—$66.20
$86.50	. . . .	$20.62 plus 39%	—$86.50

(b) MARRIED person—

If the wages divided by the number of days in such period are: / *The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:*

Not over $9.20 0

Over—	But not over—		of excess over—
$9.20	—$25.40	15%	—$9.20
$25.40	—$41.90	$2.43 plus 18%	—$25.40
$41.90	—$57.70	$5.40 plus 21%	—$41.90
$57.70	—$73.80	$8.72 plus 24%	—$57.70
$73.80	—$90.80	$12.58 plus 28%	—$73.80
$90.80	—$111.20	$17.34 plus 32%	—$90.80
$111.20	. . . .	$23.87 plus 37%	—$111.20

UNIFORM STATE/AID/USIA REGULATIONS

ADDITIONAL INSTRUCTIONS FOR W-2

When Prepared: A W-2 is prepared during the calendar year for each employee removed from the payrolls by transfer or termination. A W-2 is prepared at the end of the calendar year for each employee on the post payrolls at that time.

Correction: If it becomes necessary to correct a W-2 after it has been given to an employee, a new statement must be issued. Corrected W-2's are clearly marked "Corrected by Employer."

Reissue: In case a withholding statment is lost or destroyed, a substitute copy clearly marked "Reissued by Employer" is furnished to the employee.

DISTRIBUTION

To Employee: Copies B, C, and one copy of Earnings Statement are furnished to the employee: (1) within 30 days, when the form is issued during the calendar year; (2) by January 31 of the following year, when the form is issued at the end of a calendar year.

To Employing Agency: Copy A and one copy of Earnings Statement are forwarded to the appropriate agency annually, in accordance with section 590.

To Post: Copy D is retained in the post files.

Destroy: If no need is found locally for the remaining copy, the post destroys it.

CDT: 1993/06/15
EDT: 1987/12/31

Collections and Adjustments of Salary Overpayments

ATTACHMENT 7F

UNIFORM STATE/AID/USICA REGULATIONS

557.4 Collections and Adjustments of Salary Overpayments

a. Prior Fiscal Year

When a payroll deduction cannot be made from the compensation of an employee to recover a salary overpayment, a cash collection is affected. Such recovery for a salary indebtedness incurred during a prior fiscal year is handled in the manner illustrated in Exhibit 557.3a, item 5. In making such recoveries the net overpayment is recovered from the employee direct. The net recovery from the employee is entered on FS-465 and reported on SF-1221 as a credit to the appropriation charged with the original payments. (See section 323.1-1.) The balance of the overpayment is recovered on a current payroll by adjustment (i.e., credit entries) in the deduction columns in which the overdeductions occurred. The total of these credit adjustments is recorded as a debit entry in the "other deduction" column of FS-275, and included in the payroll deduction portion of the certification and summary section of FS-275 as a credit to the appropriation which was charged with the original payments. Such credits are taken up as collections on FS-465 and reported on SF-1221.

b. Same Fiscal Year

When a collection is made from an employee for salary overpayment incurred during the same fiscal year, the net recovery from the employee is entered on FS-465 and reported on SF-1221 as a credit to the appropriation which was charged with the original payments. (See section 323.1-1.) The balance of the overpayment is recovered by adjusting the appropriate deduction accounts, and thereby reducing the gross charge to the appropriation. (See Exhibit 557.3a, item 7.)

557.5 Income Tax Levies Served by U.S. District Directors of the Internal Revenue Service

a. Authority

Section 6331 of the Internal Revenue Code of 1954 (26 U.S.C. 6331) states in part that a tax levy may be made upon the salary or wages of an employee of the United States by serving a notice of levy on the employer of such employee. The term "levy" as used in this Code includes the power of distraint and seizure by any means. The Commissioner of Internal Revenue Service has established a policy that, in the absence of specific instructions to the contrary, tax levies will be made against the "take-home pay," that is, the net wages due after making deductions for normal payroll purposes. Allowances are not to be construed as salaries or wages in computing the amount for net wages (take-home pay) for tax levy purposes; however, any amounts due the employee may be withheld to apply on the levy. A levy on wages or salary is continuous from the date of levy until the liability out of which the levy arose is satisfied. The levy attaches to both salary or wages earned but not yet paid at the time of levy, and salary or wages earned and becoming payable subsequent to the date of the levy, until the levy is released by the Internal Revenue Service.

b. Service of Tax Levy

A notice of levy, Internal Revenue Service Form 668-A, is served upon and receipted by a designated official at Department or agency headquarters. The Department or agency immediately notifies the post and payroll office, usually by telegram, to initiate collection action and gives the name of the employee, the amount and date of receipt of the levy, as well as the address of the District Director of Internal Revenue, and forwards the levy notice to the post. After a notice of levy has been served, take-home pay is not to be decreased by the device of increasing allotments (such as those for bonds and allotments of pay) in an effort to avoid tax levy on the net wage.

UNIFORM STATE/AID/USICA REGULATIONS

c. Dependent Exemption

Certain amounts payable to or received by a taxpayer as wages, salary or other income are exempt from levy. Wage and salary amounts exempt from levy are determined by the number of persons claimed by the taxpayer as dependents. No amount prescribed as being exempt from levy for each person who is claimed as a dependent will be so exempt, unless a claim for dependent exemption is submitted to the employer. A claim for a dependent exemption is made by the taxpayer in a written statement to the payroll office, identifying, by name and relationship, each person for whom an exemption is claimed. The statement is signed by the taxpayer and must include a declaration clause that it is made under the penalties of perjury.

A dependent for the purpose of an exemption from the levy must meet the same requirements as one used for normal income tax exemption with the exception that there will be no additional exemptions allowed for age or disability. The taxpayer is not countea as dependent for this purpose.

The taxpayer must submit the claim for dependent exemption so that it reaches the payroll office at least three workdays prior to the end of the pay period. This may require telegraphic notification to the payroll office with the signed statement to follow. Failure on the part of the taxpayer to submit a timely claim for dependent exemption will result in the loss of the dependent exemption for the applicable pay period. If none of the salary or wages of a taxpayer are exempt from levy, the District Director of the Internal Revenue Service shall notify the employer.

d. Determination of Exempt Amount

Amounts payable to the taxpayer as wages and salary for each payroll period are exempt from levy as follows:

1) If the payroll period is biweekly: $100, plus $30 for each person who is claimed as a dependent.

2) If the payroll period is not biweekly, a proportionate amount based upon the sum of an annual exemption of $2,600 plus a proportionate amount of annual exemption of $780 for each person who is claimed as a dependent.

e. Collection of Tax Levy

After establishing the amount to be recovered and paid to the U.S. District Director of Internal Reven collection of this amount may be ma by any of the usual methods of recovery of indebtedness to the United States (see Exhibit 557.5d (pp. 1 - 4) such as payroll deductions, voluntary cash payment, and inscription of undelivered checks as well as deductions from amounts otherwise payable to the employee. If directed by the Internal Revenue Service that the entire proceeds of a check are to be used to pay the levy, the face of the check, directly below the payee's name, is inscribed as follows:

"Not negotiable by payee. For deposit by the Director of Inte Revenue, pursuant to levy under the Internal Revenue Code."

A check which exceeds the amount to be recovered may be canceled and separate checks drawn for delivery to the employee and the U.S. District Director of Internal Revenue as shown in Exhibit 557.5d (pp. 5 and 6).

f. Remittances to U.S. District Directors of Internal Revenue

Any remittance in satisfaction of a tax levy is made by means of a Treasury check drawn to the order of or inscribed for payment to a U.S. District Director of Internal Revenue. Upon receipt of voluntary cash (or personal check) payment to satisfy a tax levy, the post takes up the amount in its accounts and draws a Treasury check to the order of the U.S. District Director of Internal Revenue.

Checks in satisfaction of a tax levy are sent by letter to the District Director of Internal Revenue shown on the tax levy notice. A copy of the letter is sent to the Department, Attention: M/COMP/FO. (See Exhibit 557.5e.)

For AID:

If voluntary cash or personal check payment method is selected by the employee, the Controller at post should cable ESD of the action to be taken by the employee so that net pay will not be garnished. AID/W employees should notify ESD in writing of intent to satisfy debt by voluntary cash or personal check. ESD should then forward a copy of the cable or written notice to the U.S. District Director of Internal Revenue.

Checks in satisfaction of a tax levy are drawn to the order of and are accompanied by letter to the District Director of Internal Revenue shown on the tax levy notice. A copy of the letter is sent to AID/FM/ESD. (See Exhibit 557.5e.)