Headquarters
Department of the Army
Washington, DC 20310-2500
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*National Guard Regulation (AR) 37-105

# FINANCIAL ADMINISTRATION

## STANDARD ARMY TECHNICIAN PAYROLL SYSTEM (STARTEPS)

**Summary.** This is a revision of subject regulation. It prescribes the policies and principals for the National Guard Bureau (NGB) Standard Army Technician Payroll System (STARTEPS).

**Applicability.** This regulation applies only to the Army National Guard (ARNG). Army Regulations (ARs) in the 37-series as pertains to technician pay matters as well as the Federal Personnel Manual (FPM), apply to the ARNG and will be complied with by all levels to ensure that technician pay is standardized and maintained.

**Impact on New Manning System.** This regulation does not contain information that affects the New Manning System.

**Supplementation.** Supplementation of this regulation is prohibited without prior approval from the Chief, National Guard Bureau (NGB-ARC), Washington, DC 20310.

**Interim Changes.** Interim changes to this regulation are not official unless authenticated by the Director, Administrative Services. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

**Suggested Improvements.** The proponent agency of this regulation is the National Guard Bureau. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to Chief, National Guard Bureau (NGB-ARC-FT), Washington, DC 20310-2500.

**Internal Control Systems.** This regulation is not subject to the requirements of AR 11-2

**Contents** (*Listed by paragraph number*)

**Chapter 1**
**Introduction** — **Para**
Purpose — 1-1
References — 1-2
Explanation of abbreviations — 1-3
Responsibilities — 1-4
General — 1-5
Policy — 1-6
STARTEPS and the Privacy Act — 1-7

**Chapter 2**
**Controls and Forms**
Control Registers — 2-1
Forms — 2-2

**Chapter 3**
**Payment Standards**
Frequency of payments — 3-1
Direct Deposit/Electronic Funds Transfer (DD/EFT) — 3-2
EFT non-selection — 3-3
Performance of duty — 3-4
Leave and Earning Statements — 3-5
Miscellaneous payments — 3-6
Files — 3-7
Accuracy requirements — 3-8

**Chapter 4**
**Thrift Savings Plan (TSP)** — **Para**
Federal Employees' Retirement System Act (PL 99-335) — 4-1
Thrift Savings Plan — 4-2
Contributions to, and distribution from, the Thrift Savings Fund — 4-3
Federal Retirement Thrift Investment Board — 4-4
Technician Pay Sections (TPS) — 4-5

**Chapter 5**
**Federal Employees Retirement System (FERS) and Civil Service Retirement System (CSRS)**
The Federal Employees Retirement Systems (FERS) — 5-1
Three-tiered retirement,plan — 5-2
Civil Service Retirement System (CSRS) — 5-3
Maintenance of the FERS and CSRS Retirement Systems — 5-4
Report of Withholdings and Contributions for Health Benefits, Group Life Insurance, and Civil Service Retirement — 5-5

*This regulation supersedes NGR (AR) 37-105, 1 August 1991

**Chapter 6** Para
**Federal Employees Health Benefits Program (FEHBP)/U.S. Savings Bonds Series EE/Garnishments**
FEHBP requirements 6-1
United States Savings Bonds Series EE 6-2
Bond controls 6-3
Garnishment of Federal civilian pay for child support and alimony 6-4

**Chapter 7**
**Audits and Internal Controls**
Internal Control Officer 7-1
Verification of technician files 7-2

**Glossary**

## Chapter 1
## Introduction

### 1-1. Purpose
This regulation --

*a.* Prescribes the policies and principals for the National Guard Bureau (NGB) Standard Army Technician Payroll System (STARTEPS).

*b.* Prescribes National Guard Bureau policy and guidance relative to Federal pay and allowance authorized technicians of the Army National Guard (ARNG) as directed by the Chief, National Guard Bureau (CNGB).

### 1-2. References

*a.* DOD Standard 7935.1-S, Automated Data Systems (ADS) Documentation Standards.

*b.* Public Law 90-486, The Technician Act, 23 August 1968.

*c.* General Order No. 85, Delegation of Authority under the National Guard Technician Act of 1968, 31 December 1968.

*d.* AR 25-400-2, The Modern Army Recordkeeping System (MARKS).

*e.* AR 37-105, Finance and Accounting for Installations: Civilian Pay Procedures.

*f.* AR 608-15, Army Savings Program.

*g.* Title I and II, Civilian Personnel Law Manual.

*h.* NGB PAM 37-105, Standard Army Technician Payroll System (STARTEPS).

*i.* NGP (AR) 37-105-1, Technician Time and Attendance Procedures.

*j.* Personnel Regulations (FPMs).

### 1-3. Explanation of abbreviations
Abbreviations used in this regulation are explained in the **glossary.**

### 1-4. Responsibilities
**a. National Guard Bureau (NGB).**

***(1) Director, ARNG.*** The Director, ARNG, is responsible for the overall management, development, installation and maintenance of STARTEPS.

***(2) Comptroller Division, (NGB-ARC).*** The Comptroller Division will be the agent for the Director, ARNG, providing functional systems designs for the standard system, approves modifications to the system, validates computer generated outputs, and authorizes system changes made by the States. No changes to the system are authorized to be made by the States without prior written approval. All changes must be initiated and/or approved at NGB.

***(3) Information Management Agency (NGB-IMA).*** The Information Management Agency will provide computer programming design support for the system in accordance with the requirements received from NGB-ARC and makes program changes to satisfy system requirements.

***b. State Activities.***

***(1) State Adjutant General, (AG).*** The State AG is responsible for the payment of ARNG Technicians.

***(2) Support Personnel Management Officer (SPMO).*** SPMO is responsible for providing a copy of the Standard Form 50 to the TPS for personnel actions pertaining to appointments, separations, transfers, reassignments, promotions, changes to lower grades, within grade increases, leave without pay (LWOP) that exceeds 80 hours and suspensions. Additional responsibilities are processing the necessary documentation prepared by individual technicians for tax exemptions, Social Security and/or Medicare health benefits, life insurance, retirement and employee organization deductions, as well as other personnel actions as may be required. All such documentation is furnished to the TPS for updating of employee pay records on a timely basis using numerically sequenced transmittal letters.

***(3) United States Property and Fiscal Officer (USPFO).*** The Chief, NGB, will appoint the State USPFO as primary payroll certifying officer (NGR 130-6). The USPFO provides staff responsibility for the Adjutant General (AG) and technical supervision over ARNG technician payroll procedures in his State. The USPFO ensures availability and proper control of funds, timely and accurate preparation of payrolls and related reports, maintenance of required controls, preparation and certification of payrolls and other related functions, and performs all necessary coordination with the servicing finance and accounting office.

***(4) The Technician Payroll Section (TPS).*** The TPS is responsible for maintenance of individual earnings, deductions, leave, and retirement records, and the preparation, processing, and submission of vouchers related to pay. TPS maintains necessary

controls and procedures in accordance with NGB Pam 37-105 and NGP (AR) 37-105-1 to ensure accurate computation of pay. The TPS will ensure a contingency plan has been jointly established with the Data Processing Installation to provide the reconstruction of the master pay files and/or continuity of operations in the event of local disaster and emergencies. The plan must be written to ensure continuing payment of the civilian work force using both manual and mechanized pay procedures as required by AR 18-7 and Chapters 21 and 22 of AR 37-105.

*(5) The Data Processing Installation (DPI).* The DPI is responsible for file retrieval of data required to support the TPS, including interface with other systems utilizing technician pay information. Machine processing of the standard pay system is also provided. This processing properly safeguards payroll master files and develops contingency procedures with TPS to reconstruct such master files according to the provisions of AR 18-7 in the event of an emergency. Reports, listings, magnetic tapes, and schedules are prepared as required. In the discharge of these responsibilities, the following minimum functions will be required:

*(a)* Create and maintain the Master Employee Record (MER).

*(b)* Create and maintain individual pay record file.

*(c)* Create and maintain individual leave record file.

*(d)* Compute earnings, deductions, and net pay for each employee each pay period.

*(e)* Maintain integrity of Technician Payroll Section controls.

*(f)* Prepare listings, schedules, statements, and reports as required.

*(g)* Prepare individual leave and earning statements each pay period.

*(h)* Maintain data for interface with other systems. Other reporting systems may be supported through an interface; however, the calculation of pay and related items, as well as the preparation of technician payrolls and related reports, will take precedence over support to other systems.

*(6) Supervisors/Alternates.* Supervisors and their alternates designated as time and attendance certifying officers, will certify the T&A records prior to submission to the TPS, assuring themselves to the accuracy of the T&As. They will ensure that T&A reports, together with required supporting documentation, are forwarded to the TPS according to established time schedules. The supervisor responsible for certifying an immediate supervisor's T&A report will also certify the T&A report of that supervisor's subordinates in the absence of both the supervisor and the designated alternate. Certifying officers will retain certain leave supporting documents and insuring such documents are made available for audit purpose. The following documentation, as a minimum but not limited to, is to be maintained by the certifying officer.

*(a)* Duplicate copy of NGB Form 46, Time and Attendance Report.

*(b)* SF 71, Application For Leave.

*(c)* NGB Form 46-14, Request, Authorization and Report of Compensatory Time.

*(d)* Copies of approved requests for advancement of leave.

*(e)* Copy of CA-1 to support charge to administrative leave for traumatic injury.

*(7) Timekeepers.* Persons designated as timekeepers will--

*(a)* Familiarize themselves with the requirements of NGB PAM 37-105-1 and other supplementary directives.

*(b)* On a daily basis, enter the time correctly on all T&A reports for which they are responsible.

*(c)* Secure from individual technicians required initials on the T&As or an SF 71, Application For Leave, and any substantiating documentation.

*(d)* Submit properly completed T&A reports through the Certifying Officer to the TPS promptly at the end of each pay period.

*(8) Individual Technician Employees.* Individual technician employees are responsible for initiating the necessary documentation for tax exemptions (Form W-4, etc.), health benefits, Government Life Insurance, etc., as well as requests for deductions from pay by allotment. Technicians are responsible to ensure proper deductions are made from their bi-weekly pay. Technicians are responsible for submitting leave supporting documentation to the Timekeeper and initialing the Time and Attendance Record, NGB Form 46.

*(9) Servicing U.S. Army Finance and Accounting Officer (F&AO).* The Servicing F&AOs are responsible for the disbursements of properly certified payrolls received and issuance of Treasury Checks, Electronic Funds Transfers, U.S. Savings Bonds, as well as the maintenance of required data to account for disbursements, collections, and adjustments.

**1-5. General**

*a.* The Army National Guard Payroll System known as STARTEPS, is a dynamic system, a system of flexibility, designed to readily adapt to change with minimum of disruption or delay in the payroll function. This system is used to pay Army National Guard Technicians located in all the United States and territories. The major areas of responsibility range from the Chief of the National Guard Bureau through individual technician employees at the local, state, and Federal levels. STARTEPS is designed to compute pay and update the individual leave records designed to produce monthly, quarterly, semiannual, and annual reports as required by existing regulations and directives.

*b.* Deviations from the standard procedure are not authorized without prior written approval from the functional proponent (NGB-ARC) at the National Guard Bureau.

*c.* Any requests for changes and/or recommended improvements to the standard system must be submitted in writing to NGB-ARC-FT. Proposals

must be complete and must contain documentation as to change proposed, reason for changes, and results expected to be achieved. All requests received will be reviewed, coordinated with NGB-AIS, and, if approved, will be incorporated into the standard system.

**1-6. Policy**

*a.* This regulation prescribes National Guard Bureau policy and guidance relative to Federal pay and allowance authorized technicians of the Army National Guard (ARNG) as directed by the Chief National Guard Bureau (CNGB).

*b.* This paragraph identifies the most significant operative policies that govern day-to-day accomplishment of the STARTEPS function. It describes internal controls required by the pay system in general terms rather than specific operating techniques, which are found in NGB Pam 37-105 and NGB Pam 37-105-1.

***(1) Source documents.***

*(a)* The USPFO Pay and Examination Branch, Technician Pay Section (TPS), must receive proper source documents from the Support Personnel Management Office (SPMO), the individual employee, or other authorized sources to establish or change an employee's master pay record.

*(b)* Maintain a systematic control over all source documents entering the TPS. Record each document when received to verify that all documents are processed through the system.

*(c)* Convert source document data to prescribed data processing input forms.

*(d)* The TPS will maintain the source document files.

***(2) Standard automated procedures.*** This system standardizes and automates the pay of ARNG technicians through the use of Government-owned Burroughs B-1055 computers. Inputs to the system are properly certified Time and Attendance Records (NGB Forms 46) as well as other source documents relating to authorized deductions. The system computes gross pay for hours worked, taxes, retirement, Medicare and/or Social Security, subtracts authorized deductions, and provides net pay figures. The leave function is also automated in the standard system to provide complete information concerning leave earned, used, and current balance for annual, sick, military, administrative, and law enforcement leave. Outputs of the standard system are DA Form 2449, (Payroll for Personal Services); Bond Issue Schedule; Deduction Listings for Health Insurance; FEGLI; State Retirement; Charities; NGAUSIT; Credit Savings; Thrift Savings Plan; and Union dues as well as biweekly Leave and Earning Statements, posting to individual pay records, and the preparation of certain required reports.

***(3) Technician Time and Attendance (T&A) Reports.***

(a) The source document essential for the proper and legal documentation of ARNG technician payrolls is NGB Form 46, Individual Time and Attendance Report. T&A records will be updated on a daily basis by the designated timekeeper to charge hours worked or taken as leave by the technician.

*(b)* A properly certified, accurate NGB Form 46 must be received from the Certifying Officer by the payroll office before an employee can be paid.

*(c)* NGB Forms 46, for the subsequent pay period, are pre-printed for each technician for distribution to timekeepers on a biweekly basis.

*(d)* All T&A records, received from reporting activities, will be processed using Transmittal Control Slip, NGB Form 46-2.

**1-7. STARTEPS And The Privacy Act**

Records in the STARTEPS will be covered by the Privacy Act since they are records in a system of records that are retrievable by technician's names and/or personal identifiers (i.e. social security numbers). Information contained in the STARTEPS may be disclosed to officers and employees of the Department of Defense who have a need for the information in the performance of their official duties. Disclosure of information contained in the STARTEPS to persons other than those who have a need for it in the performance of their official duties will be in accordance with the Freedom of Information Act, AR 25-55, the Privacy Act, AR 340-21, and DA Pam 25-51.

## Chapter 2
## Controls and Forms

**2-1. Control Registers**

Prior to updating the biweekly payroll, Control Registers are to be manually completed by the Technician Pay Section. These controls are critical and necessary for verifying the accuracy of input and output data. The manual control registers indicated below are prescribed for use in the system. These registers will be developed prior to DPI processing:

*a.* NGB Form 46-2 (Transmittal Control Slip).

*b.* NGB Form 46-3 (Time and Attendance Control Register).

*c.* NGB Form 46-4 (Payroll Control Register).

*d.* NGB Form 46-5 (Control Register Worksheet).

*e.* NGB Form 46-6 (Leave Control Register).

*f.* NGB Form 46-7 (Source Document Control Register).

*g.* NGB Form 46-8 (Year-to-Date Control Register).

*h.* NGB Form 46-12 (Federal Employees Group Life Insurance (FEGLI) Control).

*i.* NGB Form 46-13 (Charitable Control).

*j.* NGB Form 46-13 (Credit Savings Control).

*k.* DA Form 103 (Civil Service Retirement Control).

*l.* DA Form 2323 (Health Benefits Control Register).

*m.* DA Form 2752 (Union Dues Control Register).

*n.* DD Form 716 (U.S. Savings Bond Control).

For additional controls, not stated above, forms will be prepared locally, handwritten worksheets, or machine listings separate, apart from and prior to the regular payroll processing cycle. All controls will, as a minimum, provide the data necessary to ensure timely and accurate computation of pay, as well as provide clear audit trails. Mechanized printouts or listings of payroll changes and time and attendance records produced by DPI will be verified against manual control totals prior to payroll computation by DPI.

**2-2. Forms**
Forms used in STARTEPS by the TPS and DPI are contained in NGB Pam 37-105.

## Chapter 3
## Payment Standards

**3-1. Frequency of payments**
Entitled technicians will be paid every 2 weeks. The payroll will normally be prepared and processed within 4 working days after receipt of the T&A Records, NGB Form 46. All Army National Guard Technicians will be paid on the same day, using the same pay and leave periods and having a standard 12-day pay lag. Pay day is the 12th day after the close of the pay period. Pay checks will be dated the 12th day following the close of the pay period for which check is issued. EFT must be deposited into the technicians financial account not later than the day designated as pay day.

**3-2. Direct Deposit/Electronic Funds Transfer (DD/EFT)**
Technicians may elect to have pay deposited directly to their savings or checking accounts at the financial institution of their choice. Pay due technicians, will be sent by Electronic Funds Transfer (EFT), thereby eliminating the need to print and mail checks. Pay deposited to Technicians accounts will be available on the day designated as Pay Day, 12 calendar days following the closing of the pay period.

**3-3. EFT non-selection**
Technicians who do not elect EFT, may elect to have their pay checks mailed to an address other than a Financial Institution in the Federal Reserve System.

**3-4. Performance of duty**
Technicians will be paid for duty already performed during the previous pay period. Each technician entitled to pay must be paid and those technicians not entitled to pay must not be paid.

**3-5. Earnings and Leave Statements**
Earnings and Leave Statements will be prepared and furnished to individual technicians each pay period.

**3-6. Miscellaneous payments**
***a. Cash payments for Technician incentive awards.*** Under the standard pay system, cash payments for incentive awards will be made through use of Standard Form 1049. Federal, State, City, Social Security and/or Medicare taxes will be withheld at time of the award.

***b. Deceased payments.*** Upon notification of a technician death, the Technician Payroll Section will ensure no further payment is made in the name of the deceased. The procedures outlined in Chapter 19, AR 37-105, Section III, and paragraph 9-2, NGB Pam 37-105 are to be followed in making final payment.

**3-7. Files**
Necessary files will be kept to ensure complete auditability of the system. This will entail maintenance of manual records, magnetic tapes, disc files and/or other devices depending on the equipment available and the degree of system sophistication. Files disposition will be as indicated in AR 25-400-2 series and NGB Pam 37-105. Records and files of suspended, or transferred technicians will be maintained until all payroll activity concerning them have been completed. Such records will be flagged or suspended in such a manner as to prevent the issuance of pay (checks or EFT) to individuals not entitled to the proceeds. See **table 3-1** for submission requirements.

**3-8. Accuracy requirements**
*a.* The process must correctly compensate all properly entitled civilian employees for services rendered.

*b.* The process must render mathematically correct computations for all aspects of the system within the time frames as shown in **table 3-1**

*c.* The process must provide for manual computation and payment as well as adjustment of control totals.

*d.* Output items which are not repetitive in nature or which involve the preparation of a limited number of documents will generally be prepared manually by the TPS.

**Table 3-1**
**Submission Requirements**

| Action Description | Submitted To | No Later Than |
|---|---|---|
| 1. Savings Allotments | Designated Institution | Day Check Issued |
| 2. Employee organization dues | Designated offices of employee organization | 3rd workday after issuance of pay checks |
| 3. Charitable Contributions | Designated offices of charity fund | 3rd workday after issuance of pay checks |
| 4. Federal Income, Social Security Tax and Medicare | Designated Federal Reserve Bank | At the time each payroll is paid |
| 5. US Savings Bond Issuance Schedule | Designated addresses | 7th workday after end of pay period |
| 6. State Income Tax | Designated State Office | As requested by State |
| 7. City Income Tax (if applicable) | Designated City Taxing Authority | As designated by City Taxing Authority |
| 8. Report of Withholdings and Contributions Health Benefits, Group Life Insurance and Civil Service Retirement (SF 2812) | Office of Personnel Management<br>ATTN: Funds Control Branch<br>P.O. Box 582<br>Washington, DC 20044 | Forward to OPM same day the payroll is fored to F&AO |
| 9. DA Form 103<br>SF 2807<br>SF 2812<br>SF 3103 | Director<br>DFAS-Indianapolis Center<br>ATTN: DFAS-I-ACA<br>Indianapolis, IN 46249-1326 | Monthly |
| 10. Annual Summary Retirement Fund transactions - Civil Service Retirement System - OPM Form 1525 | Director<br>DFAS-Indianapolis Center<br>ATTN: DFAS-I-ACA<br>Indianapolis, IN 46249-1326 | Annual |
| 11. Annual Summary Retirement Fund transactions - Federal Employees Retirement System - OPM Form 1564 | Director<br>DFAS-Indianapolis Center<br>ATTN: DFAS-I-ACA<br>Indianapolis, IN 46249-1326 | Annual |

**NOTE: All disbursements will be made by servicing F&AO.**

## Chapter 4
## Thrift Savings Plan (TSP)

### 4-1. Federal Employees' Retirement System Act (PL 99-335)
On June 6, 1986, the President signed into law the Federal Employees' Retirement System Act (Pub. L. 99-335). Section 8437 of this Act established in the Treasury of the United States a Thrift Savings Fund which is held in trust for participating federal technicians.

### 4-2. Thrift Savings Plan
The Thrift Savings Plan is a tax-qualified "cash or deferred arrangement" under which federal technicians may elect to defer a portion of their income as a contribution to the Thrift Savings Fund. Contributions by means of cash or deferred arrangement to a trust qualified under section 7701(J) of the IRS Code added by Section 1147 of the Tax Reform Act of 1982.

### 4-3. Contributions to, and distributions from, the Thrift Savings Fund
Section 7701(J) of the Internal Revenue Code, added by Section 1147 of the Tax Reform Act of 1986, provides that contributions to, and distributions from, the Thrift Savings Fund are to be treated in the same manner as contributions to or distributions from a qualified 401 (a) trust, 26 U.S.C. 7701 (J) (1) (A) (B). A technician may elect to receive their full salary or to make a Thrift Savings Plan contribution. These elected deferrals are the same as those permitted under cash or deferred arrangements described in section 7701(J) of the code. As under such arrangements, the technician's right to make this election does not result in income to the technician.

### 4-4. Federal Retirement Thrift Investment Board
The Board is an independent Federal Agency established by the Federal Employees Retirement System (FERS) Act of 1986. Within the Executive Branch of government, it is financially independent and generally not subject to the controls normally placed on executive agencies. The Board is exempt from the normal budget appropriations process and the legislative and budgetary clearance process of the Office of Management and Budget. It is also exempt from the Gramm-Rudman legislation. The Board is not part of the Office of Personnel Management although it works closely with that agency.

### 4-5. Technician Pay Sections (TPS)
The TPS will--

*a.* Provide efficient, accurate, and timely processing of technician deductions, Government contributions, and earnings in support of the Thrift Investment Board.

*b.* Initialize or change technician record based on election.

*c.* Compute amount of technician deduction.

*d.* Compute Government basic and matching contributions.

*e.* Distribute technician deduction and Government contribution among funds.

*f.* Timely transmit data to the recordkeeper, National Finance Center (NFC) via express mail as may be deemed necessary.

*g.* Prepare adjustments and corrections when required.

*h.* Maintain data on tax-deferred income for W-2s.

*i.* Maintain Thrift Investment Board TSP Bulletins, directives and other data pertinent to TSP.

## Chapter 5
## Federal Employees Retirement System (FERS) and Civil Service Retirement System (CSRS)

### 5-1. The Federal Employees Retirement System (FERS)
The FERS was effective January 1, 1987 according to Public Law 99-335. All new technicians employed after December 31, 1983 are automatically covered by FERS and may save up to 10 percent of their pay.

### 5-2. Three-tiered retirement plan
FERS is a three-tiered retirement plan. The three components are:

*a.* Social Security Benefits.

*b.* Basic Benefit Plan.

*c.* Savings Plan.

A Federal technician may pay full Social Security taxes and a small contribution to the Basic Benefit Plan. They are able to make tax-deferred contributions to a savings plan and a portion will be matched by the Government.

### 5-3. Civil Service Retirement System (CSRS)
CSRS is a Single Benefit Retirement Plan effective April 1, 1987. CSRS has available a Thrift Savings Plan option so that technicians may save additional retirement money. A technician may save up to 5 percent of their pay. With CSRS, a technician can retire with full benefits as soon as they reach age 55 and have 30 years of service or age 60 with 20 years of service or age 62 with 5 years of service or more.

The amount of annuity depends on a technician's salary and length of service.

**5-4. Maintenance of the FERS and CSRS Retirement Systems**
Each state is responsible for maintenance of the FERS and CSRS Retirement Systems for each technician according to procedures from the Office of Personnel Management (OPM), AR 37-105, NGB Pam 37-105, and other applicable regulations and directives.

**5-5. Report of Withholdings and Contributions for Health Benefits, Group Life Insurance, and Civil Service Retirement (SF 2812)**
Each State will--

*a.* Prepare the report each pay period.

*b.* Send the report via Fax to OPM at the same time the payroll is sent to the disbursing office for payment.

*c.* Send a confirmation copy of the original SF 2812, with its attachments, showing combined withholdings and installation contributions for health benefits, group life insurance, and civil service retirement) to Office of Personnel Management, Funds Control Section, PO Box 582, Washington, D.C., 20044 by uncontrolled first class mail.

## Chapter 6
## Federal Employees Health Benefits Program (FEHBP)/U.S. Savings Bonds Series EE/ Garnishments

**6-1. (FEHBP) requirements**
Each eligible technician must either register to enroll or elect not to enroll. The enrollment must take place within 31 days after the technician becomes eligible, unless unexpected circumstances prevent it. The technicians and the Government share the cost of health benefits. The Government pays a percent of the total cost of enrollment. The technician's portion is paid through payroll withholding. Each ARNG Technician Payroll Section will--

*a.* Make deductions from technician pay.

*b.* Account for Government contributions.

*c.* Remit and account for withholdings and contributions to OPM.

*d.* Maintain and certify health benefits reports.

*e.* Serve as point of contact between employing activity and carriers.

*f.* Maintain a controlled system of transmitting health benefits registration forms to carriers.

*g.* Prepare reports regarding health benefits program as required.

**6-2. United States Savings Bonds Series EE**
*a.* This plan allows the purchase of U.S. Savings Bonds by Federal technicians through payroll allotments.

*b.* Technicians may buy multiple bonds by filling out a separate form for each bond allotment. Part of the purchase price of a bond may be deducted each pay period.

*c.* An allotment will continue while the technician is on the payroll, until changed or cancelled by the technician.

**6-3. Bond controls**
ARNG Technician Pay Sections will maintain Bond Controls. The bond control will be used to verify unapplied bond balances to technician's credit with the net balance in the FAO's deposit fund account. The payroll office will keep a single bond control for all payrolls, regardless of the number processed. The payroll office will use DD Form 716 (United States Savings Bonds Control) for bond control and it will be kept on a calendar-year basis.

**6-4. Garnishment of Federal civilian pay for child support and alimony**
*a.* Persons who seek to enforce orders for child support or alimony must, in general, meet state or local requirements for obtaining legal process before any Federal action may be taken.

*b.* The Technician Payroll Section may accept legal process served in person or by registered mail or certified mail that is marked "Return Receipt Requested". The face of the legal process does not always state that it enforces child support or alimony obligations of the technician; in that case, it must be accompanied by a certified copy of the court order that established the legal obligations. Reference AR 37-105, Chapter 16 and 17.

## Chapter 7
## Audits and Internal Controls

**7-1. Internal Control Officer**
At a minimum of every two years, the Internal Control Officer or his designated representative is to review the T&A procedures and verify that the organizational review level is verifying T&A reports prior to submission to the Technician Pay Section. Procedures used for attendance reporting as well as other pay procedures are to be reviewed at this time. The reviews are to be fully documented and all findings discussed with the organization. It is incumbent upon all supervisors and managers to ensure proper internal controls for T&A procedures are in place and operating.

**7-2. Verification of technician files**
No less than annually, the Technician Pay Section (TPS) and the Support Personnel Management Office (SPMO) of the Adjutant General's Office must compare their technician files to verify that every grade and step, social security number, and name of each technician which appears on both system master files are authorized to be paid. The TPS should use the most recently prepared DA 2449, Personal Services (Comprehensive), when comparing their file to SPMO's active technician file. The Fiscal System Analyst/Staff Accountant will resolve any discrepancies that may occur. This procedure is to be an integral part of the Internal Control Review.

**Glossary**

**AG**
Adjutant General

**ARNG**
Army National Guard

**CNGB**
Chief, National Guard Bureau

**CSRS**
Civil Service Retirement System

**DD/EFT**
Direct Deposit/Electronic Funds Transfer

**DFAS**
Defense Finance and Accounting Service

**DPI**
Data Processing Installation

**F&AO**
US Army Finance and Accounting Office

**FEGLI**
Federal Employees Group Life Insurance

**FERS**
Federal Employees Retirement System

**FPM**
Federal Personnel Manual

**LWOP**
Leave Without Pay

**MER**
Master Employee Record

**NGB**
National Guard Bureau

**OPM**
Office of Personnel Management

**SPMO**
Support Personnel Management Office

**STARTEPS**
Standard Army Technician Payroll System

**T&A**
Time and Attendance

**TPS**
Technician Payroll Section

**USPFO**
United States Property and Fiscal Office

**By Order of the Secretary of the Army:**

**JOHN B. CONAWAY**
**Lieutenant General, USAF**
**Chief, National Guard Bureau**

**Official:**

**E. DARDEN BAINES**
**Director**
**Administrative Services**

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