

For: FSA Federal and County Employees

**Opportunity to Apply for Voluntary Separation Incentive Payment (VSIP) and
Voluntary Early Retirement Authority (VERA) for FSA Employees**

Approved by: Acting Administrator



1 Overview

A Background

As Secretary Vilsack has indicated, the fiscal situation for FY 2012 and beyond has necessitated a serious reexamination of priorities. This has resulted in the determination that many programs will operate as restructured and leaner organizations. According to the Departmentwide VERA (also known as early retirement or early out), reductions have been accomplished by the separation of approximately 250 FSA employees who took VERA in July and August 2011.

To address the upcoming FY 2012 budget reductions, FSA has obtained VSIP authority and will use it as a tool to minimize the impact on its employees and ensure equitable treatment among those involved. Reductions potentially will occur by granting VSIP and VERA to Federal and county employees who meet requirements and separate according to this notice.

Note: VSIP is being offered in conjunction with VERA for targeted positions under the VSIP authority. However, an employee seeking VERA and VSIP must be eligible for both.

Offices that are below their FY 2012 ceiling will not offer VSIP.

B Purpose

This notice announces the opportunity for all eligible employees to take advantage of VSIP's either through VERA or optional retirement with an incentive payment where appropriate. Employees who are not eligible for any type of retirement may also receive VSIP through resignation. Resigning employees may receive the lesser of severance pay or an incentive payment if granted VSIP.

Note: Coercing an employee to consider or apply for VERA/VSIP is **prohibited**.

| Disposal Date | Distribution |
|------------------|---|
| November 1, 2012 | All FSA Federal and County Employees; State Offices relay to County Offices |

1 Overview (Continued)

C Coverage

This VERA/VSIP opportunity includes permanent Federal and county employees but excludes employees in the following series:

- GS-2210, IT Specialist (INFOSEC)
- GS-0610 and GS-0620, Nurses.

D Labor-Management Obligations

Where exclusive representation exists, bargaining may be requested to the extent allowed by applicable statutes and according to contract language. Negotiation issues raised must be resolved before implementation of the PM notice for employees in that collective bargaining unit.

2 VSIP

A VSIP Basic Eligibility Requirements

Employees are eligible to apply and will be considered for VSIP if they:

- meet all eligibility requirements by their proposed separation date
- are serving under an appointment without time limitation (that is, are permanent full-time or permanent part-time)
- are in a targeted position listed in Exhibit 1 or 2
- have been currently employed by the Federal government and/or FSA County Committee for a continuous period of at least 3 years
- are **not** a reemployed annuitant
- are **not** currently approved for a delayed VSIP under previous law
- are **not** eligible for disability retirement

Note: An employee may file for disability retirement up to 1 year after separation. If an employee has received VSIP and is later found to be eligible for disability retirement, the employee is then responsible for repaying the entire amount of the VSIP to the Agency that paid it.

- are **not** in receipt of a decision notice of involuntary separation for misconduct or unacceptable performance

2 VSIP (Continued)

A VSIP Basic Eligibility Requirements (Continued)

- have **not** previously received VSIP from any Federal agency or FSA county
- are **not** covered by statutory reemployment rights while on transfer to another organization
- have **not** received a student loan repayment during the 36-month period preceding the date of separation
- have **not** received a recruitment or relocation bonus during the 24-month period preceding the separation
- have **not** received a retention bonus within the 12-month period preceding separation
- separate by resignation, early-out retirement, or optional retirement **no earlier than November 30, and no later than December 3, 2011.**

Note: Employees may **not** use annual leave, sick leave or donated leave after their separation date to establish initial eligibility for retirement.

3 Application Submission and Withdrawal

A FSA-334 Procedure

The decision to separate by retirement or resignation is voluntary. This is an important decision and employees are encouraged to seek information from servicing HR specialist for assistance in making an informed choice.

Before submitting FSA-334, employees shall carefully read this notice **and** the following that were developed by OHRM:

- FAQ's on VSIP (Exhibit 3)
- Tax Questions on VSIP (Exhibit 4)
- FAQ's on VERA (Exhibit 5)
- Other Considerations for VERA (Exhibit 6).

To be considered, employees:

- **must** apply according to this notice
- shall complete and FSA-334 (Exhibit 7)

Note: Applications submitted via e-mail do **not** require a hardcopy signature as the e-mail transmittal will suffice.

- submit FSA-334 by e-mail to **2012-FSA-VERA-VSIP-APPLIC@wdc.usda.gov** using their official work e-mail account **no later than 11:59 p.m. Eastern Time October 21, 2011.**

3 Application Submission and Withdrawal (Continued)

A FSA-334 Procedure (Continued)

The fillable version of FSA-334 is available:

- from the FFAS Employee Forms/Publication Website at
<http://fsaintranet.sc.egov.usda.gov/dam/ffasforms/currentforms.asp>

Note: ENTER “FSA334” in the "Form Number" box to access a fillable version of FSA-334.

- from the FFAS Human Resources Web Site at
<http://www.fsa.usda.gov/FSA/hrdapp?area=home&subject=landing&topic=landing>
under “In the News”, see “VERA/VSIP”.

Applicants shall maintain the original hard copy FSA-334 for their records and possible use in the future.

FSA-334's must be submitted **no earlier than October 11 and no later than 11:59 p.m. Eastern Time on October 21, 2011. FSA-334's received after the deadline will not be considered.**

After FSA-334 is received, applicants will receive an e-mail acknowledgement within 3 workdays. Subsequently applicants will be notified at a later date by e-mail whether FSA-334 is approved or not approved.

B Alternative Method for Submitting FSA-334's

Employees are encouraged to apply before the last day, October 21, 2011. It is the employee's responsibility to ensure that FSA-334 is submitted on (or before) the deadline. Employees must allow time for requesting assistance, asking questions, etc. If applying poses a hardship (e.g., disability, extended leave, military leave, etc.), **and** if all efforts to apply have been exhausted, then contact Shenita Wells by e-mail to **shenita.wells@wdc.usda.gov** during core business hours (8 a.m. to 4:30 p.m. Eastern Time) **before the deadline.** Requests for hardship will be reviewed on a **case-by-case basis.** Make requests in a timely manner to allow sufficient time for HRD to receive FSA-334 through an alternative method.

3 Application Submission and Withdrawal (Continued)

C Withdrawal Procedure (Continued)

Applicants may withdraw at any time before the separation date. However, approved applicants are encouraged to withdraw as soon as possible after their decision is made. To withdraw, applicants shall complete and sign items 14A and 14B on the **originally submitted FSA-334** and submit to **2012-FSA-VERA-VSIP-APPLIC@wdc.usda.gov**.

D Changes to Submitted FSA-334 Before the Deadline

To make any change to a submitted FSA-334 (that is, change in separation date, type of separation, etc.), applicants shall make the change to FSA-334, update item 13B, and e-mail the revised FSA-334 to **2012-FSA-VERA-VSIP-APPLIC@wdc.usda.gov**.

E Reapplying Before the Deadline

Applicants who withdraw may re-apply only before the deadline. The most recent FSA-334 will be the only FSA-334 that is saved, and that FSA-334 will be reviewed and considered for eligibility determination.

F Changes to Submitted FSA-334's After the Deadline

To make any change to a submitted FSA-334 (that is, change in separation date, type of separation, etc.) **after the deadline**, applicants must notify HRD by e-mailing **2012-FSA-VERA-VSIP-APPLIC@wdc.usda.gov**.

G Supervisor's Responsibility

Supervisors **must** provide this notice to temporarily absent employees, including employees on official military duty, so they are informed about FSA-334 opportunity.

4 Payments

A Amount of VSIP and Date

The offer for this VSIP window will be a maximum of \$25,000. However, if a subsequent window is offered later in the fiscal year, it is expected to be a lesser amount.

The VSIP amount is:

- taxable when payment is made
- the lesser of the following:
 - a lump sum payment that is equal to the employee's calculated severance pay entitlement
 - \$25,000.

Separation incentive payments are based on the standard severance pay calculation. However, by law, VSIP must not exceed \$25,000.

4 Payments (Continued)

A Amount of VSIP and Date (Continued)

Severance pay equals 1 week's basic pay for each of the first 10 years of creditable Federal/County service, plus 2 weeks of basic pay for each year of creditable service over 10 years. In addition, an age factor applies, which increases the amount by 10 percent for every year an employee is over 40 years old. The servicing Human Resources (HR) office can provide employees with an exact computation.

Reminder: Because the decision to resign or retire is voluntary, applicants who receive VSIP are **not** eligible for an additional severance pay benefit.

VSIP payments shall be processed by the servicing HR office no later than the end of the second pay period following the separation date.

B Lump Sum Payment for Annual Leave and Date

Employees will be paid a lump sum for the balance of their annual leave. The payment for annual leave should be processed by the servicing HR office no later than the end of the second pay period following the separation date.

5 Separation

A Separation Agreements

Applicants who submit separation documents (that is, retirement applications, SF-52 to resign/retire) are agreeing that the:

- decision to resign or retire under these circumstances is entirely **voluntary and without any coercion**
- entire incentive payment will be repaid if they are re-employed by, or enter into a personal service contract with, the Federal Government or FSA County Office within 5 years of the date of the separation on which the separation incentive pay is based.

B Final Day at Work

Employees may continue to use approved leave before the date of separation. However, employees **must** be physically at their workplace on the date of separation **or** the last work day before the date of separation if the separation date falls on a nonworkday, weekend, or holiday.

6 Retirement Eligibility

A Optional Retirement Eligibility

CSRS- and FERS-covered employees are eligible for an immediate annuity under optional retirement when they are age:

- 55 with 30 or more years of service (CSRS)
- 60 with 20 or more years of service (CSRS and FERS)
- 62 with 5 or more years of civilian service (CSRS and FERS)
- minimum retirement age (MRA) with 30 or more years of service, age 55 to 57, depending on year born (FERS)
- MRA with 10 years with reduction (FERS).

Note: CSRS employees must have served in a position covered by CSRS for at least 1 year of the 2 years immediately preceding retirement.

B VERA Eligibility

Employees covered by CSRS or FERS are eligible for an immediate annuity under VERA, if they have:

- 20 years of service and 50 years of age or older
- 25 or more years of service at any age.

Note: If applying for VERA, employees must meet these eligibility requirements by the separation date.

CSRS employees:

- must have served in a position covered by CSRS for at least 1 year of the 2 years immediately preceding retirement
- will have the basic annuity reduced by 2 percent for each year ($1/6^{\text{th}}$ of 1 percent for each full month) an employee is under 55 years of age at the time of retirement.

Note: This is a permanent reduction in the annuity.

Under FERS, there is no age reduction for VERA, but if an employee who transferred to FERS is entitled to a CSRS component, the CSRS component will be subject to the 2 percent age reduction rule if the employee is under 55 years of age.

6 Retirement Eligibility (Continued)

C Additional VERA Requirements

Employees are eligible to apply and will be considered if they:

- meet all eligibility requirements for VERA by their proposed separation date
- are serving under an appointment without time limitation (that is, are permanent full-time or permanent part-time)
- are in a targeted position listed in Exhibit 1 or 2
- are **not** in a series or position for which USDA has Direct Hire Authority:
 - IT Specialist (INFOSEC), GS-2210
 - Nurse, GS-0610 and GS-0620
- have been continuously employed by USDA since April 6, 2011
- are **not** a Presidential Management Fellows trainee GS-5 or GS-7
- are **not** in receipt of a decision notice of involuntary separation for misconduct or unacceptable performance
- separate through VERA, no earlier than November 30, and no later than December 3, 2011.

Note: Employees may **not** use annual leave, sick leave, or donated leave after their separation date to establish initial eligibility.

D Crediting Unused Sick Leave

CSRS employees will receive credit for any unused sick leave in the computation of their annuity.

FERS employees retiring before January 1, 2014, will receive credit for 1/2 of their unused sick leave balance in the computation of their annuity.

Employees who transferred to FERS and will receive a CSRS component in the annuity computation will receive credit in their CSRS component for the lesser of either of the following:

- sick leave balance as of date of transfer to FERS
- sick leave balance as of date of retirement.

6 Retirement Eligibility (Continued)

D Crediting Unused Sick Leave (Continued)

These employees will also receive credit for 1/2 of any remaining balance in the FERS component of their annuity.

Unused sick leave will not be used in determining eligibility for retirement.

E Types of Deposit and Redeposit Service

The following types of service may have an effect on determining eligibility for retirement and in computing the annuity.

| Type of Service | Explanation |
|--------------------|---|
| Deposit | Creditable civilian service during which retirement deductions were not withheld. |
| Redeposit | Creditable civilian service where retirement deductions were withheld, but later refunded after a separation. |
| Post 1956 Military | Active duty military service performed after December 31, 1956. |

Employees who have any of these types of service shall contact their servicing HR office to determine what effect nonpayment of the deposit or redeposit will have on their retirement eligibility and annuity computation.

F Eligibility for FERS Annuity Supplement

FERS retirees under 62 years of age are immediately eligible for the annuity supplement at the time of retirement if they had at least 1 calendar year of FERS service.

FERS retirees are eligible for the annuity supplement upon attaining MRA, rather than at the time of retirement, if they:

- had at least 1 calendar year of FERS service
- retired before MRA under VERA.

FERS retirees are **not** eligible for the retiree annuity supplement at any time when 1 of the following applies:

- eligible only for deferred annuity
- retiring at 62 years of age or later.

The retiree annuity supplement is payable until 62 years of age.

G Continuing Health Insurance into Retirement

OPM has waived the 5-year requirement for continuing health insurance for employees separating under VERA.

6 Retirement Eligibility (Continued)

H Continuing Life Insurance into Retirement

OPM has **not** waived the 5-year requirement for continuing life insurance into retirement. Therefore, retiring employees must have been insured under the FEGLI program for either of the following to continue coverage into retirement for:

- the 5 years of service immediately before retirement
- all of their service during which they were eligible for FEGLI coverage, if less than 5 years.

7 Additional Retirement Information

A Additional Information and Counseling

Additional information about early retirement, benefits, and employment after VERA is available at <http://www.opm.gov/employ/vera/vera01.asp>.

Additional information about optional retirement, benefits, and employment after VERA is available at <http://www.opm.gov/retire/index.aspx>.

To help employees make this important decision, access the retirement calculator at <https://connecthrusdaauth.gdcii.com/>.

HR representatives can provide employees with computations of an estimated retirement annuity. Formal counseling sessions are also available for employees and their spouses, and can be scheduled by contacting their servicing HR office.

Important: After being approved for VSIP and/or VERA, employees will be notified to complete appropriate resignation or retirement SF-52, retirement application, additional separation documents, etc. CSRS and FERS retirement package forms can be found at <http://www.fsa.usda.gov/FSA/hrdapp?area=home&subject=bnft&topic=ret>.

An employee who separates with VSIP actually receives a net amount after mandatory withholding deductions, not the gross amount of VSIP. Some of those deductions are:

- debt the employee owes to the agency (for example, advance sick leave, etc.)
- commercial garnishment (including supplemental fees or court-ordered interest)
- alimony covered by a court order
- child support covered by a court order.

7 Additional Retirement Information (Continued)

B Retirement Planning Training

The following links are free AgLearn classes on retirement planning. Access the training by entering eAuthentication user ID and password.

- **Early-Career Financial and TSP Planning for FERS (DMASON 106)**
- **Early-Career Financial and TSP Planning for FERS Special (DMASON 107)**
- **Late-Career Financial and TSP Planning for CSRS (DMASON 101)**
- **Late-Career Financial and TSP Planning for CSRS Special (DMASON 102)**
- **Late-Career Financial and TSP Planning for FERS (DMASON 103)**
- **Late-Career Financial and TSP Planning for FERS Special (DMASON 104)**
- **Mid-Career Financial and TSP Planning for FERS (DMASON 109)**
- **Mid-Career Financial and TSP Planning for FERS Special (DMASON 110)**
- **Planning for a Secure Retirement**
- **Pre-Retirement Planning for FERS**
- **OPM Retirement Video**

If assistance is needed with issues about the user ID and/or password, contact the eAuthentication Help Desk by either of the following:

- e-mail to **eAuthHelpDesk@ftc.usda.gov**
- telephone at 800-457-3642.

C Contacts

For general information about this notice, employees may do either of the following:

- contact Clarissa Watson, Chief, HRD, Policy and Accountability Branch at either of the following:
 - telephone at 202-401-0244
 - e-mail to **clarissa.watson@wdc.usda.gov**
- e-mail **2012-FSA-VERA-VSIP-APPLIC@wdc.usda.gov**.

7 Additional Retirement Information (Continued)

C Contacts (Continued)

Employees shall use the following to identify the appropriate point-of-contact to direct questions about their retirement eligibility, SCD date, or other retirement benefit related questions. Because of the anticipated level of interest, employees are encouraged to request calculations as soon as possible.

| IF employed in... | THEN contact for retirement information and/or an application for retirement... |
|--|--|
| FSA State or County Office | State Administrative Office. |
| <ul style="list-style-type: none"> • Kansas City • St. Louis • APFO | <p>1 of the following employees in the Benefits and Performance Management Section, HRD:</p> <ul style="list-style-type: none"> • Dana Candler by either of the following: <ul style="list-style-type: none"> • telephone at 816-926-6117 • e-mail to dana.candler@kcc.usda.gov • Patty Gepford by either of the following: <ul style="list-style-type: none"> • telephone at 816-826-6259 • e-mail to patricia.gepford@kcc.usda.gov. <p>Note: The TTY number is 816-926-7440.</p> |
| Washington, DC | <p>1 of the following employees in the Benefits and Performance Management Section, HRD:</p> <ul style="list-style-type: none"> • Sharon Harrell by either of the following: <ul style="list-style-type: none"> • telephone at 202-401-0584 • e-mail to sharon.harrell@wdc.usda.gov • Catherine Baker by either of the following: <ul style="list-style-type: none"> • telephone at 202-401-0687 • e-mail to catherine.baker@wdc.usda.gov. <p>Note: The TTY number is 202-205-9057.</p> |

For VSIP computations all employees shall contact Jeana Nolan by either of the following:

- telephone at 816-926-2829
- e-mail to **jeana.nolan@kcc.usda.gov**.

Note: The TTY number is 816-926-7440.

VSIP Selection Priority for Federal Employees, Except State and County Office Employees

This exhibit provides a list of positions eligible to apply for VERA/VSIP. The positions are listed by organization and location. Each organization and location has a reduction target number of VERA/VSIP that will be offered. Offers will be made in order of the greatest length of service, as determined by employees' service computation date (SCD) within each priority group, starting with priority 1 until the target number is reached for that organization/location.

Notes: This means that if sufficient numbers apply for VSIP in the first priority groups, the positions in the lower groups will **not** receive any offers.

If more than 1 individual within a priority group has the same SCD and a tie needs to be broken, a random referral procedure will be used by matching the last digit of the Social Security number against a randomly chosen number sequence.

| APFO | | | |
|-----------------|---|------------------------------------|--|
| Priority | Organization/Location | No. To Be Approved: (3) | Eligible Positions |
| 1 | Operations Branch/Customer Service Section | 1 | Aerial Imagery Specialists (GS-1001-09) |
| 2 | Production Services Branch/Photographic Section | 1 | Photographer (Laboratory) (GS-1060-08) |
| 3 | Quality Assurance Branch/Ortho Imagery Inspection Section | 1 | Quality Assurance Specialists (GS-1910-09) |

| DAFO | | | |
|-----------------|------------------------------|------------------------------------|---------------------------|
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | Washington, DC, Duty Station | 1 | All Federal Positions |

**VSIP Selection Priority for Federal Employees, Except State and County Office Employees
(Continued)**

| DAM | | | |
|-----------------|---|-------------------------------------|---|
| Priority | Organization/Location | No. To Be Approved: (14) | Eligible Positions |
| 1 | DAM/Washington, DC, Duty Station Immediate Office | 2 | GS-15's |
| 2 | MSD | 3 | <ul style="list-style-type: none"> • Kansas City Duty Station (GS-1101-13's) • Washington, DC, Duty Station (GS-1101-12's) • Washington, DC, Duty Station (GS-1654-12's) |
| 3 | AMD | 4 | <ul style="list-style-type: none"> • Washington, DC, Duty Station (GS-1101-13's) • Kansas City Duty Station (GS-1106-05's) • Washington, DC, and Kansas City Duty Stations (GS-1105-05/06's) |
| 4 | EPD/Washington, DC, Duty Station | 1 | GS-0080-15's |
| 5 | HRD/Washington, DC, and Kansas City Duty Stations | 4 | GS-0201-09 through 15's and GS-0203-05 through 08's |

| DAFP | | | |
|-----------------|-----------------------------------|-------------------------------------|--|
| Priority | Organization/Location | No. To Be Approved: (11) | Eligible Positions |
| 1 | CEPD/Washington, DC, Duty Station | 1 | Environmental Specialists (GS-0401-13) |
| 2 | PSD/Washington, DC, Duty Station | 1 | Agricultural Program Specialists (GS-1145-13) |
| 3 | PSD/Washington, DC, Duty Station | 1 | Agricultural Program Specialists, not including supervisory (GS-1145-14) |
| 4 | PECD/Washington, DC, Duty Station | 1 | Supervisory Agricultural Program Specialists (GS-1145-14) |
| 5 | PECD/Washington, DC, Duty Station | 7 | Agricultural Program Specialists (GS-1145-13) |

**VSIP Selection Priority for Federal Employees, Except State and County Office Employees
(Continued)**

| EPAS | | | |
|----------|--|----------------------------|--|
| Priority | Organization/Location | No. To Be Approved: (3) | Eligible Positions |
| 1 | <ul style="list-style-type: none"> Dairy and Sweeteners Analysis Group Farm Loan Analysis Group Feed Grains and Oilseeds Analysis Group Food Grains Analysis Group Natural Resources Analysis Group | 3 | Nonsupervisory Agricultural Economists (GS-0110) |

**VSIP Selection Priority for Federal Employees, Except State and County Office Employees
(Continued)**

| OCIO/Information Technology Services Division | | | |
|--|---|-------------------------------------|---|
| Priority | Organization/Location | No. To Be Approved: (56) | Eligible Positions (All ITSD supervisors are excluded.) |
| 1 | Washington, DC, Duty Station | 1 | Secretary Office Automation (GS-0318) |
| 2 | Kansas City/St. Louis Duty Station | 4 | Secretary OA (GS-0318) |
| 3 | Kansas City Duty Station | 1 | Management Assistants (GS-0344) |
| 4 | Kansas City Duty Station | 1 | Computer Operators (GS-0332) |
| 5 | Kansas City Duty Station | 4 | Computer Assistants (GS-0335) |
| 6 | Program Management Office/Kansas City Duty Station | 3 | Management Analysts (GS-0343-12's Only) |
| 7 | Price Support & Commodity Applications Office/Kansas City Duty Station | 1 | Management Analysts (GS-0343-12's Only) |
| 8 | Common Information Technology Solutions Office/Kansas City Duty Station | 1 | Information Technology (IT) Specialists (GS-2210-12's Only) |
| 9 | Administrative and Financial Applications Office/Kansas City Duty Station | 3 | IT Specialists (GS-2210-12's Only) |
| 10 | Commodities Systems Office/Kansas City Duty Station | 4 | IT Specialists (GS-2210-12's Only) |
| 11 | Farm Credit Applications Office /Kansas City/St. Louis Duty Station | 3 | IT Specialists (GS-2210-12's Only) |
| 12 | Price Support and Commodity Applications Office/Kansas City Duty Station | 3 | IT Specialists (GS-2210-12's Only) |
| 13 | Production Adjustment and Risk Management Office/Kansas City Duty Station | 1 | IT Specialists (GS-2210-12's Only) |
| 14 | Database Management Office/Kansas City Duty Station | 1 | IT Specialists (GS-2210-12's Only) |
| 15 | Information Processing and User Support Office/Kansas City Duty Station | 1 | IT Specialists (GS-2210-11's Only) |
| 16 | Testing and Certification Office/Kansas City Duty Station | 1 | IT Specialists (GS-2210-12's Only) |
| 17 | Washington, DC, Duty Station | 3 | Management Analysts (GS-0343-13's Only) |

**VSIP Selection Priority for Federal Employees, Except State and County Office Employees
(Continued)**

| OCIO (Continued) | | | |
|-------------------------|--|-------------------------------------|---|
| Priority | Organization/Location | No. To Be Approved: (56) | Eligible Positions (All ITSD supervisors are excluded.) |
| 18 | Common Information Technology Solutions Office/Kansas City Duty Station | 1 | IT Specialists (GS-2210-13's Only) |
| 19 | Program Management Office/Kansas City Duty Station | 1 | IT Specialists (GS-2210-13's only, except those with Project Management Professional skill placement factors) |
| 20 | Administrative and Financial Applications Office/Kansas City Duty Station | 1 | IT Specialists (GS-2210-13's Only) |
| 21 | Commodities Systems Office/Kansas City Duty Station | 2 | IT Specialists (GS-2210-13's only, except those with SAP skill placement factors) |
| 22 | Farm Credit Applications Office/Kansas City/St. Louis Duty Stations | 2 | IT Specialists (GS-2210-13's Only) |
| 23 | Price Support and & Commodity Applications Office/Kansas City Duty Station | 1 | IT Specialists (GS-2210-13's Only) |
| 24 | Desk Top Applications Support Office/Washington, DC, Duty Station | 1 | IT Specialists (GS-2210-13's Only) |
| 25 | Executive Management Systems Office/Washington, DC, Duty Station | 1 | IT Specialists (GS-2210-13's Only) |
| 26 | Database Management Office/Kansas City Duty Station | 4 | IT Specialists (GS-2210-13's Only) |
| 27 | Testing and Certification Office/Kansas City Duty Station | 1 | IT Specialists (GS-2210-13's Only) |
| 28 | Budget and Acquisitions Office/Kansas City Duty Station | 1 | IT Specialists (GS-2210-13's Only) |
| 29 | Information Security Office/Kansas City and Washington, DC, Duty Stations | 4 | GS-2210's and GS-0343's |

**VSIP Selection Priority for Federal Employees, Except State and County Office Employees
(Continued)**

| OEA | | | |
|-----------------|-----------------------------------|--|--------------------------------------|
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | Washington, DC, Duty Station Only | 1 | All GS-12's |
| 2 | Washington, DC, Duty Station Only | 1 to reach target | Correspondence Analysts (GS-0301) |
| 3 | Washington, DC, Duty Station Only | 1 to reach target | Public Affairs Assistants (GS-07) |

VSIP Selection Priority for State and County Office Employees

This exhibit provides a list of positions eligible to apply for VERA/VSIP. The positions are listed by organization and location. Each organization and location has a reduction target number of VERA/VSIP that will be offered. Offers will be made in order of the greatest length of service, as determined by employees' SCD within each priority group, starting with priority 1 until the target number is reached for that organization/location.

Notes: This means that if sufficient numbers apply for VSIP in the first priority groups, the positions in the lower groups will **not** receive any offers.

If more than 1 individual within a priority group has the same SCD and a tie needs to be broken, a random referral procedure will be used by matching the last digit of the Social Security number against a randomly chosen number sequence.

| ALABAMA - County | | | |
|-------------------------|------------------------------|-------------------------------------|---------------------------|
| Priority | Organization/Location | No. To Be Approved: (15) | Eligible Positions |
| 1 | Greene County Office | 1 | CED |
| 2 | Lauderdale County Office | 1 | PT's |
| 3 | Pike County Office | 1 | PT's |
| 4 | Russell County Office | 2, no more than 1 each | CED and PT's |
| 5 | Perry County Office | 1 | PT's |
| 6 | Jackson County Office | 1 | PT's |
| 7 | Calhoun County Office | 2, no more than 1 each | CED and PT's |
| 8 | Cherokee County Office | 1 | PT's |
| 9 | Geneva County Office | 1 | PT's |
| 10 | Tuscaloosa County Office | 1 | PT's |
| 11 | Dallas County Office | 1 | PT's |
| 12 | Lee County Office | 1 | PT's |
| 13 | Madison County Office | 1 | PT's |
| 14 | Lawrence County Office | 2, no more than 1 each | CED and PT's |
| 15 | Marengo County Office | 1 | PT's |
| 16 | Houston County Office | 1 | PT's |
| 17 | Limestone County Office | 1 | PT's |
| 18 | Coffee County Office | 1 | PT's |
| 19 | Colbert County Office | 1 | PT's |
| 20 | Henry County Office | 1 | PT's |
| 21 | Escambia County Office | 1 | PT's |
| 22 | Elmore County Office | 1 | PT's |
| 23 | DeKalb County Office | 1 | PT's |
| 24 | Cherokee County Office | 1 | PT's |
| 25 | Statewide | Any to reach target | CED |

VSIP Selection Priority for State and County Office Employees (Continued)

| ALABAMA - Federal | | | |
|--------------------------|------------------------------|------------------------------------|----------------------------|
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | State Office | 1 | Executive Officer |
| 2 | State Office | 1 | DD's |
| 3 | State Office | 1 | Administrative Specialists |

| ALASKA - NONE | | | |
|----------------------|--|--|--|
|----------------------|--|--|--|

| ARIZONA – County- NONE | | | |
|-------------------------------|------------------------------|------------------------------------|----------------------------------|
| ARIZONA - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | State Office | 1 | Review Appraisers |
| 2 | State Office | 1 | Mgmt & Program Analysts |
| 3 | State Office | 1 | Secretary (Office Automation) |
| 4 | State Office | 1 | Agricultural Program Specialists |
| 5 | Navajo County Office | 1 | Supervisory Loan Specialists |

| ARKANSAS - County | | | |
|----------------------------------|------------------------------|-------------------------------------|---------------------------|
| Priority | Organization/Location | No. To Be Approved: (10) | Eligible Positions |
| 1 | All County Offices | 5 | CED |
| 2 | All County Offices | 5 | PT's |
| 3 | All County Offices | Any to reach target | All CO positions |
| ARKANSAS – Federal - NONE | | | |

VSIP Selection Priority for State and County Office Employees (Continued)

| CALIFORNIA - County | | | |
|-----------------------------|---|------------------------------------|---|
| Priority | Organization/Location | No. To Be Approved: (7) | Eligible Positions |
| 1 | Fresno County Office | 2 | PT's (CO-1101-07) |
| 2 | Glenn County Office | 1 | PT's (CO-1101-07) |
| 3 | Sutter County Office | 1 | PT's (CO-1101-07) |
| 4 | Tulare County Office | 1 | PT's (CO-1101-07) |
| 5 | Kings County Office | 1 | PT's (CO-1101-07) |
| 6 | Tehama County Office | 1 | PT's (CO-1101-07) |
| 7 | Colusa County Office | 1 | PT's (CO-1101-07) |
| 8 | Imperial, Merced, Riverside, Sacramento, Santa Barbara, and Stanislaus County Offices | 1 per county to reach target | PT's (CO-1101-07) |
| CALIFORNIA - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (3) | Eligible Positions |
| 1 | Stanislaus County | 1 | PT's (GS-1101-07) |
| 2 | State Office | 1 | GS-0303-06/07 |
| 3 | Glenn and Tehama County Offices | 1 | FLO (GS-1165-11) |
| 4 | Statewide, only if no selection made under priority No. 1 above occurs. | 1 | PT's (GS-1101-07) |
| 5 | State Office and Stanislaus County Office | 1 | Loan Specialist (GS-1165-12/13), excluding FLM's |
| 6 | State Office | 1 | GS-1145-12 |
| 7 | State Office | 1 | Outreach Coordinator (GS-0301-13) |
| 8 | State Office | 1 | GM-1145-13 |

VSIP Selection Priority for State and County Office Employees (Continued)

| COLORADO - County | | | |
|--------------------|--|-------------------------------------|----------------------|
| Priority | Organization/Location | No. To Be Approved: (2) | Eligible Positions |
| 1 | Yuma County Office | 3 | PT's (CO-1101-07/09) |
| 2 | Washington County Office | 1 | PT's (CO-1101-07/09) |
| 3 | Weld County Office | 2 | PT's (CO-1101-07) |
| 4 | Kit Carson County Office | 1 | PT's (CO-1101-07) |
| 5 | Morgan County Office | 1 | PT's (CO-1101-07) |
| 6 | Prowers County Office | 1 | PT's (CO-1101-07) |
| 7 | Adams, Arapahoe, Baca, Cheyenne, Conejos, Elbert, Kiowa, Kit Carson, Larimer, Lincoln, Logan, Moffat, Montezuma, Morgan, Otero, Phillips, Prowers, Sedgwick, Washington, Weld, Yuma County Offices | 1 per office | All CO positions |
| COLORADO - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (3) | Eligible Positions |
| 1 | State Office | 3, no more than 1 COR GS-0343/12 | All GS positions |

| CONNECTICUT - County | | | |
|-----------------------|--------------------------------|----------------------------|------------------------------|
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | New London County Office | 1 | PT's |
| 2 | Litchfield County Office | 1 | CED |
| 3 | Litchfield County Office | 1 | PT's |
| 4 | New Haven County Office | 1 | CED |
| 5 | New London County Office | 1 | CED |
| 6 | Litchfield County Office | 1 | PT's |
| 7 | Hartford County Office | 1 | PT's |
| 8 | Windham County Office | 1 | PT's |
| 9 | Windham County Office | 1 | CED |
| CONNECTICUT - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | New London County Office | 1 | Agricultural Loan Specialist |
| 2 | Operations Branch/State Office | 1 | DD |
| 3 | New London County Office | 1 | Agricultural Loan Specialist |
| 4 | Operations Branch/State Office | 1 | Administrative Officer |
| 5 | Operations Branch/State Office | 1 | Program Specialist |

VSIP Selection Priority for State and County Office Employees (Continued)

| DELAWARE - County | | | |
|----------------------------------|------------------------------|------------------------------------|---------------------------|
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | All County Offices | 1 | All CO Employees |
| DELAWARE – Federal - NONE | | | |

| FLORIDA – County - NONE | | | |
|--------------------------------|------------------------------|------------------------------------|-----------------------------------|
| FLORIDA - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (2) | Eligible Positions |
| 1 | Hillsborough County Office | 1 | Supervisory Agricultural DD |
| 2 | Hillsborough County Office | 1 | Agricultural Credit Technician OA |
| 3 | Office of SED/State Office | 1 | Secretary (Stenography/OA) |
| 4 | State Office | 1 | Agricultural Program Specialist |
| 5 | Lake County Office | 1 | Agricultural Credit Technician OA |
| 6 | Palm Beach County Office | 1 | PT's OA |

| GEORGIA - County | | | |
|-------------------------|------------------------------|-------------------------------------|---------------------------|
| Priority | Organization/Location | No. To Be Approved: (15) | Eligible Positions |
| 1 | Baker County Office | 2 | All CO PT's |
| 2 | Colquitt County Office | 1 | All CO FLP PT's |
| 3 | Seminole County Office | 1 | All CO PT's |
| 4 | Henry County Office | 1 | All CO PT's |
| 5 | Coffee County Office | 1 | CED |
| 6 | Colquitt County Office | 1 | CED |
| 7 | Early County Office | 1 | CED |
| 8 | Elbert County Office | 1 | CED |
| 9 | McDuffie County Office | 1 | CED |
| 10 | Morgan County Office | 1 | CED |
| 11 | Toombs County Office | 1 | CED |
| 12 | Bleckley County Office | 1 | All CO PT's |
| 13 | Ben Hill-Irwin County Office | 1 | All CO PT's |
| 14 | Bulloch County Office | 1 | All CO PT's |
| 15 | Peach County Office | 1 | All CO FLP PT's |
| 16 | Terrell County Office | 1 | All CO PT's |
| 17 | Lee County Office | 1 | All CO PT's |
| 18 | Pierce County Office | 1 | All CO PT's |
| 19 | Washington County Office | 1 | All CO PT's |
| 20 | Worth County Office | 1 | All CO PT's |

VSIP Selection Priority for State and County Office Employees (Continued)

| GEORGIA - County (Continued) | | | |
|-------------------------------------|------------------------------|-------------------------------------|---|
| Priority | Organization/Location | No. To Be Approved: (15) | Eligible Positions |
| 21 | Mitchell County Office | 1 | All CO PT's |
| 22 | Dooly County Office | 1 | All CO PT's |
| 23 | Coffee County Office | 1 | All CO PT's |
| 24 | Sumter County Office | 1 | All CO PT's |
| 25 | Peach County Office | 1 | All CO PT's |
| 26 | Lowndes County Office | 1 | All CO PT's |
| 27 | Jefferson County Office | 1 | All CO PT's |
| 28 | Grady County Office | 1 | All CO PT's |
| 29 | Brooks County Office | 1 | All CO PT's |
| 30 | Coffee County Office | 1 | All CO FLP PT's |
| GEORGIA - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (6) | Eligible Positions |
| 1 | State Office | 2 | Agricultural Program Specialist (GS-1145-12) |
| 2 | State Office | 1 | Farm Program (FP) PT's (GS-1101-07) |
| 3 | Statewide | 2 | GS-1101-13, DD |
| 4 | Dodge County Office | 1 | FLP PT's (GS-1101-07) |
| 5 | State Office | 1 | FLP PT's (GS-1101-07) |
| 6 | Terrell County Office | 1 | FLP PT's (GS-1101-07) |
| 7 | State Office | 1, if needed to reach target | Administrative Specialist (GS-0301) and Budget Technician (GS-0561) |
| 8 | Statewide | 1, if needed to reach target | FLO's (GS-1165-11) |

| HAWAII - County | | | |
|-------------------------|------------------------------|------------------------------------|---------------------------|
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | Region and Statewide | 1 | All CO employees |
| HAWAII - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | Region and Statewide | 1 | All GS employees |

VSIP Selection Priority for State and County Office Employees (Continued)

| IDAHO - County | | | |
|-----------------|-------------------------|----------------------------|-----------------------------|
| Priority | Organization/Location | No. To Be Approved: (8) | Eligible Positions |
| 1 | Gooding County Office | 1 | PT's |
| 2 | Nez Perce County Office | 1 | CED |
| 3 | Bingham County Office | 1 | CED |
| 4 | Boundary County Office | 1 | CED |
| 5 | Bear Lake County Office | 1 | CED |
| 6 | Jefferson County Office | 1 | PT's |
| 7 | Canyon County Office | 1 | CED |
| 8 | Benewah County Office | 1 | CED |
| 9 | Bingham County Office | 1 | PT's |
| IDAHO - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (3) | Eligible Positions |
| 1 | State Office | 1 | Secretary |
| 2 | Bannock County Office | 1 | Loan Specialist |
| 3 | Jerome County Office | 1 | Supervisory Loan Specialist |
| 4 | Canyon County Office | 1 | Supervisory Loan Specialist |
| 5 | Madison County Office | 1 | Supervisory Agricultural DD |
| 6 | Minidoka County Office | 1 | Supervisory Agricultural DD |

| ILLINOIS - County | | | |
|--------------------|-----------------------|-----------------------------|--|
| Priority | Organization/Location | No. To Be Approved: (38) | Eligible Positions |
| 1 | All County Offices | 27 | PT's |
| 2 | All County Offices | Any needed to reach target | CED |
| ILLINOIS - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (5) | Eligible Positions |
| 1 | Statewide | 1 | DD |
| 2 | Statewide | 2 | Supervisory Loan Specialist |
| 3 | Statewide | 2 | PT's |
| 4 | Statewide | 2 | Loan Specialist |
| 5 | Statewide | 1 | Agricultural Program Specialist |
| 6 | Statewide | 1 | Electronic Duplication System Operator |
| 7 | Statewide | 1 | Legal Administrative Specialist |
| 8 | Statewide | 1 | PT's |
| 9 | Statewide | 2 | Loan Specialist |
| 10 | Statewide | 1 | Administrative Specialist |

VSIP Selection Priority for State and County Office Employees (Continued)

| INDIANA - County | | | |
|-------------------|-----------------------|-----------------------------|--------------------|
| Priority | Organization/Location | No. To Be Approved: (16) | Eligible Positions |
| 1 | All County Offices | 16 | All CO employees |
| INDIANA - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (7) | Eligible Positions |
| 1 | Statewide | 7 | All GS employees |

| IOWA - County | | | |
|----------------|---|-----------------------------|---|
| Priority | Organization/Location | No. To Be Approved: (15) | Eligible Positions |
| 1 | Benton, Buchanan, Dubuque, Marshall, Taylor, and Wayne County Offices | 1 per county | Chief PT's (CO-1101-09) |
| 2 | Audubon, Boone, Buena Vista, Carroll, Cass, Cedar, Cherokee, Fayette, Guthrie, Hamilton, Hardin, Iowa, Jackson, Johnson, Jones, Lyon, Mahaska, Osceola, Polk, Poweshiek, Sac, Story, Washington, Winnebago, and Woodbury County Offices | 1 per county | PT's (CO-1101-07) |
| 3 | Crawford, Floyd, Jasper, O'Brien, Palo Alto, Pocahontas, Shelby, Warren, and Wright County Offices | 1 per county | PT's (CO-1101-07) |
| IOWA - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (9) | Eligible Positions |
| 1 | Grundy County Office | 1 | Loan Specialist (GS-1165-12) |
| 2 | Adair County Office | 1 | Loan Specialist (GS-1165-12) |
| 3 | Delaware County Office | 1 | PT's (GS-1101-07) |
| 4 | Ida, Washington, or Worth County Offices | 1 | Management and Program Analyst (GS-0343-12) |
| 5 | Clarke County Office | 1 | Supervisory Loan Specialist (GS-1165-12) |
| 6 | Clarke County Office | 1 | PT's (GS-1101-07) |
| 7 | Dubuque County Office | 1 | PT's (GS-1101-07) |
| 8 | Chickasaw County Office | 1 | PT's (GS-1101-07) |
| 9 | Monona or Crawford County Office | 1 | Loan Specialist (GS-1165-11) |
| 10 | Kossuth County Office | 1 | PT's (GS-1101-07) |
| 11 | Montgomery or Cass County Office | 1 | Supervisory Loan Specialist (GS-1165-12) |
| 12 | Pocahontas County Office | 1 | PT's (GS-1101-07) |
| 13 | State Office | 1 | PT's (GS-1101-07) |

VSIP Selection Priority for State and County Office Employees (Continued)

| KANSAS - County | | | |
|------------------|--|-----------------------------|------------------------|
| Priority | Organization/Location | No. To Be Approved: (20) | Eligible Positions |
| 1 | Allen, Atchison, Barton, Bourbon, Brown, Butler, Clark-Comanche, Clay, Cloud, Coffey, Crawford, Decatur, Dickinson, Doniphan, Douglas, Edwards, Ellis, Ellsworth, Finney, Ford, Franklin, Gove, Grant, Greenwood-Elk, Harper, Harvey, Haskell, Jackson, Kearny, Kingman, Kiowa, Labette, Lane, Lincoln, Linn, Logan, Lyon-Chase, Marshall, McPherson, Meade, Miami-Johnson, Mitchell, Montgomery-Chautauqua, Morris, Morton, Nemaha, Neosho, Ness, Norton, Osage, Osborne, Ottawa, Pawnee, Phillips, Pottawatomie, Reno, Republic, Rice, Riley-Geary, Russell, Saline, Scott, Sedgwick, Seward, Shawnee, Sheridan, Sherman, Smith, Stanton, Thomas, Trego, Washington, and Wilson-Woodson County Offices | 1 per county | All CO employees |
| 2 | Barton, Brown, Cheyenne, Clay, Cloud, Coffey, Cowley, Dickinson, Ellis, Ellsworth, Finney, Ford, Graham, Gray, Harper, Harvey, Jefferson-Leavenworth-Wyandotte, Jewell, Kingman, Kiowa, Lincoln, Lyon-Chase, Marion, Marshall, McPherson, Miami-Johnson, Mitchell, Montgomery-Chautauqua, Nemaha, Ness, Norton, Osage, Osborne, Phillips, Pratt, Reno, Republic, Rice, Riley-Geary, Rush, Russell, Saline, Sedgwick, Sherman, Smith, Stafford, Sumner, Thomas, Washington, and Wilson-Woodson County Offices | 1 per county | |
| KANSAS - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (10) | Eligible Positions |
| 1 | State Office, including COR's, but excluding DD's | Any to reach target | All GS positions |
| 2 | Statewide | 2 | All DD's |
| 3 | All FLP County Offices | 1 per county | FLM's, FLO's, and PT's |
| 4 | Statewide | 2 | All DD's |
| 5 | All FLP County Offices | 1 per county | FLM's, FLO's, and PT's |

VSIP Selection Priority for State and County Office Employees (Continued)

| KENTUCKY - County | | | |
|---------------------------|--|---|------------------------------|
| Priority | Organization/Location | No. To Be Approved: (16) | Eligible Positions |
| 1 | Fayette County Office Mercer County Office Morgan County Office | 2 per office | CO PT's |
| 2 | Barren County Office Pendleton County Office Madison County Office Montgomery County Office Woodford County Office | 1 per office | CO PT's |
| 3 | Allen County Office Lewis County Office Mason County Office Muhlenberg County Office Nelson County Office Pulaski County Office Taylor County Office | 1 per office | CO PT's |
| 4 | Any office not identified in 1, 2, or 3 | 4 maximum | Any CED |
| 5 | Any office not identified in 1, 2, or 3 or CED not accepted in 4 | Any to reach target, limit to 1 per office | CO PT's |
| KENTUCKY - Federal | | | |
| Priority | Organization/Location | No. To Be Approved (8) | Eligible Positions |
| 1 | Graves County Office | 1 | Senior Loan Officer FLM's |
| 2 | Breckinridge County Office | 1 | FLO's |
| 3 | State Office | 1 | DD |
| 4 | Daviess County Office Fleming County Office Pulaski County Office Washington County Office | 1 per office | GS PT's |
| 5 | State Office | 2 | All GS Employees |
| 6 | All FLP teams | 1 per team | All GS Employees |

VSIP Selection Priority for State and County Office Employees (Continued)

| LOUISIANA – County - NONE | | | |
|---------------------------|---|---|---|
| LOUISIANA - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (6) | Eligible Positions |
| 1 | <ul style="list-style-type: none"> District 1 – Concordia, East Carroll, Franklin, Morehouse, Richland, Tensas, and West Carroll County Offices District 2 – Caddo, Catahoula, Lincoln, Natchitoches, and Pointe Coupee County Offices District 3 – Acadia, Calcasieu, Iberia, Jefferson Davis, and Vermilion County Offices District 4 – Avoyelles, Rapides, St. Landry, Tangipahoa, and West Baton Rouge County Offices State Office | 6, limit 1 per district and 2 in State Office | FLM's, FLO's, PT's, DD's, and Specialists |
| 2 | District 1, 2, 3, 4, and State Office | Any to reach target | FLM's, FLO's, PT's, DD's, and Specialists |

| MAINE – County - NONE | | | |
|-----------------------|-----------------------|----------------------------|--------------------|
| MAINE - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | Statewide | 1 | All GS Positions |

| MARYLAND - County | | | |
|---------------------------|-----------------------|----------------------------|---------------------|
| Priority | Organization/Location | No. To Be Approved: (4) | Eligible Positions |
| 1 | Statewide | 4 | All CO PT's and CED |
| MARYLAND – Federal - NONE | | | |

VSIP Selection Priority for State and County Office Employees (Continued)

| MASSACHUSETTS - County | | | |
|---------------------------|-------------------------|----------------------------|--|
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | Hampshire County Office | 1 | CED |
| 2 | Franklin County Office | 1 | PT's |
| 3 | Worcester County Office | 1 | PT's |
| 4 | Worcester County Office | 1 | CED |
| 5 | Berkshire County Office | 1 | CED |
| 6 | Franklin County Office | 1 | CED |
| 7 | Plymouth County Office | 1 | CED |
| 8 | Middlesex County Office | 1 | CED |
| 9 | Bristol County Office | 1 | CED |
| MASSACHUSETTS - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | State Office | 1 | Administrative/Program Assistants and Secretary |
| 2 | Worcester County Office | 1 | Agricultural Loan Specialist (GS-11) |
| 3 | Worcester County Office | 1 | PT's |
| 4 | State Office | 1 | Agricultural Loan Specialist and Loan Specialist |
| 5 | Worcester | 1 | Agricultural Loan Specialist (GS-11) |
| 6 | State Office | 1 | Administrative Specialist |
| 7 | Bristol County Office | 1 | Supervisory Agricultural DD |
| 8 | State Office | 1 | Executive Officer |
| MICHIGAN - County | | | |
| Priority | Organization/Location | No. To Be Approved: (8) | Eligible Positions |
| 1 | Statewide | 5 | CED |
| 2 | Statewide | 3, limit 1 per county | CO PT's |
| MICHIGAN – Federal - NONE | | | |

VSIP Selection Priority for State and County Office Employees (Continued)

| MINNESOTA - County | | | |
|--------------------|--------------------------|-----------------------------|--------------------|
| Priority | Organization/Location | No. To Be Approved: (18) | Eligible Positions |
| 1 | Sibley County Office | 1 | PT's (CO-1101-07) |
| 2 | Goodhue County Office | 2 | PT's (CO-1101-07) |
| 3 | Meeker County Office | 1 | PT's (CO-1101-07) |
| 4 | Stearns County Office | 1 | PT's (CO-1101-09) |
| 5 | Pipestone County Office | 1 | PT's (CO-1101-07) |
| 6 | Wilkin County Office | 1 | CED (CO-1101-12) |
| 7 | Renville County Office | 1 | CED (CO-1101-12) |
| 8 | Nobles County Office | 1 | PT's (CO-1101-07) |
| 9 | Wabasha County Office | 1 | PT's (CO-1101-07) |
| 10 | Cottonwood County Office | 1 | PT's (CO-1101-08) |
| 11 | Steele County Office | 1 | PT's (CO-1101-07) |
| 12 | LeSueur County Office | 1 | PT's (CO-1101-08) |
| 13 | Nicollet County Office | 1 | CED (CO-1101-12) |
| 14 | Carver County Office | 1 | CED (CO-1101-12) |
| 15 | Wilkin County Office | 1 | PT's (CO-1101-07) |
| 16 | Wright County Office | 1 | CED (CO-1101-12) |
| 17 | Stevens County Office | 1 | PT's (CO-1101-07) |
| 18 | Houston County Office | 1 | PT's (CO-1101-07) |
| 19 | Dakota County Office | 1 | PT's (CO-1101-07) |
| 20 | Douglas County Office | 1 | PT's (CO-1101-07) |
| 21 | Kandiyohi County Office | 1 | CED (CO-1101-12) |
| 22 | South/North St. Louis | 1 | CED (CO-1101-12) |
| 23 | Stevens County Office | 1 | CED (CO-1101-12) |
| 24 | Lyon County Office | 1 | PT's (CO-1101-07) |
| 25 | Wadena County Office | 1 | PT's (CO-1101-08) |
| 26 | Nobles County Office | 1 | PT's (CO-1101-07) |
| 27 | Lyon County Office | 1 | PT's (CO-1101-07) |
| 28 | Traverse County Office | 1 | CED (CO-1101-12) |
| 29 | Olmsted County Office | 1 | PT's (CO-1101-07) |
| 30 | East Polk | 1 | PT's (CO-1101-07) |
| 31 | Lyon County Office | 1 | PT's (CO-1101-07) |
| 32 | East Ottertail | 1 | CED (CO-1101-12) |
| 33 | East Polk | 1 | PT's (CO-1101-07) |
| 34 | North St. Louis | 1 | PT's (CO-1101-08) |
| 35 | Faribault County Office | 1 | PT's (CO-1101-07) |
| 36 | Pipestone County Office | 1 | CED (CO-1101-12) |

VSIP Selection Priority for State and County Office Employees (Continued)

| MINNESOTA - Federal | | | |
|---------------------|---|-----------------------------|---|
| Priority | Organization/Location | No. To Be Approved: (14) | Eligible Positions |
| 1 | State Office | 1 | Equal Opportunity/Outreach Coordinator (GS-0301-12) |
| 2 | Clay County Office | 1 | Senior FLO (GS-1165-12) |
| 3 | Swift County Office | 1 | Senior FLO (GS-1165-12) |
| 4 | Lyon County Office | 1 | Senior FLO (GS-1165-12) |
| 5 | Wadena County Office | 1 | FLM (GS-1165-12) |
| 6 | Douglas County Office | 1 | FLM (GS-1165-12) |
| 7 | FLP Branch/State Office | 1 | Specialist (GS-1165-12) |
| 8 | Conservation Branch/State Office | 1 | Chief Specialist (GS-1145-13) |
| 9 | Price Support Branch/State Office | 1 | Specialist (GS-1145-12) |
| 10 | Stearns County Office | 1 | PT's (GS-1101-07) |
| 11 | Meeker County Office | 1 | PT's (GS-1101-07) |
| 12 | Fillmore County Office | 1 | PT's (GS-1101-07) |
| 13 | Administrative Branch/State Office | 1 | Chief Administrative Officer (GS-0341-13) |
| 14 | Douglas County Office | 1 | PT's (GS-1101-07) |
| 15 | FLP Branch/State Office | 1 | Specialist (GS-1165-12) |
| 16 | Production Adjustment Branch/State Office | 1 | Specialist (GS-1145-12) |
| 17 | Wadena County Office | 1 | PT's (GS-1101-07) |
| 18 | FLP Branch/State Office | 1 | Specialist (GS-1165-12) |
| 19 | Pennington County Office | 1 | PT's (GS-1101-07) |
| 20 | Becker County Office | 1 | PT's (GS-1101-07) |
| 21 | McLeod County Office | 1 | FLM (GS-1165-12) |
| 22 | Olmsted County Office | 1 | FLM (GS-1165-12) |
| 23 | Compliance Branch/State Office | 1 | Chief Specialist (GS-1145-13) |
| 24 | McLeod County Office | 1 | Senior FLO (GS-1165-12) |

VSIP Selection Priority for State and County Office Employees (Continued)

| MISSISSIPPI - County | | | |
|----------------------|--|-----------------------------|--------------------|
| Priority | Organization County Location | No. To Be Approved: (16) | Eligible Positions |
| 1 | Smith County Office | 1 | PT's |
| 2 | DeSoto County Office | 1 | PT's |
| 3 | Lawrence County Office | 1 | PT's |
| 4 | Benton County Office | 1 | PT's |
| 5 | Clarke County Office | 1 | PT's |
| 6 | Montgomery County Office | 1 | CED |
| 7 | Yazoo County Office | 1 | PT's |
| 8 | Simpson County Office | 1 | PT's |
| 9 | Panola County Office | 1 | PT's |
| 10 | Bolivar County Office | 1 | PT's |
| 11 | Washington County Office | 1 | PT's |
| 12 | Winston County Office | 1 | PT's |
| 13 | Oktibbeha County Office | 1 | PT's |
| 14 | Choctaw County Office | 1 | PT's |
| 15 | Kemper County Office | 2 | PT's |
| 16 | Amite County Office | 1 | PT's |
| 17 | Itawamba County Office | 1 | CED |
| 18 | Lamar County Office | 1 | PT's |
| 19 | Carroll County Office | 1 | PT's |
| 20 | Alcorn-Tish County Office | 1 | PT's |
| 21 | Yalobusha County Office | 1 | PT's |
| 22 | Wayne County Greene County Office | 1 | PT's |
| 23 | Pike County Office | 1 | PT's |
| 24 | Pearl River County Office | 1 | PT's |
| 25 | Covington County Office | 1 | PT's |
| 26 | <ul style="list-style-type: none"> Lincoln County Office Franklin County Office | 1 | PT's |
| 27 | Warren County Office | 1 | PT's |
| 28 | Adams County Office | 1 | PT's |
| 29 | Newton County Office | 1 | PT's |
| 30 | Rankin County Office | 1 | PT's |
| 31 | Scott County Office | 1 | PT's |
| 32 | <ul style="list-style-type: none"> Claiborne County Office Jefferson County Office | 1 | PT's |
| 33 | Jones County Office | 1 | PT's |

VSIP Selection Priority for State and County Office Employees (Continued)

| MISSISSIPPI - Federal | | | |
|-----------------------|--|----------------------------|--------------------------------|
| Priority | Organization County Location | No. To Be Approved: (4) | Eligible Positions |
| 1 | State Office FLP | 1 | Area Farm Loan Specialist |
| 2 | State Office FLP | 1 | Area Farm Loan Specialist |
| 3 | Administrative Division, State Office | 1 | Equal Opportunity Assistant |
| 4 | Office of SED, Oxford, MS | 1 | COR |
| 5 | Office of SED, State Office | 1 | Executive Officer |
| 6 | Warren County Office | 1 | FLO |
| 7 | Sunflower County Office | 1 | FLM |
| 8 | Coahoma County Office | 1 | FLO |
| 9 | Lincoln County Office | 1 | FLP PT's |

| MISSOURI - County | | | |
|--------------------|---------------------------------------|-----------------------------|--------------------|
| Priority | Organization/Location | No. To Be Approved: (30) | Eligible Positions |
| 1 | Statewide | 30 | CED |
| MISSOURI - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (4) | Eligible Positions |
| 1 | Administrative Branch/State Office | 2 | All |
| 2 | Compliance Branch/State Office | 1 | All |
| 3 | Statewide | 1 | DD's |
| 4 | Price Support Branch/State Office | 1 | All |

| MONTANA - NONE | | | |
|----------------|--|--|--|
|----------------|--|--|--|

VSIP Selection Priority for State and County Office Employees (Continued)

| NEBRASKA - County | | | |
|---------------------------|---|---|---|
| Priority | Organization/Location | No. To Be Approved: (16) | Eligible Positions |
| 1 | Dodge, Garden/Deuel, Holt/Boyd, Howard/Greeley, Kearney, Nuckolls, Ord, Red Willow/Frontier and Seward County Offices | 9, limit 1 per location | CO PT's |
| 2 | Any Nebraska Service Center | 3 | CED |
| 3 | Dixon/Dakota and Hamilton County Offices | 2, limit 1 per location | CO- PT's |
| 4 | Any County Office | As necessary to meet target | CED or CO PT's |
| NEBRASKA - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (10) | Eligible Positions |
| 1 | State Office | 1 | GS- PT's |
| 2 | York County Office | 2 | FLM, PT's (GS) |
| 3 | State Office and All County Offices | Any necessary to meet target, not to exceed: <ul style="list-style-type: none"> • 3 FLM's • 2 FLO's • 2 PT's • 2 FP Specialists • 2 FLP Specialists • 1 DD • 1 MPA | FLM's, FLO's, PT's (GS), FP Specialists, FLP Specialists, DD's, and Management Program Analysts (MPA's) |
| NEVADA - NONE | | | |

VSIP Selection Priority for State and County Office Employees (Continued)

| NEW HAMPSHIRE - County | | | |
|-------------------------|--------------------------|-------------------------|---|
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | Rockingham County Office | 1 | CED |
| 2 | Statewide | 1 to reach target | All PT's |
| NEW HAMPSHIRE – Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | Merrimack County Office | 1 | FLM's and FLO's |
| 2 | State Office | 1 to reach target | Administrative Officer, Program Specialist, DD, and Administrative Specialist |

| NEW JERSEY - County | | | |
|----------------------|-----------------------|-------------------------|---|
| Priority | Organization/Location | No. To Be Approved: (2) | Eligible Positions |
| 1 | Statewide | 1 | All CO PT's |
| 2 | Statewide | 2 | All CO positions |
| NEW JERSEY - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (2) | Eligible Positions |
| 1 | Statewide | 1 | All GS PT's |
| 2 | Statewide | 2 | All GS and GM positions, excluding COR position that serves multiple States |

VSIP Selection Priority for State and County Office Employees (Continued)

| NEW MEXICO - County | | | |
|----------------------|-----------------------|----------------------------|---|
| Priority | Organization/Location | No. To Be Approved: (2) | Eligible Positions |
| 1 | Aztec | 1 | PT's (CO-1101-07) |
| 2 | Clayton | 1 | PT's (CO-1101-07) |
| 3 | Espanola | 1 | PT's (CO-1101-08) |
| 4 | Lordsburg | 1 | CED (CO-1101-11) |
| 5 | Santa Rosa | 1 | CED (CO-1101-12) |
| NEW MEXICO - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (2) | Eligible Positions |
| 1 | Albuquerque | 1 | Equal Opportunity Outreach Coordinator (GS-0301-12) |
| 2 | Tucumcari | 1 | DD GS-1101-13 |
| 3 | Albuquerque | 1 | Agricultural Program Specialist (GS-1145-12) |
| 4 | Albuquerque | 1 | DD (GS-1101-13) |
| 5 | Albuquerque | 1 | PT's (GS-1101-07) |

| NEW YORK - County | | | |
|-------------------|--------------------------|----------------------------|--------------------|
| Priority | Organization/Location | No. To Be Approved: (6) | Eligible Positions |
| 1 | Oswego County Office | 1 | Any CO Employee |
| 2 | Wayne County Office | 1 | Any CO Employee |
| 3 | Otsego County Office | 1 | Any CO Employee |
| 4 | Saratoga County Office | 1 | Any CO Employee |
| 5 | Tioga County Office | 1 | Any CO Employee |
| 6 | Ontario County Office | 1 | Any CO Employee |
| 7 | Chautauqua County Office | 1 | Any CO Employee |
| 8 | Montgomery County Office | 1 | Any CO Employee |
| 9 | Orange County Office | 1 | Any CO Employee |
| 10 | Suffolk County Office | 1 | Any CO Employee |
| 11 | Albany County Office | 1 | Any CO Employee |
| 12 | Dutchess County Office | 1 | Any CO Employee |
| 13 | Lewis County Office | 1 | Any CO Employee |
| 14 | Rensselaer County Office | 1 | Any CO Employee |
| 15 | Monroe County Office | 1 | Any CO Employee |
| 16 | Chenango County Office | 1 | Any CO Employee |
| 17 | Franklin County Office | 1 | Any CO Employee |
| 18 | Columbia County Office | 1 | Any CO Employee |
| 19 | Niagara County Office | 1 | Any CO Employee |
| 20 | Madison County Office | 1 | Any CO Employee |
| 21 | Allegany County Office | 1 | Any CO Employee |
| 22 | Seneca County Office | 1 | Any CO Employee |

VSIP Selection Priority for State and County Office Employees (Continued)

| NEW YORK – Federal | | | |
|--------------------|--------------------------|----------------------------|-------------------------------|
| Priority | Organization/Location | No. To Be Approved: (5) | Eligible Positions |
| 1 | Chautauqua County Office | 2 | Any GS Employee |
| 2 | Genesee County Office | 1 | Any GS Employee |
| 3 | Ontario County Office | 1 | Any GS Employee |
| 4 | State Office | 3 | DD, Specialist, PT's, and COR |
| 5 | Steuben County Office | 1 | Any GS Employee |
| 6 | Jefferson County Office | 1 | FLM |
| 7 | Orange County Office | 1 | Any GS Employee |
| 8 | Oneida County Office | 1 | FLM |
| 9 | Cortland County Office | 2 | Any GS Employee |
| 10 | Schoharie County Office | 1 | FLM or PT's |

| NORTH CAROLINA - County | | | |
|--------------------------|---|-----------------------------|----------------------------------|
| Priority | Organization/Location | No. To Be Approved: (15) | Eligible Positions |
| 1 | Beaufort, Bertie, Bladen, Buncombe, Cabarrus, Catawba, Cleveland, Columbus, Craven, Duplin, Edgecombe, Forsyth, Greene, Harnett, Haywood, Henderson, Hertford, Johnston, Lee-Moore-Montgomery, Lenoir, Martin, Mitchell-Yancey, Nash, Northampton, Pamlico, Pasquotank, Pender, Person, Pitt, Rowan, Surry, Washington, Wayne and Wilson County Offices | 10 | PT's |
| 2 | Alamance, Beaufort, Bladen, Buncombe, Cabarrus, Catawba, Cherokee, Cleveland, Columbus, Cumberland, Davidson, Duplin, Gaston, Granville, Harnett, Hertford, Johnston, Lee-Moore-Montgomery, Lenoir, Martin, Orange, Perquimans, Rutherford, Surry, Watauga and Yadkin County Offices | 5 | CED |
| 3 | All County Offices | Any number to reach target | All CO Employees |
| NORTH CAROLINA - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (3) | Eligible Positions |
| 1 | State Office | 1 | All GS Employees |
| 2 | Statewide | 2 | All GS Employees, including DD's |

VSIP Selection Priority for State and County Office Employees (Continued)

| NORTH DAKOTA – County | | | |
|--------------------------------------|---|------------------------------------|---------------------------|
| Priority | Organization/Location | No. To Be Approved: (9) | Eligible Positions |
| 1 | County Offices | 2 | CED |
| 2 | Kidder, Pembina, and Sargent County Offices | 1 per county | PT's |
| 3 | Grand Forks, Hettinger, Logan, Pierce, Ransom, Walsh, and Wells County Offices | 1 per county | PT's |
| 4 | Bowman/Slope, Burleigh, Divide, Grant, McIntosh, and Traill County Offices | 1 per county | PT's |
| 5 | Benson, Burke, Emmons, LaMoure, McHenry, McLean, Mercer, Renville, Richland, Rolette Adams, and Williams County Offices | 1 per county | PT's |
| NORTH DAKOTA – Federal - NONE | | | |

| OHIO - County | | | |
|----------------------|---|-------------------------------------|---------------------------|
| Priority | Organization/Location | No. To Be Approved: (17) | Eligible Positions |
| 1 | Allen, Ashland, Ashtabula/Geauga/Lake, Belmont/Monroe, Champaign, Clark, Clermont, Crawford, Delaware, Fairfield, Fulton/Lucas West, Gallia/Lawrence, Guernsey/Noble, Harrison/Jefferson, Highland, Huron/Erie, Licking, Logan, Marion, Medina/Cuyahoga, Meigs, Mercer, Montgomery, Muskingum/Morgan, Portage/Summit, Preble, Richland, Ross, Sandusky, Seneca, Shelby, Stark, Trumbull, Tuscarawas, Union, Warren, and Williams County Offices | 2 per county to reach target | All CO employees |
| 2 | Adams, Athens/Hocking, Auglaize, Brown, Butler/Hamilton, Carroll, Clinton, Columbiana/Mahoning, Coshocton, Darke, Defiance, Fayette, Greene, Hancock, Hardin, Henry, Holmes, Jackson/Vinton, Knox, Lorain, Madison, Miami, Morrow, Ottawa/Lucas East, Paulding, Perry, Pickaway/Franklin, Putnam, Scioto/Pike, Van Wert, Washington, Wayne, Wood, and Wyandot County Offices | 2 per county to reach target | All CO employees |

VSIP Selection Priority for State and County Office Employees (Continued)

| OHIO - Federal | | | |
|----------------|--------------------|------------------------------|---------------------------|
| Priority | Organization | No. To Be Approved: (10) | Eligible Positions |
| 1 | State Office | 2 | DD |
| 2 | State Office | 3 | All GS-06/07/08 positions |
| 3 | State Office | 3 | All GS-12/13 positions |
| 4 | All County Offices | 1 per county to reach target | All FLP team GS positions |

| OKLAHOMA - County | | | |
|--------------------|---|--|--------------------|
| Priority | Organization/Location | No. To Be Approved: (7) | Eligible Positions |
| 1 | Canadian, Choctaw, Garvin, Hughes, Jefferson, Lincoln, McCurtain, Okfuskee, Ottawa, Payne, Pawnee, Pittsburg, Pontotoc, and Stephens County Offices | 5 | CED |
| 2 | All County Offices | 3 | Any CED |
| 3 | All County Offices | 1 per county to reach target | Any CO position |
| OKLAHOMA - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (7) | Eligible Positions |
| 1 | Statewide | 1 | Review Appraisers |
| 2 | Statewide | 1 | COR's |
| 3 | Statewide | 1 | FLP Specialist |
| 4 | Statewide | 1 | FLO |
| 5 | Statewide | 1 | FLM |
| 6 | State Office | 1 | FP Chief |
| 7 | Federal – Statewide | 1 per State or County Office to reach target | Any GS position |

VSIP Selection Priority for State and County Office Employees (Continued)

| OREGON - County | | | |
|-------------------------|--|------------------------------------|--|
| Priority | Organization/Location | No. To Be Approved: (3) | Eligible Positions |
| 1 | Clackamas and Tillamook County Offices | 2, no more than 1 each | CED |
| 2 | Lane County Office | 1 | CED |
| 3 | Washington County Office | 1 | PT's |
| 4 | Polk County Office | 1 | PT's |
| 5 | Malheur County Office | 1 | PT's |
| 6 | Wallowa County Office | 1 | CED |
| 7 | Gilliam County Office | 1 | PT's |
| 8 | Yamhill County Office | 1 | PT's |
| 9 | Wasco County Office | 1 | PT's |
| 10 | Marion County Office | 1 | PT's |
| 11 | Statewide | Any needed to reach target ceiling | CED and PT's |
| OREGON - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (3) | Eligible Positions |
| 1 | Polk County Office | 1 | DD |
| 2 | State Office | 3 | FP Specialists |
| 3 | State Office | 1 | FLP PT's and Contract Specialist |
| 4 | Wasco County Office | 1 | FLO |
| 5 | Malheur County Office | 1 | FLO |
| 6 | State Office | 1 | Administrative Specialist |
| 7 | State Office | 1 | Purchasing Agent |
| 8 | Umatilla County Office | 1 | Farm Loan PT's |
| 9 | Marion County Office | 1 | Farm Loan PT's |
| 10 | Statewide | Any needed to reach target ceiling | FLM's, FLO's, FLP PT's, FLC, FLP Specialists, FP Specialists, and Chief Administrative Officer |

VSIP Selection Priority for State and County Office Employees (Continued)

| PENNSYLVANIA - County | | | |
|-----------------------|--|----------------------------|----------------------|
| Priority | Organization/Location | No. To Be Approved: (3) | Eligible Positions |
| 1 | District C - Berks, Bucks/Mont, Chester/Delaware, Columbia/Montour, Dauphin, Juniata/Mifflin/Perry, Lancaster, Lebanon, Northumberland, Schuylkill, and Snyder/Union County Offices | 1 | CED (CO-1101/12) |
| 2 | District D - Adams, Bedford, Cambria, Clearfield/Jefferson/Elk, Clinton/Centre, Cumberland, Franklin, Fulton, and Huntingdon/Blair, York County Offices | 1 | CED (CO-1101/12) |
| 3 | District A - Armstrong, Butler/Beaver/Allegheny, Clarion/Venango/Forest/Warren, Crawford, Erie, Indiana, Mercer/Lawrence, Somerset, Washington/Greene, and Westmoreland/Fayette County Offices | 1 | CED (CO-1101/12) |
| 4 | District B - Bradford, Carbon/Monroe, Lackawanna/Wayne/Pike, Luzerne, Lycoming, Northampton/Lehigh, Potter/McKean/Cameron, Susquehanna, Tioga, and Wyoming/Sullivan County Offices | 1 | CED (CO-1101/12) |
| 5 | District D - Adams, Bedford, Cambria, Clearfield/Jefferson/Elk, Clinton/Centre, Cumberland, Franklin, Fulton, Huntingdon/Blair, and York County Offices | 1 | PT's (CO-1101/06/07) |

VSIP Selection Priority for State and County Office Employees (Continued)

| PENNSYLVANIA – County (Continued) | | | |
|-----------------------------------|--|----------------------------|--|
| Priority | Organization/Location | No. To Be Approved: (3) | Eligible Positions |
| 6 | District A - Armstrong, Butler/Beaver/Allegheny, Clarion/Venango/Forest/Warren, Crawford, Erie, Indiana, Mercer/Lawrence, Somerset, Washington/Greene, and Westmoreland/Fayette County Offices | 1 | PT's (CO-1101-07) |
| 7 | District C - Berks, Bucks/Mont, Chester/Delaware, Columbia/Montour, Dauphin, Juniata/Mifflin/Perry, Lancaster, Lebanon, Northumberland, Schuylkill, and Snyder/Union County Offices | 1 | PT's (CO-1101-07) |
| 8 | District B - Bradford, Carbon/Monroe, Lackawanna/Wayne/Pike, Luzerne, Lycoming, Northampton/Lehigh, Potter/McKean/Cameron, Susquehanna, Tioga, and Wyoming/Sullivan County Offices | 1 | PT's (CO-1101-07/08) |
| PENNSYLVANIA - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (2) | Eligible Positions |
| 1 | Statewide | 1 | Supervisory Agricultural DD (GS-1101-13) |
| 2 | Statewide | 1 | Management and Program Analyst (GS-0343-12) |
| 3 | Statewide | 1 | Supervisory Loan Specialist (GS-1165-12) |
| 4 | State Office | 1 | Agricultural Program Specialist (GS-1145-13) |
| 5 | Statewide | 1 | Loan Specialist (GS-1165-11) |
| 6 | Statewide | 1 | Supervisory Agricultural DD (GS-1101-13) |

VSIP Selection Priority for State and County Office Employees (Continued)

| PUERTO RICO - County - NONE | | | |
|-----------------------------|---|----------------------------|--|
| PUERTO RICO - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (5) | Eligible Positions |
| 1 | Adjuntas, Arecibo, Lares, Mayaguez, and Utuado County Offices | 2 | Agricultural Loan Specialist (GS-1165-11) |
| 2 | Arecibo, Caguas, Corozal, and Lares County Offices | 4 | PT's (OA) (GS-1101-07) |
| 3 | All County Offices | 1 | Supervisory Agricultural Loan Specialist (GS-1165-12) |
| 4 | State Office and Arecibo County | 2, no more than 1 of each | Loan Agricultural Specialist (GS-1165-12) and Agricultural Program Specialist (GS-1145-12) |

| |
|----------------------------|
| RHODE ISLAND - NONE |
|----------------------------|

| SOUTH CAROLINA - County | | | |
|--------------------------|-------------------------------------|---|---|
| Priority | Organization/Location | No. To Be Approved: (9) | Eligible Positions |
| 1 | All County Offices | 2 | CED |
| 2 | All County Offices | 7, limit 1 per county | CO PT's |
| 3 | All County Offices | Any number to reach target, limit 1 per county | All CO Employees |
| SOUTH CAROLINA - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (5) | Eligible Positions |
| 1 | State Office | 2 | GS employees including DD's, excluding FLM's, FLO's, and FLP PT's in the field |
| 2 | State Office and All County Offices | Any number to reach target, limit 1 per county FLP team and 1 per State Office FLP Branch | All GS Employees |

VSIP Selection Priority for State and County Office Employees (Continued)

| SOUTH DAKOTA - County | | | |
|------------------------|---|--------------------------------------|--|
| Priority | Organization/Location | No. To Be Approved: (13) | Eligible Positions |
| 1 | Beadle, Clay, Corson, Day, Faulk, Grant, Gregory, Jerauld, McCook, Meade, Mellette-Todd, Minnehaha, and Potter County Offices | 5, no more than 2 per county | All County Office Employees |
| 2 | State Office and counties, except counties in priority 1 | 8 maximum, no more than 2 per office | All County Office Field Employees |
| SOUTH DAKOTA - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (6) | Eligible Positions |
| 1 | State Office Employees | 3 maximum | State Office Employees including DD's, COR's and appraisers |
| 2 | Statewide | 3 maximum | All GS Employees Statewide |
| TENNESSEE - County | | | |
| Priority | Organization/Location | No. To Be Approved: (13) | Eligible Positions |
| 1 | All Locations | 5 | CED (CO-1101) |
| 2 | All Locations | 8 | PT's (CO-1101) |
| TENNESSEE - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (9) | Eligible Positions |
| 1 | All Locations | 1 | DD (GS-1101) |
| 2 | State Office | 1 | Supervisory Agricultural Program Specialist (GS-1145) Supervisory Agricultural Loan Specialist (GM/GS-1165) |
| 3 | State Office | 1 | Agricultural Program Specialist (GS-1145) and Agricultural Loan Specialist (GS-1165) |
| 4 | State Office | 1 | Appraiser (GS-1171) |
| 5 | State Office | 1 | Management and Program Analyst (GS-0343) |
| 6 | All Locations | 1 | FLM (Supervisory Loan Specialist) (GS-1165) |
| 7 | All Locations | 2 | FLO (Loan Specialist) (GS-1165) |
| 8 | All Locations | 1 | PT's (GS-1101) |

VSIP Selection Priority for State and County Office Employees (Continued)

| TEXAS - County | | | |
|-----------------|--|--|---|
| Priority | Organization/Location | No. To Be Approved: (28) | Eligible Positions |
| 1 | Andrews, Bowie, Burleson, Dallam or Hartley, Fayette or Lee, Kaufman, Kleberg, Midland, Smith, and Stephens County Offices | 10 limit 1 from each office Exception: limit 1 from either Dallam or Hartley counties limit 1 from either Fayette or Lee counties | CED |
| 2 | Archer, Atascosa, Brown, Cameron, Cass, Castro, Concho, Delta, Denton, Dewitt, Dickens, Erath, Gonzales, Harris or Waller, Hunt, Johnson or Bosque, Kimble, Lamar, Live Oak, Mills, Moore, Oldham, Parker, Randall, Red River, San Augustine, Shelby, Sherman, Taylor, Throckmorton, Travis, Webb, Wheeler, Wise or Montague, and Wood County Offices | 28 limit 1 from each office Exception: limit 1 from either Harris or Waller counties limit 1 from either Johnson or Bosque counties limit 1 from either Wise or Montague counties | PT's |
| TEXAS - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (12) | Eligible Positions |
| 1 | All Locations | 4 | DD's |
| 2 | Cottle County | 1 | FLM |
| 3 | Texas State Office - Program Analysis Division | 2 | Management and Program Analysts |
| 4 | Dawson County FLP Team, Gaines County FLP Team, Lamb or Hockley County FLP Team, Nolan County FLP Team, and Parmer County FLP Team | 5 limit 1 from each office Exception: limit 1 from either Lamb or Hockley counties | PT's |
| 5 | State Office | 1 | Agricultural Program Specialist (GS-1145-11/12) |
| 6 | State Office, Personnel and Payroll Processing Center | 1 | Human Resources Assistant (GS-0203-07) |

VSIP Selection Priority for State and County Office Employees (Continued)

| UTAH - County | | | |
|----------------|-----------------------|----------------------------|--------------------|
| Priority | Organization/Location | No. To Be Approved: (2) | Eligible Positions |
| 1 | Statewide | 2 | CED |
| 2 | Statewide | 2 | PT's |
| UTAH - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (3) | Eligible Positions |
| 1 | Statewide | 1 | DD's |
| 2 | State Office | 1 | Any GS Position |
| 3 | Statewide | 1 | GS PT's |
| 4 | Statewide | 1 | FLM's |
| 5 | Statewide | 1 | FLO's |

| VERMONT - County | | | |
|-------------------|----------------------------|----------------------------|--|
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | Lamoille County Office | 1 | CED, CO-1101-11 |
| 2 | Franklin/Grand Isle County | 1 | CED, CO-1101-12 |
| 3 | Statewide | As needed to reach target | All CED |
| VERMONT - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (2) | Eligible Positions |
| 1 | Vermont State Office | 1 | SAAPS (AO) [Spell out.] (GS-1101-13) |
| 2 | Statewide | 2 | Nonsupervisory Loan Specialist (GS-1165-12) |
| 3 | Vermont State Office | 1 | FP Specialist (GS-1145-12) |
| 4 | Statewide | As needed to reach target | Nonsupervisory Loan Specialist (GS-1165-11) |

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|-------------------------------------|
| State: VIRGIN ISLANDS - NONE |
|-------------------------------------|

VSIP Selection Priority for State and County Office Employees (Continued)

| VIRGINIA - County | | | |
|----------------------------------|------------------------------|------------------------------------|--|
| Priority | Organization/Location | No. To Be Approved: (8) | Eligible Positions |
| 1 | Strasburg County Office | 2 | PT's (CO-1101-07) |
| 2 | Warsaw County Office | 1 | PT's (CO-1101-07) |
| 3 | Courtland County Office | 1 | PT's (CO-1101-07) |
| 4 | Chatham County Office | 1 | PT's (CO-1101-09) or Compliance Assistant (CO-1101-07) |
| 5 | Warrenton County Office | 1 | PT's (CO-1101-08) |
| 6 | Smithfield County Office | 1 | PT's (CO-1101-07) |
| 7 | Dinwiddie County Office | 1 | PT's (CO-1101-07) |
| 8 | Halifax County Office | 1 | PT's (CO-1101-09) or Compliance Assistant (CO-1101-07) |
| 9 | Harrisonburg County Office | 1 | PT's (CO-1101-07) |
| 10 | Bonsack County Office | 1 | PT's (CO-1101-07) |
| 11 | Tappahannock County Office | 1 | CED (CO-1101-12) |
| 12 | Gate City County Office | 1 | PT's (CO-1101-07) |
| 13 | Bedford County Office | 1 | PT's (CO-1101-07) |
| 14 | Farmville County Office | 1 | PT's (CO-1101-07) |
| 15 | Charlotte County Office | 1 | PT's (CO-1101-07) |
| VIRGINIA – Federal - NONE | | | |

| WASHINGTON - County | | | |
|-----------------------------|-----------------------------------|------------------------------------|---|
| Priority | Organization/Location | No. To Be Approved: (3) | Eligible Positions |
| 1 | Pierce County Office | 1 | CED (CO-1101-11) |
| 2 | Okanogan County Office | 1 | CED (CO-1101-12) |
| 3 | Lincoln County Office | 1 | CED (CO-1101-12) |
| 4 | Kittitas County Office | 1 | PT's (CO-1101-07) |
| 5 | Garfield County Office | 1 | PT's (CO-1101-07) |
| 6 | Whatcom County Office | 1 | CED (CO-1101-12) |
| WASHINGTON - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (2) | Eligible Positions |
| 1 | Yakima County Office | 1 | Service Center Liaison FLP Specialist GS-1165-12 |
| 2 | Whatcom County Office | 1 | Loan Specialist (Nonsupervisory) (GS-1165-12) |
| 3 | Grant County Office | 1 | FLO (Specialist) (GS-1165-11) |
| 4 | Compliance Branch/State Office | 1 | Program Specialist (GS-1145-12) |

VSIP Selection Priority for State and County Office Employees (Continued)

| WEST VIRGINIA - County | | | |
|-------------------------|-----------------------|----------------------------|--------------------|
| Priority | Organization/Location | No. To Be Approved: (1) | Eligible Positions |
| 1 | County Offices | 1 | PT's |
| 2 | County Offices | 1 | CED |
| WEST VIRGINIA - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (4) | Eligible Positions |
| 1 | Statewide | 4 | All GS Positions |

| WISCONSIN - County | | | |
|---------------------|---|----------------------------|---|
| Priority | Organization/Location | No. To Be Approved: (6) | Eligible Positions |
| 1 | All County Offices | 6 | CED (CO-1101-11/12) |
| 2 | Manitowoc, Oneida, Portage, and Wood County Offices | 3, limit 1 per office | PT's (CO-1101-05/06/07) |
| 3 | Statewide | 6 | PT's (CO-1101-05/06/07) |
| WISCONSIN - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (6) | Eligible Positions |
| 1 | Statewide | 5 | FLO/Loan Specialist (GM/GS-1165-11/12/13) |
| 2 | State Office | 2 | Agricultural Program Specialist (GM/GS-1145/13) |
| 3 | Clark, Dunn, and Oconto County Offices | 3, limit 1 per office | FLP PT's (GS-1101-07) |
| 4 | Statewide | 6 | PT's (GS-1101) |

| WYOMING - County | | | |
|-------------------|------------------------|----------------------------|--------------------------------------|
| Priority | Organization/Location | No. To Be Approved: (2) | Eligible Positions |
| 1 | Park County Office | 1 | PT's |
| 2 | Natrona County Office | 1 | CED |
| WYOMING - Federal | | | |
| Priority | Organization/Location | No. To Be Approved: (2) | Eligible Positions |
| 1 | Converse County Office | 1 | Agricultural Loan Specialist (GS-12) |
| 2 | Goshen County Office | 1 | Agricultural Loan Specialist (GS-11) |
| 3 | Wyoming State Office | 1 | Administrative Technician |

Frequently Asked Questions Voluntary Separation Incentive Payments (VSIP)

General Information:

1. What is a VSIP? A Voluntary Separation Incentive Payment (VSIP) is commonly called a buyout. The buyout program is not a retirement program. This authority allows the agency to offer a lump sum incentive payment to eligible employees who voluntarily leave the workforce, so that the workforce may be reduced in size or reshaped. You don't have to be eligible to retire to be offered and receive a lump sum buyout.

2. When is a buyout authorized? The authority for federal agencies to offer buyouts was included in the legislation that created the Department of Homeland Security (Public Law 107-296, the Homeland Security Act of 2002). Agencies must request approval from the Office of Personnel Management (OPM). The Office of Management and Budget (OMB) and OPM review the plan and decide whether to approve the request.

3. Don't I have a right to a VSIP? Agencies ARE NOT REQUIRED to use or pay incentives. Incentives ARE NOT an employee right. The incentives are a management tool to help the agency reduce the workforce without having to run costly and disruptive reduction in force (RIF).

Note: In order for you to make an informed choice regarding VSIP and Voluntary Early Retirement Authority ((VERA) also called an early out), it is also necessary to understand options you may have associated with involuntary actions such as Discontinued Service Retirement (DSR), etc. This is discussed in questions below.

4. What rights and benefits would I be giving up to voluntarily take a VSIP to retire or resign rather than waiting to be separated involuntarily? Because you would be leaving voluntarily, you would be giving up:

- Placement assistance;
- Selection priority for federal employment under the Career Transition Assistant Program (CTAP) and Interagency Career Transition Assistance Program (ICTAP). These programs give you selection priority for federal jobs in your area at your same or lower grade, if you apply for them and are well-qualified;
- Employment in the Federal Government within next 5 years (without paying back the full gross amount of the incentive payment);
- Full amount of severance pay, if eligible (e.g., you are not eligible for severance pay if you are eligible to retire);
- Unemployment benefits (depending on your State's rules); and
- If you come back to Federal employment, you would come back as a reemployed annuitant – (under CSRS, not FERS) which would require an offset to your pay by the annuity you will continue to receive.

Frequently Asked Questions Voluntary Separation Incentive Payments (VSIP) (Continued)**Eligibilities:**

5. Who could be offered a VSIP? There are basic eligibility requirements under the law for buyouts, and there are additional eligibility criteria established by the agency in the buyout plan and approved by OPM. The buyout plan describes the general categories of employees that may be offered a VSIP by organizational unit, geographic location, occupational category, grade level, and other pertinent factors, such as skills or retirement eligibility. To receive a buyout an employee must meet the criteria and accept the conditions of the specific buyout window that is offered, and must voluntarily retire (early out or optional) or voluntarily resign during the time period covered by the buyout plan.

Employees are not eligible to receive a buyout if any of the following apply:

- They are reemployed annuitants,
- They are eligible for a disability retirement,
- They are serving under an appointment with a time limitation,
- They have not been employed by the Federal government for three (3) continuous years,
- They are in receipt of a decision notice of involuntary separation for misconduct or unacceptable performance,
- They have received a buyout prior to,
- They are covered by statutory reemployment rights from another organization,
- They have received a recruitment or relocation bonus within the 24-month period preceding separation,
- They have received a retention bonus within the 12-month period preceding separation,
- They have received a student loan repayment benefit during the 36-month period preceding separation, or
- They are in a position that is not covered by the VSIP or excluded by the agency's buyout plan.

6. What does an "appointment without time limitation" mean? An employee on an appointment with a time limit works only until a specified date and then goes off the rolls. The employing agency sets the ending dates when it hires the individual and/or when it extends the appointment. For example, temporary and term employees serve with a time limit, so they are not eligible for an incentive payment. Career and career-conditional employees and permanent employees in the excepted service have no time limit so they are eligible.

7. What does "continuous service" mean? To be eligible for a VSIP, employees must have been continuously employed by the Federal government for 3 years without a break in service. Leave without pay (LWOP), permanent seasonal employment (PSE) off-tour time, and other non-pay status during an appointment are NOT considered breaks in service.

8. Can Veterans Preference be applied to be eligible for a VSIP? No. There is no preference for veterans under the VSIP authority.

9. If I receive a buyout payment, can I take a job in another Federal agency? If you retired or resigned with a buyout payment under this law, you must repay the entire amount (including taxes paid), prior to your first day of employment, if you take a job with any agency of the Federal Government within 5 years of your separation date. This repayment requirement covers any kind of employment (permanent, temporary, expert, consultant, reemployed annuitant), as well as direct or personal services contracts. In very limited situations, the head of the employing agency may request a waiver of this repayment from OPM.

Frequently Asked Questions Voluntary Separation Incentive Payments (VSIP) (Continued)**10. If I'm eligible for a buyout, how much would my incentive be? Does everyone get \$25,000?**

The amount of each employee's incentive will vary depending on his/her pay rate, years of civilian service, and age. The MAXIMUM gross amount for each buyout is \$25,000, and not everyone will be eligible for the maximum. The net amount you receive will be EVEN LOWER after the appropriate taxes, Social Security, Medicare, etc., are deducted by the payroll office. (An average estimated net is about \$16,200). The basic formula for calculating your incentive is the same formula used for calculating severance pay. We have included a sample and blank worksheet below to help you ESTIMATE your buyout.

The following are examples of employees who would receive the maximum gross buyout amount of \$25,000:

- Employee making over \$52,000 a year, have at least 15 years of civilian service, and are at least 43 years old;
- Employee making at least \$40,000 a year, have at least 20 years of civilian service, and are at least 41 years old; and
- Employee making over \$82,000 a year, have at least 13 years of civilian service at any age.

11. What if I am offered a buyout but do not choose to leave? Incentives are for voluntary separations, and *coercion is prohibited*; however, the agency can require an employee who has committed to a buyout to follow through on that commitment.

12. I retired from the military and am now a Federal employee. May I apply for a buyout? Yes, if you are otherwise eligible. The Agency will compute the incentive payment only on the basis of your civilian service and any creditable military service which interrupted civilian service and which conveyed restoration rights.

VSIP Payment:

13. What is the basic formula for calculating a voluntary separation incentive? Using the severance pay calculation procedures, the amount of severance pay would be 1 week's basic pay for each of the first 10 years of your civilian service, plus 2 weeks' basic pay for each year over 10 years. An age adjustment allowance of 10% is added for each year you are over 40. (No credit is given for military service unless the service interrupted otherwise creditable civilian service and the employee returned to civilian service through the exercise of a legal restoration right.) Total severance pay may not exceed one year's pay at the rate the employee is receiving immediately before separation. The pay rate used in the calculation includes any locality and/or special pay rate you are receiving. (For the purpose of calculating a buyout payment, severance pay is figured based on the amount of your civilian service as if you would get it; you don't have to actually be eligible for severance pay.)

14. When will I receive my buyout payment? Will it be all at once (lump sum) or monthly? Is it taxable? Generally, you should receive your buyout check within a couple of weeks of your final separation paycheck. The agency will send you the incentive payment as soon as possible after the date of your separation but cannot guarantee a specific date. First, the agency must resolve any leave errors, salary offsets, and employee debts to the Government. Your buyout is also subject to garnishment for alimony and child support. The incentive payment is taxable. You will receive it as a lump sum (less Federal income tax withholding, applicable State and local taxes, and FICA/Medicare taxes).

Frequently Asked Questions Voluntary Separation Incentive Payments (VSIP) (Continued)**Tax Information:**

15. May I roll my buyout over into an individual retirement account or another form of tax shelter? No. The buyout is considered fully taxable income and cannot be rolled over into retirement accounts.

16. Are federal taxes withheld at normal tax withholding rates or a flat 25% rate? Taxes for buyout are withheld at a flat 25% rate. Withholding taxes for the payment of your lump sum annual leave can be withheld at a flat 27% rate or at your normal tax-withholding rate. You will need to contact your servicing HR Office if you want the flat 27% rate.

Retirement:

17. Can I retire under DSR and also receive a buyout lump sum payment too? No. DSR is based on an involuntary separation. Buyouts are paid to employees who leave voluntarily.

18. I am eligible for FERS retirement (Minimum Retirement Age (MRA) +10); however, I don't want to retire. If I am involuntarily separated, can I receive severance pay? No. You are not eligible for severance pay if you are eligible for retirement.

19. May I take a buyout and apply for disability retirement later? Employees may file for disability up to one year after separation. However, *if you have received a buyout and are later found to be eligible for disability retirement, you are then responsible for repaying the entire amount of the buyout* to the agency that paid the buyout to you. This is because a disability retirement is retroactive to the date of separation, and the buyout law excludes employees having a disability on the basis of which such employee is or would be eligible for disability retirement.

Severance Pay:

20. I am not eligible for regular or early retirement. Which is better, buyout or severance pay? Whether buyout or severance pay is better depends on you and your personal situation. Leaving Federal service with a buyout payment is a voluntary action. If you accept a buyout, you will not receive severance pay.

In general, employees who are not eligible for retirement and are separated involuntarily, and who meet other conditions are eligible for severance pay. This does not include:

- An employee serving under an appointment with a definite time limitation;
- An employee on an intermittent work schedule;
- An employee receiving compensation for work injuries; or
- Separations by removal for cause on charges of misconduct, delinquency, or inefficiency.

Severance pay is paid to you at your base salary rate, each pay period (like a regular pay check), until paid in full.

Leaving Federal service with a buyout payment is a voluntary action. If you accept a buyout, you will not receive severance pay. Whether buyout or severance pay is better depends on you and your personal situation.

- If your severance pay calculation is less than the \$25,000 maximum buyout payment, then by accepting a buyout payment you would be accepting your full severance entitlement (if eligible) in a lump sum, less taxes and other deductions.
- If you are eligible for severance pay and the severance pay calculation is greater than the \$25,000 maximum buyout payment, you will be giving up the difference if you take the buyout.

Frequently Asked Questions Voluntary Separation Incentive Payments (VSIP) (Continued)

Military Duty:

21. What if I meet the eligibility criteria for buyout (VSIP) but I am on military duty during the offer period? Employees on military duty are treated as though they were still on the job and are not disadvantaged because of their military service. Therefore, if you met the eligibility criteria during the offer period, you would have 30 days following your return to duty with the agency to either accept or reject an offer of buyout and/or early out.

Health Benefits:

22. I haven't been enrolled in the federal employees health benefits (FEHB) program for a full 5-year period. Do I lose my health insurance? There are two different situations.

- For employees who resign (those who are not eligible for immediate annuity retirement), temporary coverage continues for up to 31 days after the enrollment terminates, with conversion privileges. You would also be eligible for temporary continuation of coverage, which allows you to continue your coverage for up to 18 months. You must pay 102% of the premiums (the employee's share, plus the Government's share, plus 2 percent of the total).
- Employees are able to continue their health insurance into retirement, even if they have not been enrolled for a full 5-year period prior to retirement, under the following pre-approved waiver guidelines from OPM:
OPM's current waiver policy provides pre-approved waivers for any employee who has been covered under the FEHB program *continuously since the beginning date of an agency's latest statutory buyout and/or early out authority*. To be eligible for a pre-approved waiver, employees must:
 - Retire during the agency statutory buyout period; and
 - Receive a buyout under the agency statutory buyout authority; or
 - Take early optional retirement as a result of early-out authority; or
 - Take a DSR based on an involuntary separation due to reduction in force, directed reassignment, reclassification to a lower grade, or abolishment of position.

If you meet these requirements, you do not need to write a letter requesting a waiver. Instead, your agency must attach a memorandum to your retirement application stating that you meet the requirements for a pre-approved waiver by OPM as set forth in revised Benefits Administration Letter (BAL) 04-208. The memorandum should provide the number of the Public Law granting your agency VSIP authority and the beginning and the ending dates of your agency's statutory buyout period.

BUYOUT COMPUTATION WORKSHEETS

The following pages include a sample buyout calculation and a blank form for use in *estimating* the amount of your buyout. The actual calculation formula is somewhat more complicated and technical. The samples are intended to allow employees to figure the *approximate* amount of the buyout they may receive. The agency is not responsible for the accuracy of the results that this worksheet may give you.

Frequently Asked Questions Voluntary Separation Incentive Payments (VSIP) (Continued)

EXAMPLE OF BUYOUT ESTIMATION WORKSHEET

| | | |
|---|--|---------------------|
| line 1. | Salary at time of separation (GS-11/05) | = <u>\$55,472</u> |
| line 2. | Weekly Rate (line 1 divided by 52) | = <u>\$1,066.77</u> |
| line 3. | Years of Service (see A and B below) | <u>18</u> |
| <p>A. If your length of service is LESS THAN 10 years, enter your length of service on line 3a.</p> <p>B. If your length of service is MORE THAN 10 years:</p> <p>1) enter your length of service: <u>18</u></p> <p>2) subtract 10 from your length of service: <u>-10</u></p> <p style="padding-left: 150px;"><u>8</u></p> <p>3) multiply the result, in this case, 8, by 2: <u>16</u></p> <p style="padding-left: 150px;"><u>+10</u></p> <p>4) add 10 to the amount listed in 3). <u>26</u></p> <p>5) enter this total on line 3a. This is the factor for your adjusted years of service.</p> | | |
| line 3a. | Adjusted Years of Service | <u>26</u> |
| line 4. | Basic Severance Pay (multiply amount on line 2 by number on line 3a--Adjusted Years of Service) | = <u>\$27,736</u> |
| line 5. | Age Adjustment Factor (if your age is above 40, look your age up on the "AGE TABLE AND FACTORS" chart attached. Enter the "factor" number shown.) | |
| | Age = 39 years. Factor = <u>1.00</u> | |
| Line 6. | Estimated Severance Pay Amount | |
| | Multiply line 4 by line 5 factor (27,736 X 1) | = <u>\$27,736</u> |
| | 6a. If line 6 exceeds line 1, enter amount on line 1. | |
| | The estimated amount of severance pay will be | = <u>\$27,736</u> |
| Line 7. | Estimated Buyout Amount | |
| | If line 6a exceeds \$25,000 (the maximum amount set by the agency head), enter \$25,000 | |
| | OR | |
| | If line 6a does not exceed \$25,000, but is more than line 1, enter amount on line 1. | |
| | YOUR BUYOUT AMOUNT: | <u>\$25,000</u> |

Frequently Asked Questions Voluntary Separation Incentive Payments (VSIP) (Continued)

BUYOUT ESTIMATION WORKSHEET

Line 1. **Salary at time of separation** (GS- _____) = \$ _____

Line 2. **Weekly Rate** (line 1 divided by 52) = \$ _____

Line 3. **Years of Service** (see A and B below) _____

A. If your length of service is LESS THAN 10 years, enter your length of service on line 3a.

B. If your length of service is MORE THAN 10 years:

1) enter your length of service: _____

2) subtract 10 from your length of service: _____ -10

3) multiply the result by 2: _____

_____ +10

4) add 10 to the amount listed in 3). _____

5) enter this total on line 3a. This is the factor for your adjusted years of service.

line 3a. **Adjusted Years of Service** _____

line 4. **Basic Severance Pay** (multiply amount on line 2 by number on line 3a--Adjusted Years of Service) = _____

line 5. **Age Adjustment Factor** (if your age is above 40, look your age up on the "AGE TABLE AND FACTORS" chart attached. Enter the "factor" number shown.)

Age = _____ years. Factor = _____.

Line 6. **Estimated Severance Pay Amount**
Multiply line 4 by line 5 factor \$ _____

6a. Enter the LESSOR of line 6 or line 1.

The estimated amount of severance pay will be \$ _____

Line 7. **Estimated Buyout Amount**

If line 6a exceeds \$25,000 (the maximum amount set by the agency head), enter \$25,000
OR

If line 6a does not exceed \$25,000, but is more than line 1, enter amount on line 1.

YOUR ESTIMATED BUYOUT AMOUNT: \$ _____

Frequently Asked Questions Voluntary Separation Incentive Payments (VSIP) (Continued)

AGE TABLE AND FACTORS

| Yrs. | Mos. | Factor | Yrs. | Mos. | Factor | Yrs. | Mos. | Factor |
|------|------|--------|------|------|--------|------|------|--------|
| 40 | 3-5 | 1.025 | 48 | 4-8 | 1.850 | 56 | 9-11 | 2.675 |
| 40 | 6-8 | 1.050 | 48 | 9-11 | 1.875 | 57 | 0-2 | 2.700 |
| 40 | 9-11 | 1.075 | 49 | 0-2 | 1.900 | 57 | 3-5 | 2.725 |
| 41 | 0-2 | 1.100 | 49 | 3-5 | 1.925 | 57 | 6-8 | 2.750 |
| 41 | 3-5 | 1.125 | 49 | 6-8 | 1.950 | 57 | 9-11 | 2.775 |
| 41 | 6-8 | 1.150 | 49 | 9-11 | 1.975 | 58 | 0-2 | 2.800 |
| 41 | 9-11 | 1.175 | 50 | 0-2 | 2.000 | 58 | 3-5 | 2.825 |
| 42 | 0-2 | 1.200 | 50 | 3-5 | 2.025 | 58 | 6-8 | 2.850 |
| 42 | 3-5 | 1.225 | 50 | 6-8 | 2.050 | 58 | 9-11 | 2.875 |
| 42 | 6-8 | 1.250 | 50 | 9-11 | 2.075 | 59 | 0-2 | 2.900 |
| 42 | 9-11 | 1.275 | 51 | 0-2 | 2.100 | 59 | 3-5 | 2.925 |
| 43 | 0-2 | 1.300 | 51 | 3-5 | 2.125 | 59 | 6-8 | 2.950 |
| 43 | 3-5 | 1.325 | 51 | 6-8 | 2.150 | 59 | 9-11 | 2.975 |
| 43 | 6-8 | 1.350 | 51 | 9-11 | 2.175 | 60 | 0-2 | 3.000 |
| 43 | 9-11 | 1.375 | 52 | 0-2 | 2.200 | 60 | 3-5 | 3.025 |
| 44 | 0-2 | 1.400 | 52 | 3-5 | 2.225 | 60 | 6-8 | 3.050 |
| 44 | 3-5 | 1.425 | 52 | 6-8 | 2.250 | 60 | 9-11 | 3.075 |
| 44 | 6-8 | 1.450 | 52 | 9-11 | 2.275 | 61 | 0-2 | 3.100 |
| 44 | 9-11 | 1.475 | 53 | 0-2 | 2.300 | 61 | 3-5 | 3.125 |
| 45 | 0-2 | 1.500 | 53 | 3-5 | 2.325 | 61 | 6-8 | 3.150 |
| 45 | 3-5 | 1.525 | 53 | 6-8 | 2.350 | 61 | 9-11 | 3.175 |
| 45 | 6-8 | 1.550 | 53 | 9-11 | 2.375 | 62 | 0-2 | 3.200 |
| 45 | 9-11 | 1.575 | 54 | 0-2 | 2.400 | 62 | 3-5 | 3.225 |
| 46 | 0-2 | 1.600 | 54 | 3-5 | 2.425 | 62 | 6-8 | 3.250 |
| 46 | 3-5 | 1.625 | 54 | 6-8 | 2.450 | 62 | 9-11 | 3.275 |
| 46 | 6-8 | 1.650 | 54 | 9-11 | 2.475 | 63 | 0-2 | 3.300 |
| 46 | 9-11 | 1.675 | 55 | 0-2 | 2.500 | 63 | 3-5 | 3.325 |
| 47 | 0-2 | 1.700 | 55 | 3-5 | 2.525 | 63 | 6-8 | 3.350 |
| 47 | 3-5 | 1.725 | 55 | 6-8 | 2.550 | 63 | 9-11 | 3.375 |
| 47 | 6-8 | 1.750 | 55 | 9-11 | 2.575 | 64 | 0-2 | 3.400 |
| 47 | 9-11 | 1.775 | 56 | 0-2 | 2.600 | 64 | 3-5 | 3.425 |
| 48 | 0-2 | 1.800 | 56 | 3-5 | 2.625 | 64 | 6-8 | 3.450 |
| 48 | 3-5 | 1.825 | 56 | 6-8 | 2.650 | 64 | 9-11 | 3.475 |

Tax Questions On Buyouts (VSIP)

Many, if not most, employees have questions regarding the impact a buyout has on their taxes. OPM has worked in cooperation with the Internal Revenue Service to provide the following general information on taxes.

It is critical to note that information provided here is general in nature and in no way is intended to apply to every employee's situation. Employees are urged to seek the assistance of a trained and experienced tax advisor or personal financial counselor on any matters related to the employee's income, finances, taxes, or retirement.

1. Is the Buyout taxable income or a special one-time payment with different tax consequences?

Buyouts are included as an item of gross income and are considered as fully taxable income under IRS tax laws. Section 451(a) of the Internal Revenue Code provides that the amount of any item of gross income must be included in the gross income for the taxable year in which it is received by the taxpayer. Thus, a buyout is taxable in the year of payment, regardless of the year in which the buyout is authorized, unless the employee is required to repay the buyout in the same tax year. The buyout is not a special one-time payment with different tax consequences.

2. What happens to the taxes I paid if I have to repay the entire amount of the buyout? The employee is entitled to recover taxes withheld or paid based on the receipt of a buyout.

Do I file an amended tax return? Recovering taxes paid on a repaid buyout depends on when repayment occurs. Below are two examples. In either case, the employee is not entitled to file an amended return for that tax year because of the concept of annual accounting.

"I got a buyout in February 2006 and returned to work in June 2006."

If an employee receives a buyout and is required to repay the buyout in the SAME tax year, the buyout is not included in the employee's wages for federal income tax withholding purposes. It is not reflected on Form W-2 as "wages, tips, other compensation," as "social security wages," or as "Medicare wages." Any income tax and FICA employee tax withheld on the buyout should be repaid or credited to the employee by the agency paying the buyout.

"I got a buyout in November 2006 and was hired by another agency in April 2007."

In this case, the employee was required by law to repay the entire amount of the buyout to the agency that paid it and repayment must be made prior to beginning the second job. The employee may take a loss deduction (under section 165 of the Code) for the amount repaid in the 2007 tax year. The employee MAY NOT file an amended tax return for 2006 because the employee received the income in 2006 and was required to pay taxes on it then as earned wages.

Tax Questions On Buyouts (VSIP) (Continued)**3. How much will my buyout be after taxes?**

Tax deductions from buyout payments - Voluntary separation incentive payments are considered supplemental wages and are treated similarly to cash awards, bonuses, and allowances for withholding purposes. Most agencies automatically withhold the following taxes from supplemental payments:

All Employees

| | |
|---------------------------------------|--|
| Federal Income Tax | NFC withholds a flat 25% of the buyout payment for Federal income tax. In some cases, this may be higher than your normal withholding rate and you may want to reexamine your tax planning for withholding purposes. |
| State Income Tax (when applicable) | Agencies make deductions based on a specified rate for supplemental payments or the applicable standard rate. |
| Local Income Tax (when applicable) | Agencies make deductions based on a specified rate for supplemental payments or the applicable standard rate. |

CSRS Employees

| | |
|----------|-------|
| Medicare | 1.45% |
|----------|-------|

FERS Employees and CSRS Offset Employees

| | |
|----------|---|
| OASDI | (Old Age Survivor Disability Insurance) 4.2% subject to annual tax limitations |
| Medicare | 1.45% |

Tax Questions On Buyouts (VSIP) (Continued)**OTHER DEDUCTIONS**

Where applicable, agencies may also make deductions for certain types of indebtedness. Following are some circumstances in which deductions for debts may be made:

- The balance of any commercial garnishment plus supplemental fees or court-ordered interest related to the garnishment.
- The balance of any child support/alimony arrearage when included in the court order.
- The balance of any debt owed to the agency.

EXAMPLES:**CSRS EMPLOYEE**

| | | |
|---------------------------------|------------|--------------------|
| Buyout Amount | | \$25,000.00 |
| Payroll Deductions | | |
| Federal Tax (25%) | \$6,250.00 | |
| State Tax (4%) | 1,000.00 | |
| (when applicable) | | |
| Local Tax (1%) | 250.00 | |
| (when applicable) | | |
| Medicare (1.45%) | 362.50 | |
| Total Deductions | 7,862.50 | |
| Payment After Deductions | | \$17,137.50 |

FERS AND CSRS OFFSET EMPLOYEES

| | | |
|---------------------------------|-------------|--------------------|
| Buyout Amount | | \$25,000.00 |
| Payroll Deductions | | |
| Federal Tax (25%) | \$ 6,250.00 | |
| State Tax (4%) | 1,000.00 | |
| (when applicable) | | |
| Local Tax (1%) | 250.00 | |
| (when applicable) | | |
| Medicare (1.45%) | 362.50 | |
| OASDI (4.2%) | 1,050.00 | |
| Total Deductions | 8,912.50 | |
| Payment After Deductions | | \$16,087.50 |

Frequently Asked Questions Voluntary Early Retirement Authority (VERA)

1. **What is VERA?** **VERA** is commonly referred to as early out retirement, and that's exactly what this authority does. It expands the normal retirement eligibility to allow employees to voluntarily retire, with an immediate annuity, before they would otherwise be eligible. There are some basic eligibility criteria under the law. You must also meet USDA criteria. An early retirement may have an effect on your annuity. The VERA is separate from the **Voluntary Separation Incentive Payment (VSIP)** also called the buyout authority. A VERA or VSIP are not dependent or contingent on the other. An agency can offer one and not the other.
2. **Who is eligible for a VERA?** If your agency has received approval for a VERA you must also meet some additional requirements. If you are covered by the Civil Service Retirement System (CSRS), you must have served in a position covered by the CSRS for at least 1 year out of the 2 years immediately before retirement. For employees covered by the Federal Employees Retirement System (FERS), this rule does not apply.

You must be at least 50 years of age with 20 years of service or have 25 years of service at any age. At least 5 years must be civilian service, whether you are retiring under CSRS or FERS. In addition, you:

- Must be in a position covered by the VERA granted by the Office of Personnel Management (OPM);
- Must not be serving under a time limited appointment;
- Must have been on the agency's rolls at least 30 days prior to the date of application to OPM for VERA approval;
- Must not have been notified that you will be involuntarily separated for misconduct or unacceptable performance; and
- Your retirement date must be on or before to the VERA expiration date.

Frequently Asked Questions Voluntary Early Retirement Authority (VERA) (Continued)

- 3. Are trainees eligible for VERA?** Under USDA early out plans, trainees and Presidential Management Fellows are excluded from a VERA. The definition of trainee is based on one that is used in the Reduction-in-Force (RIF) ground rules:

Presidential Management Fellows and Fire Apprentices, regardless of the appointment authority they are hired under, are considered trainees and excluded from a VERA. Positions that are formally designated developmental (e.g., grades 5-7 entry level) will also be considered as trainees and excluded from a VERA if they meet the criteria under 5 CFR 351.703(e). Two-grade interval positions are generally developmental at the GS-5-7 level but must be reviewed to ensure that formal designation is appropriate. Only those employees that are on formally designated detailed training career plans will be considered as trainees. Employees in developmental positions that do not have detailed career plans will be eligible for early out (provided they meet all other provisions of the plan). Student Career Experience Program (SCEP's) employees are no longer considered "formal trainees" once they have converted to career appointments.

5 CFR 351.703(e) states that a formally designated trainee or developmental positions must be in a training program that meets all of the following characteristics:

1. The program must be designed to meet the agency's need for the development of skilled personnel;
 2. The training program must have been formally designated and announced to employees and supervisors;
 3. The program must offer planned growth in duties and responsibilities providing advancement in recognized career progression; and
 4. The program must be fully implemented with participants chosen through established selection procedures.
- 4. Can I retire under VERA and also receive a VSIP?** Yes. If you meet the criteria for both, you can retire under VERA and also receive a VSIP if one is being offered by the agency.
- 5. If I'm eligible for VERA, what rights and benefits would I be giving up to voluntarily retire rather than waiting to be separated involuntarily?** Because you would be leaving voluntarily you would be giving up:
- Placement assistance;
 - Selection priority for federal employment under the Career Transition Assistance Program (CTAP) and Interagency Career Transition Assistance Programs (ICTAP). These programs give you selection priority for federal jobs in your area at your same or lower grade, if you apply for them and are well-qualified.

Frequently Asked Questions Voluntary Early Retirement Authority (VERA) (Continued)

- Unemployment benefits (depending on your State's rules);
 - If you come back to Federal employment, you would come back as a reemployed annuitant instead of an employee.
- 6. If I retire under VERA and do not take the buyout, can I take a job in another Federal agency?** Yes; however, you will come back as a reemployed annuitant which generally means your annuity is subtracted from the salary you earn in the new position.
- 7. What if my agency offers a VERA but I am on military duty during the authority time limit?** Employees on military duty are treated as though they were still on the job and are not disadvantaged because of their military service. Therefore, if you met the eligibility criteria during the offer period, you would have 30 days following your return to duty with USDA to either accept or reject an offer of VSIP or VERA.
- 8. What does a “time-limited appointment” mean?** An employee on an appointment with a time limit works only until a specified date and then goes off the rolls. The employing agency sets the ending date when it hires the individual and/or when it extends the appointment. For example, temporary and term employees serve with a time limit, so they are not eligible for an incentive payment or early out retirement. Career and career-conditional employees and permanent employees in the excepted service have no time limit so they may be eligible.
- 9. What does “continuous service” mean?** To be eligible for early retirement, you must have been on the rolls of the Department of Agriculture 30 days prior to the request for the VERA, with no breaks. Leave without pay (LWOP), permanent seasonal employment (PSE) off-tour time, and other non-pay status during an appointment are NOT considered breaks in service.
- 10. Leaving federal service under VERA is supposed to be voluntary. What if I am offered a VERA or VSIP but do not choose to leave?** Buyouts and Early Retirement are for voluntary separations AND coercion is prohibited.
- 11. Does the VERA eligibility change the eligibility for regular optional retirement?** No. If you are under CSRS, you can take regular optional retirement if you are 55 with at least 30 years of service; age 60 with 20 years of service, or age 62 with 5 years of service. If you are under FERS, you can take regular optional retirement if you have reached your minimum retirement age (MRA) with at least 30 years of service; age 60 with 20 years of service, or age 62 with 5 years of service. In addition, an employee under FERS is eligible for an immediate annuity if he/she has 10 years of service and has reached the MRA. (Under this eligibility there is a 5 percent reduction for each year the employee is under age 62.) The MRA chart can be found at the following link: <http://www.opm.gov/retire/faq/pre/faq11.asp#FERS>. An employee under CSRS must meet the 1-out-of-last-2-years coverage requirement and all employees must have at least 5 years of civilian service.

Frequently Asked Questions Voluntary Early Retirement Authority (VERA) (Continued)

- 12. What is the difference between VERA and discontinued service retirement (DSR)?** The basic difference is simple. VERA is a voluntary separation. DSR is an involuntary separation. The differences between VERA and DSR benefits may seem subtle, but might be very important to you. It depends on what your personal plans and needs are. If there is a possibility that you will want to come back to work for any Federal agency, you should seek more detailed information from your servicing Human Resources Office BEFORE you accept a VERA or VSIP offer!

Generally, if your unique position is being abolished, or you refuse a directed reassignment to a position outside of your commuting area, or to a position that is more than two grade intervals below your current grade, or receive a letter of separation from the agency in a RIF, you would be eligible for an immediate annuity retirement under DSR rules if you meet the age and length of service requirements. The age and service requirements for DSR are the same as those for VERA. The key differences come into play when/if you ever return to work for the Federal government, e.g., as a VERA retiree, you would be a reemployed annuitant with the amount of your pay will be offset by the amount of your annuity. If you were covered under CSRS and you separated under a DSR, you would not be considered an reemployed annuitant because your annuity will stop, so there would be no offset to pay. This does not apply to those covered under FERS.

- 13. I haven't been enrolled in the federal employees health benefits (FEHB) program for a full 5-year period and I accept a VERA, do I lose my FEHB?** No, OPM has granted pre-approved waivers to employees who have been covered under the FEHB Program continuously since the beginning date of the agency's approved VERA and retire under the VERA.

- 14. I haven't been enrolled in the federal employees' life insurance (FEGLI) program for a full 5-year period. Do I lose my life insurance when I retire under VERA?** Most likely, yes, but you could be eligible under certain circumstances or you might be able to convert your coverage. You should ask your benefits specialist what your options will be.

- 15. If I take early retirement, is my annuity reduced?** CSRS employees who retire under the voluntary early retirement authority will have a reduction in their annuity of 2 percent per year for each year they are under age 55. (The reduction is 1/6 of 1 percent for each full month.) This is a permanent reduction in annuity.

- Employees with only FERS service will not have their annuities reduced under voluntary early retirement. FERS employees retiring under the MRA+10 provision are subject to a reduction of 5% for each year under age 62.
- Under DSR or early retirement, FERS employees would receive their FERS supplement if under age 62 once they reach their MRA.

Frequently Asked Questions Voluntary Early Retirement Authority (VERA) (Continued)

- Employees with both CSRS and FERS service will have a reduction only for the CSRS portion of their annuity if under age 55.
- Special rules apply to the calculation of annuities of employees who have part-time service after 1986.

16. How do I know if I have enough time in service to meet the requirements to retire?

Although you can check your retirement service computation date (SCD) on your SF-50 (Notification of Personnel Action); on your yearly statement of benefits from NFC; or on NFC's Employee Personal Page (EPP); you should still check with your retirement specialist **BEFORE** you make a decision on accepting a VERA. They can provide you with a retirement calculation and verify that your retirement SCD is correct. Different types of appointments; types of federal service; or if you owe a deposit/redeposit can make a difference in your SCD. The rules are complicated and different depending on the retirement system you're covered under. **Don't just assume your service time is creditable.**

17. Where can I go to get an estimate of my annuity? You need to contact your servicing Human Resources Office.**18. Where can I get more information on retirement benefits?** Click here

<http://www.opm.gov/retire/index.aspx>. If you have questions or need additional information contact your servicing Human Resources Office.

19. What is the effective date of my retirement/separation? You may select the date of your retirement/separation, but it must be effective after the date of the VERA authorization and no later than the date the VERA expires.**20. Can I delay the date of my retirement?** No. An employee must retire by the date established for the VERA/VSIP window.**21. Can my retirement date be delayed by management?** Management may extend your separation date when there is a documented need to retain your skills and knowledge.**22. Can Veterans Preference be applied to be eligible for a VERA?** No. There is no preference for veterans under the VERA authority.

Other Considerations for VERA

Plan for a possible early out retirement offer and be prepared to act quickly if you are offered one. There is never a bad time to begin planning for the future and often employees do not have large amounts of time to consider an offer. Because of the fundamental changes in an employee's life that voluntary separations present, and because employees may not have large amounts of time to make decisions when offers are made, **IF YOU ARE CONSIDERING REQUESTING AN EARLY OUT RETIREMENT, YOU SHOULD TAKE THE FOLLOWING STEPS NOW TO BE PREPARED FOR ANY OFFERS THAT MAY BE MADE:**

☞ **REVIEW YOUR DETAILED SERVICE HISTORY INFORMATION TO ENSURE THAT ALL PERIODS OF YOUR FEDERAL SERVICE ARE DOCUMENTED**

Having all of this documented is critical because your annuity amount will be computed based on this information. Verify that all your military and civilian service, along with salary for any temporary service, has been documented. Your Human Resource (HR) Office retirement counselors can assist you in understanding your annuity. Be careful to determine what impact retirement or separation will have on your insurance coverage. Carefully consider whether you can live on a reduced income.

☞ **IF YOU SERVED IN THE MILITARY AFTER 1956 AND HAVE NOT ALREADY PAID A DEPOSIT FOR YOUR MILITARY TIME, SEND FOR YOUR PAY RECORDS**

It may be in your best interest to pay a retirement contribution to cover any post-1956 military service. You must do this before you retire. Start the process by requesting your military pay records from the military finance center for your branch of service. Begin the process immediately. It is not unusual for the processing of these changes to take several weeks. Contact your servicing HR Office for more information on Post 56 and the process to make the payment.

☞ **DISCUSS YOUR PLANS WITH YOUR SPOUSE AND FAMILY**

A retirement represents a major change in your way of life. Your spouse and family should be involved in this life-changing decision. Retirement means more free time at home, and often, lower earnings. Discuss these issues with your family and allow them to take an active role in your planning. The choice to leave your job will affect them as much as it affects you.

☞ **CONSIDER MEETING WITH A PERSONAL FINANCIAL ADVISOR**

Because retirement means smaller paychecks, it may be useful to speak with a personal advisor or accountant. These individuals can help you figure out what tax advantages may be open to you, how much your income will be, what debts you can reduce, and what your standard of living would be like with your annuity.

Immediate and thorough preparation and planning NOW will make your decision much easier when an early out offer is made.

Example of FSA-334, Application to Retire or Resign With Voluntary Separation Incentive Payment (VSIP)

This form is available electronically.

FSA-334
(10-07-11)

U.S. DEPARTMENT OF AGRICULTURE
FARM SERVICE AGENCY

FSA APPLICATION TO RETIRE OR RESIGN WITH VOLUNTARY SEPARATION INCENTIVE PAYMENT (VSIP)

APPLICATION MUST BE SUBMITTED BY 11:59 pm EASTERN TIME
ON THE LAST DAY OF THE APPLICATION WINDOW

| | | | |
|--|--|---------------------------------|-------------------------|
| 1. NAME (Last, First, Middle Initial) | 2A. PAY PLAN (Check one below) Federal Employee : GS <input type="checkbox"/> GM <input type="checkbox"/> WG <input type="checkbox"/> County Employee (Non-Federal) - CO <input type="checkbox"/> | 2B. SERIES (4 Digits) | 2C. GRADE (2 Digits) |
| 3. LAST 4 DIGITS OF EMPLOYEE'S SOCIAL SECURITY NO. | | | |
| 4. HOME ADDRESS (Include Zip Code) | 5. OFFICIAL POSITION TITLE | | |
| 6A. OFFICE (Include Division, Branch and Section OR State or County Office Name as applicable) | 6B. IS YOUR DUTY STATION IN AN FSA COUNTY OFFICE? (Check "YES" or "NO" box below) <input type="checkbox"/> YES <input type="checkbox"/> NO | 7A. DUTY STATION STATE | |
| | | 7B. DUTY STATION CITY | |
| 8A. OFFICE E-MAIL ADDRESS | 8B. ALTERNATE E-MAIL ADDRESS | | |
| 9A. HOME PHONE (Include Area Code) | 9B. OFFICE PHONE (Include Area Code) | 9C. FAX NO. (Include Area Code) | |

10. METHOD OF SEPARATION (Type of Application - Check only one)

☐ Early Retirement (VERA) with Buyout ☐ Optional Retirement with Buyout ☐ Resignation with Buyout

I hereby request to retire or resign WITH a voluntary separation incentive payment and an effective separation date between **November 30, 2011 and December 3, 2011**. My proposed separation date (e.g. 11-30-2011) is:

11. APPLICANT ELIGIBILITY ACKNOWLEDGEMENTS

☐ YES ☐ NO As of April 6, 2011, I was officially a permanent employee and I occupy a position referenced in Notice PM-2823, Exhibit 1 or 2.

☐ YES ☐ NO I have met the age and service requirement for optional retirement.

☐ YES ☐ NO I have met the age and service requirement for early retirement and request to retire under Voluntary Early Retirement Authority (VERA).

☐ YES ☐ NO I have prior Military service that I am currently buying back.

☐ YES ☐ NO I wish to resign.

FOR HRD USE ONLY: Date Application received: _____ / _____ / 2011
(month) (day)

The U.S. Department of Agriculture (USDA) prohibits discrimination in all of its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, political beliefs, genetic information, reprisal, or because all or part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination, write to USDA, Assistant Secretary for Civil Rights, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, S.W., Stop 9410, Washington, DC 20250-9410, or call toll-free at (866) 632-9992 (English) or (800) 877-8339 (TDD) or (866) 377-8642 (English Federal-relay) or (800) 845-6136 (Spanish Federal-relay). USDA is an equal opportunity provider and employer.

Example of FSA-334, Application to Retire or Resign With Voluntary Separation Incentive Payment (VSIP) (Continued)

| | | | |
|---|--|------------------------|------------------------|
| FSA-334 (10-07-11) | U.S. DEPARTMENT OF AGRICULTURE FARM SERVICE AGENCY | | Page 2 of 2 |
| FSA APPLICATION TO RETIRE OR RESIGN WITH VOLUNTARY SEPARATION INCENTIVE PAYMENT (VSIP) | | | |
| 12. Applicant's Name (Last, First, Middle Initial) | | | |
| <u>Statement of Understanding If Applying for Optional or Early Retirement:</u> | | | |
| <p>My decision to retire is entirely voluntary and has not been coerced.</p> <p>By signing this document you are acknowledging you have read and understand the terms and conditions of this application and have notified your supervisor of your intent to apply.</p> <p>I understand that the basic requirements for early retirement is that I (1) must meet basic early retirement eligibility—50 years of age and 20 years of service or 25 years of service and any age; (2) must have been continuously on the agency's rolls since April 6, 2011 (this is 30 days prior to the date of the agency's application for VERA authority, as required by OPM); (3) cannot be serving under a time-limited appointment; (4) cannot be in receipt of a decision notice of involuntary separation for misconduct or unsatisfactory performance; and (5) cannot be serving in an occupation for which USDA has direct hire authority—refer to Notice PM-2823.</p> <p>I understand that I cannot use annual leave to establish retirement eligibility (for early or optional retirement).</p> | | | |
| <u>Statement of Understanding If Applying for Buyout:</u> | | | |
| <p>I understand that the basic eligibility requirements to apply for VSIP or buyout is that I (1) must be currently employed by the Federal government for a continuous period of 3 years; (2) must have an appointment without a time limit; (3) cannot be eligible for disability retirement; (4) cannot be a reemployed annuitant; (5) cannot be currently approved for a delayed buyout under previous law; (6) cannot be in receipt of a decision notice of involuntary separation for misconduct or unacceptable performance; (7) cannot have previously received a buyout from any Federal agency; (8) cannot have received a student loan repayment during the 36-month period preceding the date of separation; (9) cannot have received a recruitment or relocation bonus during the 24-month period preceding the separation or a retention bonus during the 12-month period preceding the separation; and (10) cannot be covered by statutory reemployment rights while on transfer to another organization.</p> <p>I further understand that there is no guarantee that my application for a VSIP will be approved.</p> <p>In order to receive a VSIP, I further understand that, if I am selected, I agree to separate on or after November 30, 2011 but not later than December 3, 2011.</p> <p>The separation incentive will be computed using applicable severance pay rules and will be either the lower of \$25,000 or an amount using the severance pay computation based on my salary, age, years of civilian service, and work schedule if less than full time.</p> <p>My decision to resign or retire is entirely voluntary and has not been coerced.</p> <p>I understand that my eligibility for a separation incentive payment depends on meeting the requirements established for Early out/Buyout Plan and that I will be informed of the approval or disapproval of this request. I further understand that this statement serves as my commitment to resign or retire if the separation incentive is <u>approved</u>.</p> <p>By accepting this incentive payment, I understand that I will be responsible for repaying the entire incentive payment to my agency if I am reemployed anywhere in the Federal Government either in a temporary or permanent status or under a direct or personal services contract within a period of 5 years following the effective date of my separation.</p> <p>I understand that my employing Agency is under no obligation to pay me a VSIP until I actually separate by retirement or by resignation in accordance with this agreement. I understand that management retains the right to approve and/or cancel this agreement based on my employing Agency's financial considerations or mission delivery needs.</p> <p>If I decide to revise this request, I will check the appropriate box in Item 13B and submit to HRD. If I decide to withdraw this request, I will sign and date Items 14A and 14B and submit to HRD.</p> | | | |
| 13A. Signature | 13B. Request <input type="checkbox"/> New <input type="checkbox"/> Revised | 13C. Date (MM-DD-YYYY) | |
| ONLY SIGN BELOW IF YOU WISH TO WITHDRAW YOUR REQUEST FOR RETIREMENT OR RESIGNATION WITH BUYOUT. SCAN AND SUBMIT YOUR WITHDRAWAL VIA E-MAIL TO: 2012-FSA-VERA-VSIP-APPLIC@wdc.usda.gov utilizing your official work e-mail account. | | | |
| 14. I wish to withdraw this application: | 14A. Signature | | 14B. Date (MM-DD-YYYY) |