



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

10.C (2700)

January 28, 2019

Memorandum

To: NPS Employees

From: Associate Director, Workforce and Inclusion /s/

SUBJECT: Timecard Amendments and Retroactive Pay for the Pay Periods Impacted by the Lapse in Appropriations

As Deputy Director Smith stated in his message to all employees earlier today, the National Park Service's (NPS) top priority is to ensure that our employees start receiving retroactive pay as soon as possible. This memorandum provides important information about what to expect with respect to (a) time card amendments and (b) the retroactive pay that NPS employees will be receiving in the coming days and weeks. This communication is based on the "DOI Q&A on Back Pay" emailed by the Department this afternoon (available on the public DOI website at <https://www.doi.gov/shutdown/questions-and-answers-back-pay-during-lapse-appropriations>), and it includes additional operational information specific to the NPS.

TIMECARD AMENDMENTS

Please note that *NPS employees do not need to enter any information into QuickTime for pay periods 1827, 1901 and 1902.* As described below, Timekeepers (TKs) are making the timecard amendments.

Guidance has been provided to all TKs regarding the manner in which payroll should be processed for retroactive pay upon return from furlough. Through that notification, information was provided regarding how to address the multiple types of hours claimed based on the type of duty an employee was assigned during the furlough, as well as how to process amendments for Time & Attendance (T&A):

- For employees who were furloughed 100% of the lapse, TKs will amend their T&A from furloughed (code 105) to retroactive pay for furlough (code 106), including the correct WBS accounting codes. *Therefore, no action is required at this time if you are an employee who was 100% furloughed.*

- For employees who were authorized or recalled to work either full-time or intermittently during the furlough, a team of TKs has been designated to process your timecard amendments. These include timecards for employees who had a combination of any of the following types of hours: exempted (regular duty), excepted (nonpay worked), furloughed (nonpay not worked), and/or premium pay hours (holiday, weekend, etc.). ***If they have not done so already, employees who were authorized to work (whether full-time or intermittently) during the lapse, should contact their TK as soon as possible in order to provide them with their actual hours (worked and not worked) and the correct WBS accounting codes for the proper amendment of their T&A.***

Employees seeking guidance regarding who their servicing TK is should contact Michelle Fisher via email at michelle_fisher@nps.gov.

RETROACTIVE PAY

Question 1: How soon can I expect to receive retroactive or back pay?

Answer: Processing retroactive pay is NPS' top priority. The lapse in appropriations beginning on December 22, 2018, primarily covered three pay periods (PP 1827 [last day only], 1901, 1902 and 1903 [first week only]), and we are currently in the middle of PP03. Thus, NPS is working to ensure that interim retroactive payments for PP01 and PP02 are issued as quickly as possible. Employees may potentially receive the first deposit of back pay as soon as Wednesday, January 30, 2019. Please see the answer to Question #2 for additional information.

Question 2: How will back pay be handled?

Answer: Back pay will be paid in two separate interim payments, one for each of the two full pay periods (PP01 and 02) that occurred during the partial government shutdown.

- Therefore, timecard amendments are being made by designated NPS timekeepers to process back pay for PP01 (12/23/18 to 1/5/19) and PP02 (1/6/19 to 1/19/19).
- The Interior Business Center (IBC) will then process "interim or off-cycle" payments early this week, with pay disbursed to employees as early as Wednesday, January 30, 2019.
- There will be a total of two interim payments this week: One representing the first pay period (PP01) and a second payment for the second pay period (PP02).
- Please keep in mind that the actual deposit dates may vary depending on your financial institution's direct deposit timeframes.

Question 3: Will my back pay received for PP01 and 02 be the same amount as my normal paycheck?

Answer: ***No, but it should be close. Our top priority is getting you paid as quickly as possible. In order to accomplish this, employees will receive "interim" or "off-cycle payments" for PP01 and 02.*** Interim or off-cycle payments are calculated slightly differently than normal payroll payments. You can expect to receive payment for the number of hours that you normally would

have worked, minus deductions for taxes, retirement, health benefits, etc. There will be additional pay corrections processed in the following pay periods to ensure your back pay is made whole.

Question 4: When can I expect my full and reconciled back pay?

Answer: *If all timecard amendments are input timely for the regular PP03 processing deadlines, your payment will include your regular pay for PP03 plus any remaining back pay that is due to you.* The official pay day for PP03 is Tuesday, February 12, 2019, although you potentially may see your direct deposit as early as Friday, February 8, 2019, depending on your financial institution. (Note: Depending on your financial institution's direct deposit timeframes, the actual deposit dates may vary.)

Question 5: Will I receive Leave and Earning Statements in *Employee Express* for the two missed pay periods (PP01 and PP02)?

Answer: No. Those two payments will go directly to your financial institution so you should regularly monitor your bank account for payment. You will receive a Leave and Earning Statement (LES) for PP03, which will reconcile any remaining deductions or allotments that were omitted from your two interim payments.

Question 6: Will the “off-cycle payments” for PP01 and PP02 be paid according to the allotments set in my *Employee Express*, if I have set up more than one financial institution for my paycheck?

Answer: The “off-cycle” interim payment will be paid as a lump sum only to the primary financial institution of the employee. No amounts will be distributed as allotments to the employee's other financial institutions.

Question 7: I was supposed to work on December 22, 2018 (the day after the partial government shutdown began). When will I get back pay for that day?

Answer: Saturday, December 22, 2018, occurred in PP27 (2018). For employees who were regularly scheduled to work that day, and who were furloughed or had to work without pay, back pay for December 22, 2018, will be processed during the PP03 payroll processing cycle (ending February 2, 2019) based on a timecard amendment for PP27 (2018).

Question 8: Will the back pay affect my 2018 wages for tax purposes (i.e., W-2)?

Answer: No. The retroactive pay will be paid in calendar year/tax year 2019 and will be included in your 2019 taxable wages. You can access your 2018 W-2 in www.employeeexpress.gov now.

Question 9: I've heard that lump sum payments are taxed at a different (higher) rate. Will larger-than-normal taxes be deducted from the interim, off-cycle payments that I receive?

Answer: The initial off-cycle payments during the week of January 28, 2019, for PP01 and 02, will be calculated using an estimated tax rate. Amendments made for PP03 will ensure that regular tax withholding rates have been calculated for a final corrected back pay.

Question 10: What are the deductions that will be included in the “interim” or “off-cycle” retroactive payments? Will my court-ordered payments (or other allotments, such as union dues) be taken out of the back pay?

Answer: Prior pay period re-computations include only the required deductions listed below.

- a. Retirement (CSRS and FERS)
- b. Social Security (OASDI) Tax
- c. Medicare Tax
- d. Federal Income Tax
- e. Basic Health Insurance Premium (FEHB)
- f. Basic Life Insure (FEGLI)
- g. State Income Tax
- h. Local Income Tax
- i. Thrift Savings Plan (TSP)
 1. Basic Contributions
 2. Catch-up Contributions
- j. Roth Savings Plan
 1. Basic Contributions
 2. Catch-up Contributions

For other deductions, it depends on the type of deduction as to how retroactive payments will be made. In general, voluntary allotments such as Combined Federal Campaign and allotments to financial institutions will not be deducted from back pay. Another example is court-ordered payments, which may have required employees to continue to make payments via personal checks while in non-pay status.

If you have specific questions about other allotments, please contact the Interior Business Center (IBC) Customer Support Center at 1-888-367-1622 or via email at Payroll_Helpdesk@ios.doi.gov.

ADDITIONAL INFORMATION

For additional information, please see also the U.S. Office of Personnel Management’s (OPM) Fact Sheet on [Pay and Benefits for Employees Affected by the Lapse in Appropriations](#). This OPM fact sheet provides information on a broad range of issues, including: pay, leave, benefits, garnishments, leave, unpaid status (LWOP, FMLA), alternative work schedules, compensatory time off, military leave, holidays, retirement deductions and actions, voluntary separations, Thrift Savings Plan, Unemployment Compensation for Federal Employees, and documentation of furlough-related personnel actions. The website address for this fact sheet is <https://chcoc.gov/content/fact-sheet-pay-and-benefits-information-employees-affected-lapse-appropriations>

We will provide updates as more information becomes available. Thank you again for your dedication and service to the NPS.