



Title: 5, United States Code
Chapter: 84, Federal Employees' Retirement System, Subchapter III, Thrift Savings Plan
Bulletin: 90-42, New Record Layouts for Lost Earnings
Date: December 17, 1990
To: TSP Payroll Office Representatives
TSP Personnel Office Representatives
TSP Automated Data Processing Representatives

The purpose of this bulletin is to provide agency payroll and automated data processing representatives with the new record layouts for lost earnings records. The information contained in this bulletin applies only to those agency payroll systems that will be sending lost earnings transactions to the Thrift Savings Plan's (TSP) recordkeeper, the National Finance Center (NFC), via magnetic tape. Additional information on processing lost earnings is being sent concurrently in other TSP bulletins.

I. TSP-Lost-Earnings-Record (51-Record)

A Lost Earnings Record (51-Record) will be used by the agency payroll office to report an individual transaction that requires a lost earnings calculation or the reversal of a previous lost earnings calculation. A copy of the 51-Record format is provided as Attachment 1. The lost earnings record will contain the following data elements:

- A. TSP-SSN. The employee's social security number.
- B. TSP-DOB. The employee's date of birth.
- C. TSP-BEGDATE. The beginning date (the date the error occurred).
- D. TSP-RCDNO. The lost earnings record number. (This number is 51.)
- E. TSP-EADIST. The amount of Employee Contributions (i.e., G, F, and C Fund amounts on which lost earnings are to be calculated). Amounts entered will be positive unless lost earnings are being calculated as a result of a fund error. For fund errors, the amount previously deposited in an incorrect investment fund(s) will be entered as a minus for that investment fund(s), the amount that should have been deposited in the correct investment fund(s) will be entered as a plus for that investment fund(s), and the total will be zero.

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- F. For Agency Use. This field will be available for the agency to use for its internal agency-unique accounting information. This field will not be edited by the TSP System. Data entered in this field will be included on all payroll office reports produced by the TSP System that lists the individual calculations of lost earnings. The agency will use these reports to reconcile its accounting records.
- G. TSP-GBADIST. The amount of Agency Automatic (1%) Contributions (Basic). See subparagraph E above.
- H. TSP-GMADIST. The amount of Agency Matching Contributions. See subparagraph E above.
- I. TSP-DEPT. The employee's department code.
- J. TSP-AGENCY. The employee's agency code.
- K. TSP-ENDDATE. The ending date (the date an error was corrected by the agency payroll office).
- L. TSP-LOAN-ALLOTMENT. The amount of the loan allotment. If lost earnings are being paid because a loan allotment was deducted from an employee's paycheck and not submitted on time to NFC, the amount of the loan allotment will be entered in this field. Employee Contribution, Agency Automatic (1%) Contribution, and Agency Matching Contribution fields must be zero if an amount is entered in this field.
- M. TSP-LOST-EARNINGS-CALCULATION-CODE. The lost earnings calculation/reversal code. *C* (calculate lost earnings) will be used for the initial input. *R* (reverse lost earnings) will be used to reverse a previous 51-Record transaction.

II. TSP-Lost-Earnings-Header-Record

The TSP-Lost-Earnings-Header-Record is the first record on a magnetic tape containing lost earnings records. A copy of the TSP-Lost-Earnings-Header Record format is provided as Attachment 2. The header record will contain the following data elements:

- A. DHDR. The *header* identification.
- B. TSP-CERT-RPT-NO. The certification report number. The report number is six positions in *YYEXXX* format. The *YY* represents the calendar year. The *E* indicates that this is a lost earnings journal voucher (JV) transmitting lost earnings records. The last three positions represent the sequential report number.

- C. TSP-PAYROLL-OFC-NO. The payroll office number.
- D. TSP-CONTACT-PERSON. The agency's TSP contact person.
- E. TSP-PHONE-NO. The agency's TSP contact person's telephone number.
- F. TSP-LOST-EARNINGS-CALCULATION-CODE. The lost earnings calculation/reversal code. This code indicates whether the magnetic tape is transmitting Calculation (C) 51-Records or Reversal (R) 51-Records.

III. TSP-Lost-Earnings-Trailer-Record

The TSP-Lost-Earnings-Trailer-Record is the last record on a magnetic tape containing lost earnings records. A copy of the TSP-Lost-Earnings-Trailer-Record format is provided as Attachment 3. The trailer record will contain the following data elements:

- A. TRLR. The *trailer* identification.
- B. TSP-TOT-ETOT. The sum of positions 42-47 on the 51-Records (i.e., the total amount of Employee Contributions that are subject to lost earnings).
- C. TSP-TOT-GBAMT. The sum of positions 90-95 on the 51-Records (i.e., the total amount of Agency Automatic (1%) Contributions (Basic) that are subject to lost earnings).
- D. TSP-TOT-GMAMT. The sum of positions 114-119 on the 51-Records (i.e., the total amount of Agency Matching Contributions that are subject to lost earnings).
- E. TSP-LOAN ALLOTMENT. The sum of positions 130-135 on the 51-Records (i.e., the total amount of loan allotments that are subject to lost earnings) .
- F. TSP-TOT-LOST-ERNGS-RCNT. The total number of 51-Records submitted on the magnetic tape.

IV. Submitting Lost Earnings Records

Lost Earnings Records (51-Records) cannot be submitted on the same magnetic tape that contains a routine payroll submission of contributions data. For each lost earnings journal voucher that is processed during the midmonth processing cycle, agency payroll offices will receive a set of reports for that journal voucher that must be processed through the agency's accounting systems. Therefore, it is recommended that Lost Earnings Records (51-Records) be submitted monthly to NFC. **Note:** Lost Earnings Records (51-Records) must be edited and accepted by the TSP System as of the next-to-the-last

business day of the month in order to be processed during the following month's midmonth processing cycle.

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CLYDE G. McSHAN, II
Director

Attachments