

For: FAS Employees**Opportunity to Apply for Voluntary Separation Incentive Payment (VSIP) and
Voluntary Early Retirement Authority (VERA) for FAS Employees****Approved by:** Acting FAS Administrator**1 Overview****A Background**

In 2011, the Foreign Agricultural Service (FAS) received approval for using VSIP authority in conjunction with VERA in an effort to achieve the reductions contained in the President's proposed FY 2012 Budget for USDA. Because of the fiscal situation for FY 2012 and beyond, FAS necessitated a serious reexamination of priorities and the final determination that many programs would operate as restructured and leaner organizations.

With the small number of VSIP subscribers to FAS' 2011 VSIP/VERA (6 of 78 targeted), it is critical that FAS expand the offering to ensure the savings needed to address FAS' ongoing budget reductions. FAS once more obtained VSIP authority, and it will be used as a tool to minimize the impact on our employees and ensure equitable treatment among employees. Reductions potentially will occur by granting VSIP and VERA to eligible Civil Service positions and only VSIP to eligible positions occupied by Washington, DC, based Foreign Service personnel who meet requirements and separate according to this notice. The maximum number of VSIP's approved by FAS will be 72.

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

B Purpose

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

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

This notice obsoletes Notice PM-2859 to modify a small number of position titles in Exhibit 1 to make them more readily identifiable.

Disposal Date

October 1, 2012

6-1-12

Distribution

All FAS Employees

1 Overview (Continued)

C Coverage

This VSIP/VERA opportunity is for FAS employees but excludes the following employees:

- Schedule B Appointments
- Schedule C Appointments
- Employees on Temporary Appointments
- Overseas Foreign Service Personnel
- Foreign Service Personnel who have received a mandatory retirement notice within the preceding 12 months.

D Labor-Management Obligations

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

E Abbreviations Used in This Notice

The following provides a quick reference of abbreviations that are used in this notice:

- BAL Benefits Administration Letter
- CSRS Civil Service Retirement System
- CTAP Career Transition Assistant Program
- DSR Discontinued Service Retirement
- EPP Employee Personal Page
- FEGLI Federal Employees' Group Life Insurance
- FEHB Federal Employees Health Benefits
- FERS Federal Employees Retirement System
- FICA Federal Insurance Contributions Act
- HR Human Resources
- ICTAP InterAgency Career Transition Assistant Program
- IRS Internal Revenue Service
- LWOP Leave Without Pay
- MRA Minimum Retirement Age
- NFC National Finance Center
- OASDI Old Age Survivor Disability Insurance
- OMB Office of Management and Budget
- OPM Office of Personnel Management
- PSE Permanent Seasonal Employee
- RIF Reduction in Force
- SCD Service Computation Date
- SCEP Student Career Experience Program
- TSP Thrift Savings Plan
- VERA Voluntary Early Retirement Authority
- VSIP Voluntary Separation Incentive Payment
- VVAS VSIP/VERA Automated System.

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 position shown in the targeted positions in Exhibit 1
- have been currently employed by the Federal Government for a continuous period of at least 3 years
- are **not** a reemployed annuitant
- are **not** currently approved for a delayed buyout 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 a buyout and is later found to be eligible for disability retirement, he or she is then responsible for repaying the entire amount of the buyout to the Agency that paid the buyout.

- have not received a notice of a mandatory retirement date during the 12-month period preceding the first day of the Application Window (Foreign Service Only)
- have **not** received a decision notice of involuntary separation for misconduct or unacceptable performance
- have **not** previously received a buyout from any Federal Agency
- 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 regular retirement **no earlier than July 30, 2012, and no later than August 3, 2012.**

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

3 VSIP Electronic Application Procedures

A Application Procedure

An employee's decision to separate by retirement or resignation is voluntary. This is an important decision and employees are encouraged to seek information from their servicing Human Resource (HR) specialist for assistance in making an informed choice. Before submitting an application, employees shall read carefully this notice **and** the following exhibits:

- Frequently Asked Questions (FAQ's) on VSIP (Exhibit 2)
- Tax Questions on VSIP (Exhibit 3)
- FAQ's on VERA (Exhibit 4)
- Other Considerations for VERA (Exhibit 5).

To be considered for VSIP with early retirement, optional retirement or by resignation, employees must submit a completed application at <https://wdcprod80.sc.egov.usda.gov/vvas>. Only VSIP will be offered to Foreign Service Officers who occupy eligible positions in Washington, DC, and who meet requirements and separate according to this notice.

Employees shall submit an application in consideration of the guidance offered in Exhibit 1. If the VSIP application is **not** received in HRD **between June 1, 2012, and by no later than 11:59 p.m. Central Time on June 30, 2012**, the VSIP application will **not** be considered.

See Exhibit 6 for detailed application procedures.

Note: If an employee is on extended leave and unable to access their official work computer between **June 1, 2012**, and the **June 30, 2012**, deadline, the employee should contact Denise Davila-Brownlee, HRD, Talent and Acquisition Branch, by either of the following:

- e-mail to denise.davilabrownle@kcc.usda.gov
- telephone at 816-926-1199.

All applicants must list their official work e-mail and a personal e-mail address on the VSIP application. After the application is received, applicants will receive an e-mail acknowledgement within 3 workdays. All applicants will be notified of their status by e-mail at a later date.

B Changes and Withdrawal

Applicants shall follow instructions in **Exhibit 6** to make changes to a submitted application or to withdraw an application.

Note: Employees should also contact their HR specialist and communicate any changes of separation date or withdrawal of their VSIP application.

3 VSIP Electronic Application Procedures (Continued)

C Contact for Application Changes and Withdrawal

For questions about the application changes and withdrawals, employees may contact Denise Davila-Brownlee, HRD, Talent and Acquisition Branch, by either of the following:

- e-mail to **denise.davilabrownle@kcc.usda.gov**
- telephone at 816-926-1199.

If applying poses a hardship (for example disability, extended leave, military leave, etc.); **and** if all efforts to apply have been exhausted, then send an email to **2012-FSA-VERA-VSIP-APPLIC@wdc.usda.gov 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 the VSIP application through an alternative method and input the information into the automated system.

Note: Supervisor's Responsibility: Supervisors **must** provide this notice to temporarily absent employees, including employees on official military duty.

4 Payments

A Amount of VSIP and Date

The offer for this VSIP window will be a maximum of **\$25,000 for positions not included in the first VSIP offering. Positions included in the first VSIP offering will be offered a maximum of \$20,000.**

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 for employees who occupy positions not included in the first VSIP offering or \$20,000 for employees who occupy positions that were included in the first VSIP offering.**

Separation incentive payments are based on the standard severance pay calculation. However, by law, VSIP must not exceed \$25,000 or an amount equal to the amount of severance pay an employee would be entitled to receive, whichever is less.

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 service, plus 2 weeks of basic pay for each year of creditable service over 10 years. In addition, an age factor applies that increases the amount by 10 percent for every year an employee is over 40 years old. The servicing 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 payment documents shall be processed by the servicing HR Office no later than the end of the second pay period following the separation date. Therefore, VSIP payment should be received from 3 to 8 weeks after the separation date.

B Lump Sum Payment for Annual Leave and Date

Employees will be paid a lump sum for the balance of annual leave. The payment will be received in approximately 3 weeks after the separation date.

5 Separation

A Separation Agreements

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

- decision to resign or retire under these circumstances is entirely voluntary and has not been coerced
- entire incentive payment will be repaid if they are re-employed by, or enter into a personal service contract with, the Federal Government within 5 years of the date of the separation on which the separation 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 workday before the date of separation if the separation date falls on a nonworkday, weekend, or holiday.

6 Retirement Eligibility

A Regular Optional Retirement Eligibility

Civil Service Retirement System (CSRS) and Federal Employees Retirement System (FERS) covered employees are eligible for an immediate annuity under regular 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 55-57, depending on year born (FERS)
- MRA with 10 years of service with reduction (FERS).
 - There is an age reduction of 5 percent for each year under age 62.
 - If employee receives an immediate MRA+10 benefit, employee will **not** be eligible for the annuity supplement.

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

Foreign Service Pension System (FSPS) employees are eligible to retire if they are:

- at least 50 years of age and have at least 20 years of service; or
- at least 62 years of age and have at least 5 years of service; or
- of minimum retirement age (MRA) and have at least 10 years of service (with a reduced annuity).
 - If employee receives an immediate MRA+10 benefit, employee will **not** be eligible for the annuity supplement.

Foreign Service Retirement and Disability System (FSRDS) employees are eligible to retire if they are:

- at least 50 years of age and have at least 20 years of service; or
- at least 60 years of age and have at least 5 years of service.

6 Retirement Eligibility (Continued)

B Voluntary Early Retirement Eligibility

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

- at least age 50 with 20 years of service.
- 25 or more years of service at any age.

Note: If applying for early retirement, employees must meet these eligibility requirements for early retirement 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 voluntary early retirement, 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 position shown in the targeted position in Exhibit 1
- 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 Foreign Service employee
- are **not** a Presidential Management Fellows trainee GS-5 or GS-7
- have **not** received a decision notice of involuntary separation for misconduct or unacceptable performance
- separate by early-out retirement between **July 30, 2012, and August 3, 2012.**

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

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

6 Retirement Eligibility (Continued)

D Crediting Unused Sick Leave (Continued)

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.

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 voluntary early retirement.

6 Retirement Eligibility (Continued)

F Eligibility for FERS Annuity Supplement (Continued)

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

The Office of Personnel Management (OPM) has waived the 5-year requirement for continuing health insurance for employees separating under VERA.

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 Federal Employees' Group Life Insurance (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 voluntary early retirement is available at <http://www.opm.gov/employ/vera/vera01.asp>.

Additional information about regular retirement, benefits, and employment after voluntary early retirement 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/>.

7 Additional Retirement Information (Continued)

A Additional Information and Counseling (Continued)

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, you 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 the VSIP. Some deductions are:

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

B Retirement Planning Training

The following links are free AgLearn classes on retirement planning. To access the training, go to <http://www.aglearn.usda.gov/> and login using eAuthentication user ID and password. To find classes in AgLearn locate the **Search Catalogue** and type in “**Retirement.**” The screen will display all retirement courses offered:

- **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**
- **OPM Retirement Video.**

7 Additional Retirement Information (Continued)

C Contacts

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

- Alex Young by either of the following:
 - e-mail to **alex.young@wdc.usda.gov**
 - telephone at 202-401-0160
- e-mail to the HRD inbox at **2012-FAS-VERA-VSIP-APPLIC@wdc.usda.gov**.

Employees shall use the following to identify the appropriate point-of-contact to direct questions about their retirement eligibility, Service Computation Date (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.

For retirement information and/or an application for retirement, contact either of the following specialists:

- Sharee Wilkins (for FAS employees with last names ending in A – L) by either of the following:
 - e-mail to **sharee.wilkins@wdc.usda.gov**
 - telephone at 202-401-0584
- Michael Murphy (for FAS employees with last names ending in M – Z) by either of the following:
 - e-mail to **michael.murphy.1@wdc.usda.gov**
 - telephone at 202-401-0687.

Note: The TTY number is 202-205-9057.

VSIP Selection Priority for Federal Employees

This exhibit provides the list of positions eligible to apply for VSIP/VERA. The positions are listed according to 3 priority groups by organization, position title, series, and grade. Position incumbents in Priority 1 will be considered first. If the targeted number is not met from Priority 1 position incumbents, then positions in Priority 2 will be considered. If the target is not met after Priority 1 and 2, then positions in Priority 3 will be considered. The offer for this VSIP window will be a maximum of \$25,000 for positions not included in the first VSIP offering. Positions included in the first VSIP offering, will be offered a maximum of \$20,000 and are noted by an “X” in the last column of this exhibit.

Note: Offers will be made in order of the greatest length of service (as determined by employees’ SCD). If more than 1 individual occupies an identical targeted position in the same organizational unit and 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.

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
1	OA/OCOO	Supvy Prog Mgr	0340	15	2	X
1	OA/OCOO	Mgmt Anal	0343	15	1	X
1	OA/OCOO/ISD/EMB	Mgmt Anal	0343	14	1	
1	OA/OCOO/HCSOD	Mgmt Anal	0343	14	1	
1	OA/OCOO/HCSOD/KMB	Supvy Prog Mgr	0340	14	1	X
1	OA/OCOO/HCSOD/SPRDB	Supvy Prog Mgr	0340	14	1	X
1	OA/LAS	Supvy Prog Mgr	0340	15	1	
1	OASA	Supvy Prog Mgr	0340	15	1	X
1	OASA	Supvy Prog Mgr	0340	15	1	X
1	OASA/AD	Prog Mgr	0340	14	1	
1	OASA/BAED	Supvy Prog Mgr	0340	14	1	
1	OASA/BAED	Supvy Prog Mgr	0340	15	2	
1	OASA/IRSD	Supvy Prog Mgr	0340	15	1	
1	OASA/IRSD/WSCEPB	Supvy Prog Mgr	0340	14	1	
1	OASA/MAD	Supvy Prog Mgr	0340	14	1	
1	OASA/PD	Supvy Dir	0340	15	1	
1	OASA/PD	Supvy Prog Mgr	0340	14	1	
1	OASA/PPTRD	Dir	0340	15	1	
1	OASA/PPTRD	Supvy Dep Dir	0340	14	1	
1	OASA/PPTRD	Asst to Dep Admr	0301	14	1	
1	OASA/PPTRD	Spec Asst to the DA	0301	14	1	
1	OASA/PPTRD	Supvy Prog Mgr	0340	15	1	

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
1	OCBD/DRDAD	Supvy Prog Mgr	0340	14	2	
1	OCBD/DRDAD/AMSDB	Supvy Prog Mgr	0340	14	1	
1	OCBD/DRDAD/PCDAB	Supvy Prog Mgr	0340	14	1	
1	OCBD/DRDAD/RDNRB	Supvy Prog Mgr	0340	14	1	
1	OCBD/FAD	Supvy Prog Mgr	0340	14	2	
1	OCBD/FAD	Supvy Prog Mgr	0340	15	1	
1	OCBD/FAD/FDB	Supvy Prog Mgr	0340	14	1	
1	OCBD/FAD/SFHAB	Supvy Prog Mgr	0340	14	1	
1	OCBD/FAD/TLB	Supvy Prog Mgr	0340	14	1	
1	OCBD/PCPS	Supvy Prog Mgr	0340	15	1	
1	OCBD/TSCBD/RPCBB	Supvy Prog Mgr	0340	14	1	
1	OCBD/TSCBD/STCBB	Supvy Prog Mgr	0340	14	1	
1	OCBD/TSED	Supvy Prog Mgr	0340	14	2	
1	OCBD/TSED/CFPB	Supvy Prog Mgr	0340	14	1	
1	OCBD	Supvy Prog Mgr	0340	15	1	X
1	OCRA/AMED	Supvy Prog Mgr	0340	14	1	
1	OCRA/AD	Supvy Asst Managing Dir	0340	15	1	
1	OCRA/AD/NAB	Supvy Prog Mgr	0340	14	1	X
1	OCRA/ED	Supvy Prog Mgr	0340	15	1	X
1	OCRA/WHD	Supvy Prog Mgr	0340	15	1	
1	OFSO/CDMSS	Supvy Prog Mgr	0340	14	1	
1	OFSO/CPS	Supvy Prog Mgr	0340	14	1	
1	OFSO/IOD	Supvy Prog Mgr	0340	14	1	
1	OFSO/ISD	Supvy Prog Mgr	0340	14	1	
1	OFSO/PGRS	Dep Dir	0340	14	1	
1	OFSO/PGRS	Mgmt Anal	0343	14	2	
1	OFSO/PRD	Supvy Prog Mgr	0340	14	1	
1	OGA/GCAD	Supvy Prog Mgr	0340	14	1	
1	OGA/GCAD	Supvy Prog Mgr	0340	15	1	
1	OGA/GPAD	Supvy Prog Mgr	0340	14	2	
1	OGA/GPAD	Supvy Prog Mgr	0340	15	1	
1	OGA/IPAD	Supvy Prog Mgr	0340	15	1	
1	OTP	Supvy Prog Mgr	0340	15	1	

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
1	OTP/CPD/FCFPB	Supvy Prog Mgr	0340	14	1	
1	OTP/CPD/LSPB	Supvy Prog Mgr	0340	14	1	X
1	OTP/CPD/PHVPSB	Supvy Prog Mgr	0340	14	1	X
1	OTP/CREDIT PROG DIV	Dep Dir	0340	14	1	
1	OTP/CREDIT PROG DIV	Supvy Prog Mgr	0340	15	1	
1	OTP/CPD/PAB	Supvy Prog Mgr	0340	14	1	
1	OTP/CPD/ROB	Supvy Prog Mgr	0340	14	1	
1	OTP/IPERD	Mgmt Anal	0343	14	1	
1	OTP/IPERD/ESRB	Supvy Prog Mgr	0340	14	1	
1	OTP/IPERD/SDB	Supvy Prog Mgr	0340	14	1	
1	OTP/PMES	Supvy Prog Mgr	0340	14	1	
1	OTP/POD	Supvy Prog Mgr	0340	15	1	
1	OTP/POD/MAPFMDDB	Supvy Prog Mgr	0340	14	1	
1	OTP/TSS	Supvy Prog Mgr	0340	14	1	
1	OTP/TSS	Supvy Prog Mgr	0340	15	1	X
1	OTP	Supvy Prog Mgr	0340	14	1	
1	OFSO/ISD	Prog Mgr	0340	15	1	
1	OASA/MAD	Supvy Asst Managing Dir	0340	14	1	
1	OA	Asst to the Admr	0301	15	2	
1	OASA	Spec Asst to the Admr	0301	14	1	
1	OFSO/PGRS	Global Res Offer	0301	15	1	
2	OA/OCOO	Admin Asst OA	0303	07	1	
2	OA	Admv Suprt Asst	0303	08	1	
2	OA	Exec Asst	0303	09	1	
2	OA	Exec Asst OA	0303	10	1	
2	OA	Mgmt Anal	0343	13	1	
2	OA/CRS	Eq Opp Asst	0361	08	1	
2	OA/CRS	Eq Opp Speclst	0360	12	2	
2	OA/OCOO/CSEPD	Prog Asst	0303	09	1	
2	OA/OCOO/HCSOD/ITS	Visa Services Assistant OA	0303	07	1	
2	OA/OCOO/HCSOD/KMB	Mgmt Anal	0343	09	1	
2	OA/OCOO/SPRDB	Mgmt Anal	0343	14	1	X
2	OA/OCOO/ISD	Admv Asst	0303	07	1	

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
2	OA/OCOO/ISD/ADB	Compr Asst	0335	08	1	
2	OA/OCOO/ISD/IMB	Compr Asst OA	0335	06	1	X
2	OA/LAS	Legis Anal	0301	12	1	
2	OA/LAS	Legis Anal	0301	14	1	
2	OA/PAECS	Secy OA	0318	07	1	
2	OA/PAECS	Admv Asst OA	0303	07	1	
2	OA/PAECS	Corresp Cont Off	0303	11	1	
2	OA/PAECS	Plcy Anal	0301	12	1	
2	OA/PAECS	Plcy Anal	0301	13	3	X
2	OASA	Admv Asst	0303	09	1	
2	OASA	Mgmt Anal	0343	12	1	
2	OASA	Secy (Steny/OA) OA	0318	09	1	
2	OASA/AD	Admin Asst OA	0303	07	1	
2	OASA/IRSD	Admin Asst OA	0303	07	1	
2	OASA/IRSD/WSCEPB	Prog Speclst	0301	09	1	
2	OASA/MAD	Admv Asst	0303	07	1	
2	OASA/NTPMD	Admv Asst	0303	07	1	
2	OASA/PD	Admv Asst	0303	07	1	
2	OASA/PPTRD	Admv Asst	0303	07	1	
2	OASA/PPTRD	Mgmt Anal	0343	12	1	X
2	OASA/PPTRD	Mgmt Anal	0343	12	1	
2	OASA/PPTRD	Secy	0318	09	1	
2	OCBD/DRDAD/AMSDB	Project Mgmt Liaison	0301	13	1	
2	OCBD/FAD	Admv Asst	0303	08	1	
2	OCBD/FAD	Prog Anal	0343	13	1	
2	OCBD/FAD	Prog Anal	0343	14	1	
2	OCBD/FAD/FDB	Prog Anal	0343	11	1	
2	OCBD/FAD/FDB	Prog Anal	0343	13	2	
2	OCBD/FAD/SFHAB	Prog Anal	0343	12	1	
2	OCBD/FAD/SFHAB	Prog Anal	0343	12	1	
2	OCBD/FAD/SFHAB	Prog Anal	0343	13	2	
2	OCBD/FAD/TLB	Agrl Mktg Asst	0303	08	1	

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
2	OCBD/MES	Prog Anal (Evaluator)	0343	14	2	
2	OCBD/PCPS	Prog Anal	0343	13	2	X
2	OCBD/PCPS	Prog Anal	0343	14	2	
2	OCBD/TSED/CFPB	Intnatl Trng Specilst	0301	13	1	
2	OCBD	Mgmt Anal	0343	12	1	
2	OCBD	Mgmt Anal	0343	15	1	
2	OCBD	Secy	0318	09	1	
2	OCRA/AD	Prog Asst OA	0303	06	1	
2	OCRA/ED	Admv Asst	0303	06	1	
2	OCRA/WHd	Prog Asst	0303	08	1	
2	OCRA/WHd/SAB	Admv Asst OA	0303	08	1	
2	OFSO/IOD	Admv Asst	0303	04	1	
2	OFSO/IOD	Frgn Opers Prog Specilst	0301	12	3	
2	OFSO/IOD	Prog Anal	0343	13	1	
2	OFSO/IOD	Staff Assistant	0301	13	1	
2	OFSO/ISD	Mgmt Anal	0343	12	4	
2	OFSO/ISD	Mgmt Asst	0344	08	2	
2	OFSO/PGRS	Mgmt Anal	0343	11	1	
2	OFSO/PGRS	Mgmt Anal	0343	13	1	
2	OFSO/PRD	Frgn Visits & Trng Coord	0301	12	1	
2	OFSO/PRD	Prog Asst	0303	07	1	
2	OFSO/PRD	Mgmt Anal	0343	12	1	
2	OGA/GCAD	Admv Asst	0303	07	1	
2	OGA/GCAD	Mgmt Anal	0343	12	1	
2	OGA/IPAD	Prog Anal	0343	11	1	X
2	OTP	Admv Asst	0303	09	1	
2	OTP/COOP PROG DIV	Admin Asst OA	0303	07	1	
2	OTP/COOP PROG DIV	Admv Asst OA	0303	07	1	
2	OTP/COOP PROG DIV	Mgmt Anal	0343	12	1	
2	OTP/CREDIT PROG DIV	Mgmt Anal	0343	12	1	
2	OTP/CPD/PAB	Prog Asst OA	0303	06	1	
2	OTP/CPD/ROB	Prog Asst OA	0303	06	1	

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
2	OTP/IPERD	Admin Asst OA	0303	07	1	
2	OTP/IPERD/ESRB	Mgmt Anal	0343	13	1	
2	OTP/IPERD/ESRB	Prog Speclst	0301	11	1	
2	OTP/IPERD/SDB	Imp Cont Speclst	0301	12	1	
2	OTP/POD	Admin Asst OA	0303	07	1	
2	OTP/POD	Mgmt Anal	0343	12	1	
2	OTP/POD	Prog Speclst	0301	09	1	
2	OTP/POD/GPB	Prog Asst	0303	08	1	
2	OTP/POD/MAPFMDDB	Mgmt Anal	0343	13	1	X
2	OTP/POD/MAPFMDDB	Prog Anal	0343	13	1	
2	OTP/POD/MAPFMDDB	Prog Speclst	0301	11	1	
2	OTP/POD/TSS	Prog Asst OA	0303	07	1	
2	OASA/MAD	Mgmt Anal	0343	11	1	X
2	OFSO/PRD	Frgn Visitors Prog & Reprsntn Spec	0301	12	1	
3	OFSO/IOD	Area Dir - So Asia	0135	02	1	
3	OGA/IPAD	Supvy Crop Assessment Anal	1101	14	1	
3	OTP/COOP PROG DIV	Supvy Frgn Agrl Aff Offer	0135	01	1	
3	OA/OCOO	Agrl Econmst	0110	12	1	X
3	OA	Agrl Mktg Speclst Frgn	1146	11	1	X
3	OA	Frgn Agrl Aff Offer	0135	01	1	
3	OA/OCOO	Grants Mgmt Offer	1101	14	1	
3	OA	Intnatl Trade Speclst	1140	13	1	
3	OA/OCOO/BFMD	Supvy Budg Offer	0560	15	1	X
3	OA/OCOO/BFMD/BB	Budg Anal	0560	12	1	
3	OA/OCOO/BFMD/BB	Budg Anal	0560	13	2	
3	OA/OCOO/BFMD/BB	Budg Anal	0560	14	1	
3	OA/OCOO/BFMD/BB	Budg Techncn	0561	08	1	
3	OA/OCOO/BFMD/BB	Supvy Budg Anal	0560	14	1	
3	OA/OCOO/BFMD/FSDIS	Budg Anal	0560	13	1	

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
3	OA/OCOO/GCB	Fnancl Specst	0501	13	1	
3	OA/OCOO/GCB	Supvy Budg Anal	0560	14	1	
3	OA/OCOO/GPB	Fnancl Specst	0501	12	1	
3	OA/OCOO/BRMD/BB	Budg Anal	0560	13	1	
3	OA/CRS	Eq Emplmt Mgr	0260	14	1	
3	OA/CRS	Eq Emplmt Specst	0260	13	2	
3	OA/OCOO/CSEPD	Complnc Revw Specst	1801	13	5	
3	OA/OCOO/CSEPD	Complnc Revw Specst	1801	14	2	
3	OA/OCOO/CSEPD	Fnancl Mgmt Anal	0501	14	2	
3	OA/OCOO/CSEPD	Secur Offcr	0080	14	1	
3	OA/OCOO/CSEPD	Secur Specst	0080	09	1	
3	OA/OCOO/CSEPD	Secur Specst	0080	14	1	
3	OA/OCOO/CSEPD	Supvy Complnc Revw Offcr	1801	15	1	
3	OA/OCOO/CSEPD	Supvy Complnc Revw Specst	1801	14	1	
3	OA/OCOO/HCSOD/ITS	Traff Mgmt Specst	2130	12	3	
3	OA/OCOO/HCSOD/ITS	Traff Mgr	2130	13	1	
3	OA/OCOO/HCSOD/KMB	ITSspec	2210	12	1	
3	OA/OCOO/HCSOD/SPRDB	ITSspec (Inet)	2210	11	1	
3	OA/OCOO/ISD	Supvy ITSspec	2210	15	1	X
3	OA/OCOO/ISD/ADB	ITSspec	2210	14	2	
3	OA/OCOO/ISD/ADB	ITSspec (Appsw)	2210	12	2	X
3	OA/OCOO/ISD/ADB	ITSspec (Appsw)	2210	13	4	
3	OA/OCOO/ISD/ADB	ITSspec (Appsw)	2210	14	1	
3	OA/OCOO/ISD/EMB	ITSspec (Appsw)	2210	13	2	X
3	OA/OCOO/ISD/EMB	ITSspec (Network)	2210	13	1	
3	OA/OCOO/ISD/EMB	ITSspec (Plcypln)	2210	12	1	

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
3	OA/OCOO/ISD/ISRMB	ITSpec (Os)	2210	13	1	X
3	OA/OCOO/ISD/ISRMB	ITSpec Supvr	2210	14	1	X
3	OA/OCOO/ISD/IMB	ITSpec	2210	12	1	X
3	OA/OCOO/ISD/IMB	ITSpec (Network)	2210	13	1	X
3	OA/OCOO/ISD/SOB	ITSpec (Appsw)	2210	12	1	X
3	OA/OCOO/ISD/SOB	ITSpec (Appsw)	2210	13	1	X
3	OA/OCOO/ISD/SOB	ITSpec (Custspt)	2210	12	1	X
3	OCOO/ISD/SOB	ITSpec (Network)	2210	12	1	X
3	OA/PAECS	Public Aff Specst	1035	12	1	
3	OA/PAECS	Supvy Public Aff Specst	1035	14	1	
3	OA/PAECS	Public Aff Specst	1035	11	1	
3	OA/PAECS	Public Aff Specst	1035	12	1	
3	OA/PAECS	Public Aff Specst	1035	13	1	
3	OA/PAECS	Supvy Public Aff Specst	1035	15	1	
3	OASA	Frgn Agrl Aff Offcr	0135	01	1	
3	OASA	Frgn Agrl Aff Offcr	0135	03	1	
3	OASA	Intnatl Trade Specst	1140	14	1	
3	OASA	Intnatl Trade Specst	1140	15	2	
3	OASA	Supvy Frgn Agrl Aff Offcr	0135	01	1	
3	OASA/AD	Intnatl Trade Specst	1140	13	3	
3	OASA/AD	Intnatl Trade Specst	1140	14	2	
3	OASA/AD	Supvy Frgn Agrl Aff Offcr	0135	02	1	
3	OASA/AD	Intnatl Trade Specst	1140	11	1	
3	OASA/AD	Intnatl Trade Specst	1140	12	2	
3	OASA/BAED	Frgn Agrl Aff Offcr	0135	02	1	

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
3	OASA/BAED	Intnatl Econmst	0110	11	1	
3	OASA/BAED	Intnatl Econmst	0110	12	1	
3	OASA/BAED	Intnatl Econmst	0110	13	2	
3	OASA/BAED	Intnatl Trade Specbst	1140	11	1	
3	OASA/BAED	Intnatl Trade Specbst	1140	13	1	
3	OASA/BAED	Intnatl Trade Specbst	1140	14	1	
3	OASA/BAED	Intnatl Econmst	0110	12	1	
3	OASA/IRSD	Intnatl Trade Specbst	1140	14	1	
3	OASA/IRSD/ISB	Agricultural Scientific Analyst	0401	11	1	
3	OASA/IRSD/ISB	Intnatl Trade Specbst	1140	13	1	
3	OASA/IRSD/WSCEPB	Agricultural Scientific Analyst	0401	11	2	
3	OASA/IRSD/WSCEPB	Intnatl Trade Specbst	1140	13	3	
3	OASA/MAD	Frgn Agrl Aff Offcr	0135	01	1	
3	OASA/MAD	Intnatl Econmst	0110	11	1	
3	OASA/MAD	Intnatl Econmst	0110	12	1	
3	OASA/MAD	Intnatl Econmst	0110	13	1	X
3	OASA/MAD	Intnatl Rel Advsr	0131	13	1	
3	OASA/MAD	Intnatl Rel Advsr	0131	14	2	X
3	OASA/MAD	Intnatl Trade Specbst	1140	14	1	X
3	OASA/NTPMD	Agrl Bio Tech Advsr	0401	13	1	
3	OASA/NTPMD	Intnatl Trade Specbst	1140	12	1	
3	OASA/NTPMD	Intnatl Trade Specbst	1140	14	2	X
3	OASA/NTPMD	Lead Intnatl Trade Specbst	1140	14	1	
3	OASA/NTPMD	Supvy Frgn Agrl Aff Offcr	0135	01	1	

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
3	OASA/NTPMD/NTPMB	Supvy Frgn Agrl Aff Offer	0135	02	1	
3	OASA/NTPMD	Agricultural Scientific Analyst	0401	13	1	
3	OASA/NTPMD	Frng Agrl Aff Offer	0135	03	1	
3	OASA/NTPMD	Frng Agrl Aff Offer	0135	04	1	
3	OASA/NTPMD	Intnatl Trade Specst	1140	14	1	
3	OASA/PD	Intnatl Econmst	0110	12	1	
3	OASA/PD	Intnatl Trade Specst	1140	12	1	
3	OASA/PD	Intnatl Trade Specst	1140	13	3	
3	OASA/PPTRD	Agrl Econmst	0110	14	1	
3	OASA/PPTRD	Intnatl Trade Specst	1140	12	1	
3	OASA/PPTRD	Intnatl Trade Specst	1140	13	2	
3	OASA/PPTRD	Intnatl Trade Specst	1140	14	1	
3	OASA/PPTRD	Intnatl Trade Specst	1140	11	2	
3	OASA/PPTRD	Intnatl Trade Specst	1140	12	1	
3	OCBD/FAD/FDB	Agrl Econmst	0110	12	1	
3	OCBD/FAD/SFHAB	Agrl Mktg Specst Gen	1146	13	1	
3	OCBD/FAD/SFHAB	Intnatl Econmst	0110	12	1	
3	OCBD/FAD/TLB	Traff Mgmt Specst	2130	11	1	X
3	OCBD/MES	Agrl Mktg Specst Gen	1146	12	1	
3	OCBD/MES	Agrl Mktg Specst Gen	1146	13	2	
3	OCBD/MES	Agrl Mktg Specst Gen	1146	14	1	
3	OCBD/PDPS	Frng Agrl Aff Offer	0135	03	1	

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
3	OCBD/TSCBD	Supvy Frgn Agrl Aff Offer	0135	02	1	
3	OCBD/TSCBD/RPCBB	Intnatl Trade Specst	1140	12	1	
3	OCBD/TSCBD/STCBB	Intnatl Trade Specst	1140	12	1	
3	OCBD/TSED	Intnatl Trade Specst	1140	12	1	
3	OCBD/TSED	Supvy Frgn Agrl Aff Offer	0135	01	1	
3	OCBD/TSED/SEB	International Affairs Specialist	0131	13	1	X
3	OCBD/TSED/SEB	Intnatl Aff Specst	0131	13	2	X
3	OCBD	Frng Agrl Aff Offer	0135	03	1	
3	OCBD	Intnatl Trade Specst	1140	13	1	
3	OCBD	Supvy Frng Agrl Aff Offer	0135	01	1	
3	OCRA/AMED	Frng Agrl Aff Offer	0135	01	1	
3	OCRA/AMED	Frng Agrl Aff Offer	0135	02	1	
3	OCRA/AMED	Intnatl Econmst	0110	12	1	
3	OCRA/AMED	Intnatl Trade Specst	1140	9	1	
3	OCRA/AMED	Intnatl Trade Specst	1140	09	1	
3	OCRA/AMED	Intnatl Trade Specst	1140	11	1	
3	OCRA/AMED	Intnatl Trade Specst	1140	12	1	
3	OCRA/AMED	Intnatl Trade Specst	1140	14	1	X
3	OCRA/AD	Intnatl Econmst	0110	14	1	
3	OCRA/AD	Intnatl Trade Specst	1140	13	1	

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
3	OCRA/AD/NAB	Intnatl Econmst	0110	12	1	
3	OCRA/AD/NAB	Intnatl Trade Specst	1140	09	1	
3	OCRA/AD/NAB	Intnatl Trade Specst	1140	12	1	
3	OCRA/AD/NAB	Intnatl Trade Specst	1140	13	1	
3	OCRA/AD/SAB	Agrl Econmst	0110	13	1	
3	OCRA/AD/SAB	Intnatl Trade Specst	1140	12	1	
3	OCRA/ED	Intnatl Econmst	0110	12	1	
3	OCRA/ED	Intnatl Trade Specst	1140	11	1	
3	OCRA/ED	Intnatl Trade Specst	1140	13	1	
3	OCRA/FMES	Frgn Agrl Aff Offer	0135	01	1	
3	OCRA/FMES	Intnatl Trade Specst	1140	12	1	
3	OCRA/WHD	Frgn Agrl Aff Offer	0135	02	1	
3	OCRA/WHD	Intnatl Trade Specst	1140	14	1	
3	OCRA/WHD/CNAB	Agrl Econmst	0110	11	1	
3	OCRA/WHD/CNAB	Intnatl Econmst	0110	13	1	
3	OCRA/WHD/CNAB	Intnatl Trade Specst	1140	11	1	
3	OCRA/WHD/CNAB	Intnatl Trade Specst	1140	12	1	
3	OCRA/WHD/SAB	Intnatl Econmst	0110	12	1	
3	OCRA/WHD/SAB	Intnatl Econmst	0110	13	1	
3	OCRA/WHD/SAB	Intnatl Trade Specst	1140	12	1	
3	OCRA/WHD/SAB	Intnatl Trade Specst	1140	13	1	
3	OCRA/WHD/SAB	Frgn Agrl Aff Offer	0135	01	1	
3	OCRA/WHD/SAB	Frgn Agrl Aff Offer	0135	02	1	
3	OCRA/WHD/SAB	Frgn Agrl Aff Offer	0135	03	1	

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
3	OCRA/WHD/SAB	Supvy Frgn Agrl Aff Offer	0135	01	1	
3	OFSO/IOD	Agrl Mktg Speclst Gen	1146	13	1	
3	OFSO/IOD	Frng Agrl Aff Offer	0135	01	1	
3	OFSO/IOD	Frng Agrl Aff Offer	0135	02	2	
3	OFSO/IOD	Frng Agrl Aff Offer	0135	03	5	
3	OFSO/IOD	Frng Agrl Aff Offer	0135	04	1	
3	OFSO/IOD	Intnatl Econmst	0110	13	1	
3	OFSO/IOD	Intnatl Trade Speclst	1140	12	1	
3	OFSO/IOD	Intnatl Trade Speclst	1140	13	1	
3	OFSO/IOD	Intnatl Trade Speclst	1140	15	1	
3	OFSO/IOD	Supvy Frgn Agrl Aff Offer	0135	01	1	
3	OFSO/IOD	Supvy Frgn Agrl Aff Offer	0135	02	1	
3	OFSO/IOD	Intnatl Trade Speclst	1140	12	1	
3	OFSO/ISD	Contr Speclst	1102	13	1	
3	OFSO/ISD	Fnancl Speclst	0501	13	1	
3	OFSO/PGRS	Fnancl Anal	1160	12	1	
3	OGA	Remote Sensing Speclst	1301	15	1	
3	OGA	Supvy Frgn Agrl Aff Offer	0135	01	1	
3	OGA/GCAD	Agrl Econmst	0110	11	2	
3	OGA/GCAD	Agrl Econmst	0110	12	2	
3	OGA/GCAD	Agrl Econmst	0110	13	4	
3	OGA/GCAD	Agrl Econmst	0110	14	7	X

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
3	OGA/GCAD	Intnatl Trade Specst	1140	12	1	
3	OGA/GCAD	Agrl Econmst	0110	9	1	
3	OGA/GCAD	Intnatl Econmst	0110	12	1	
3	OGA/GPAD	Agrl Econmst	0110	12	1	
3	OGA/GPAD	Agrl Econmst	0110	13	1	
3	OGA/GPAD	Agrl Econmst	0110	14	3	
3	OGA/GPAD	Frng Agrl Aff Offcr	0135	02	1	
3	OGA/GPAD	Intnatl Aff Specst	0131	14	1	
3	OGA/GPAD	Intnatl Econmst	0110	12	1	
3	OGA/GPAD	Intnatl Econmst	0110	14	1	
3	OGA/GPAD	Intnatl Econmst	0110	11	1	
3	OGA/IPAD	Agrl Econmst	0110	13	1	
3	OGA/IPAD	Agrl Econmst	0110	14	1	
3	OGA/IPAD	Crop Assessment Anal	1101	13	5	
3	OGA/IPAD	Crop Assessment Analyst	1101	13	1	
3	OGA/IPAD	Crop Assessment Analyst	1101	14	2	X
3	OGA/IPAD	Crop Assessment Specst	1101	13	1	
3	OTP	Frng Agrl Aff Offcr	0135	01	1	
3	OTP/COOP PROG DIV	Agrl Mktg Specst Frng	1146	13	1	
3	OTP/COOP PROG DIV	Frng Agrl Aff Offcr	0135	02	1	
3	OTP/CPD/FCFPB	Agrl Marketing Specialist	1146	13	1	
3	OTP/CPD/FCFPB	Agrl Mktg Specst Gen	1146	12	2	
3	OTP/CPD/FCFPB	Agrl Mktg Specst Gen	1146	13	1	
3	OTP/CPD/HCB	Agrl Mktg Specialist	1146	13	1	
3	OTP/CPD/HCB	Agrl Mktg Specst Frng	1146	13	3	
3	OTP/CPD/HCB	Frng Agrl Aff Offcr	0135	02	1	

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
3	OTP/CPD/HCB	Intnatl Trade Specst	1140	12	2	
3	OTP/CPD/LSPB	Agrl Mktg Specst Frqn	1146	13	2	X
3	OTP/CPD/LSPB	Agrl Mktg Specst Gen	1146	12	1	
3	OTP/CPD/PHVPSB	Agrl Mktg Specst Frqn	1146	13	3	
3	OTP/CPD/PHVPSB	Agrl Mktg Specst Gen	1146	13	1	
3	OTP/CREDIT PROG DIV	Agrl Mktg Specst Gen	1146	11	1	
3	OTP/CREDIT PROG DIV	Agrl Mktg Specst Gen	1146	13	1	
3	OTP/CREDIT PROG DIV	Fnancl Anal	1160	14	1	
3	OTP/CPD/PAB	Agrl Mktg Specst Gen	1146	12	2	
3	OTP/CPD/PAB	Agrl Mktg Specst Gen	1146	13	2	X
3	OTP/CPD/PAB	Intnatl Econmst	0110	13	1	
3	OTP/CPD/ROB	Agrl Mktg Specst Gen	1146	12	2	
3	OTP/CPD/ROB	Agrl Mktg Specst Gen	1146	13	1	X
3	OTP/CPD/ROB	Fnancl Asst	0503	07	1	
3	OTP/CPD/RAMB	Fnancl Anal	1160	13	5	
3	OTP/CPD/RAMB	Fnancl Anal Corrl	1160	12	1	
3	OTP/CPD/RAMB	Intnatl Econmst	0110	13	2	
3	OTP/CPD/RAMB	Supvy Fnancl Anal	1160	14	1	
3	OTP/IPERD/ESRB	Agrl Mktg Specialist	1146	13	1	
3	OTP/IPERD/ESRB	Agrl Mktg Specst Gen	1146	13	1	

VSIP Selection Priority for Federal Employees (Continued)

Priority	Organization/Program Area/Division/Branch	Title	Series	Grade	Total Positions Occupied	Limited to \$20K VSIP Payment
3	OTP/IPERD/SDB	Agrl Econmst	0110	13	1	X
3	OTP/IPERD/SDB	Agrl Mktg Speclst Gen	1146	13	1	
3	OTP/IPERD/SDB	Intnatl Trade Speclst	1140	12	1	
3	OTP/IPERD/SDB	Intnatl Trade Speclst	1140	13	1	
3	OTP/POD/GPB	Agrl Mktg Speclst	1146	13	1	
3	OTP/POD/GPB	Agrl Mktg Speclst Frng	1146	12	1	
3	OTP/POD/MAPFMDDB	Agrl Mktg Speclst Frng	1146	12	1	
3	OTP/TSS	Agrl Mktg Speclst Frng	1146	12	1	
3	OTP/TSS	Agrl Mktg Speclst Frng	1146	13	2	
3	OTP/TSS	Frng Agrl Aff Offcr	0135	03	1	
3	OCBD/DRDAD	Supvy Frng Agrl Aff Offcr	0135	01	1	
3	OCBD/DRDAD/AMSDB	Development Resources Specialist	0101	13	1	X
3	OCBD	Grants Mgt Offcr	1101	14	1	

FAQ's About VSIP

A General Information

- 1 What is a VSIP?** VSIP is commonly called a buyout. The buyout program is not a retirement program. This authority allows FAS 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 do not 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 FAS 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 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 the next 5 years (without paying back the full gross amount of the incentive payment).
 - The full amount of severance pay, if eligible (for example, you are not eligible for severance pay if you are eligible to retire).
 - Unemployment benefits (depending on your State's rules).
 - If you come back to Federal employment, you would come back as a reemployed annuitant (under CSRS, not FERS) that would require an offset to your pay by the annuity you will continue to receive.

FAQ's About VSIP (Continued)

B 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 FAS 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 have received notice of a mandatory retirement date during the 12-month period preceding the first day of the Application Window (Foreign Service Only).
 - They are serving under an appointment with a time limitation.
 - They have not been employed by the Federal government for 3 continuous years.
 - They are in receipt of a decision notice of involuntary separation for misconduct or unacceptable performance.
 - They have received a buyout before.
 - 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.
 - They are in a position that is not covered by the VSIP or excluded by FAS' 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.

FAQ's About VSIP (Continued)

B Eligibilities (Continued)

- 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), before 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.
- 10 **If I’m eligible for a buyout, how much would my incentive be? Does everyone get \$25,000/ \$20,000 (as referenced in paragraph 4 and Exhibit 1)?** 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/\$20,000, as referenced in paragraph 4 and Exhibit 1, 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 (subparagraph J) to help you **estimate** your buyout.

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

- an employee making over \$52,000 a year, has at least 15 years of civilian service, and is at least 43 years old
- an employee making at least \$40,000 a year, has at least 20 years of civilian service, and is at least 41 years old
- an employee making over \$82,000 a year and has at least 13 years of civilian service at any age.

FAQ's About VSIP (Continued)**B Eligibilities (Continued)**

- 11 What if I am offered a buyout but do not choose to leave?** Incentives are for voluntary separations, and *coercion is prohibited*; however, FAS 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. FAS 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.

C 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 percent 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 1 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. FAS will send you the incentive payment as soon as possible after the date of your separation but cannot guarantee a specific date. First, FAS must resolve any leave errors, salary offsets, and employee debts owed 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).

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

FAQ's About VSIP (Continued)

E 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 1 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.

F 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.
- 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/ \$20,000 maximum buyout payment (as referenced in paragraph 4 and Exhibit 1)**, 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/ \$20,000 maximum buyout payment (as referenced in paragraph 4 and Exhibit 1)**, you will be giving up the difference if you take the buyout.

FAQ's About VSIP (Continued)

G 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 calendar days following your return to duty with FAS to either accept or reject an offer of buyout and/or early out.

H 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 2 different situations.

- For employees who resign (those who are not eligible for immediate annuity retirement), temporary coverage continues for up to 31 calendar 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 percent 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 before 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 because of RIF, 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.

Frequently Asked Questions About VSIP (Continued)**I Reemployment After VSIP****23 If I receive a VSIP, can I take a job on a Contract with a Federal agency?**

Title 5 U.S.C. 3524(b) requires repayment of the VSIP if a former employee accepts any employment for compensation with the Government of the United States within 5 years of the date of the separation on which the payment is based. The individual must repay the entire amount of the VSIP to the agency that paid the VSIP before the individual's first day of reemployment. Re-employment includes services provided by the former employee under personal service (or other direct contract) with the U.S. Government (other than an entity in the Legislative branch). Exceptions to the repayment provision are listed in 5 U.S.C. 3524(c).

Employees are advised that the Office of the General Counsel (OGC) cannot provide individual advice to those who contemplate taking the VSIP as to whether a particular contract or proposed contract with a Federal agency requires repayment of the VSIP upon re-employment. There are many variations of contractual relationships and therefore OGC cannot advise on all situations.

There are, however, some general rules of thumb that employees should take into consideration when contemplating employment under a contract that might be paid for by a Federal agency.

First, grants and cooperative agreements with the Federal Government generally do not constitute personal services or other direct contracts.

Second, the formal analysis of what constitutes a personal service contract is complex. In some contexts what might look like a personal services contract would not be considered to be a personal services contract for purposes of the VSIP repayment requirement because the actual contract is between the government and a third party contractor (e.g. consulting firm) and not the employee. The bottom line is that employees should look at whether the Federal agency, or a private company, is writing their paycheck. If the Federal agency is writing your check, the VSIP repayment requirement will apply. If Acme Consulting Company is writing your check, the VSIP repayment requirement generally will not apply except as described below.

Third, if the employee accepts the VSIP, establishes his/her own business and subsequently contracts with the Federal Government within 5 years of separation this *may* constitute a personal services or other direct contract. Employees should be cautious in establishing businesses that could be perceived as established solely for the purpose of evading the VSIP repayment requirement. For example, if you establish John Doe, Inc., you are the only employee, and you provide consulting services back to your former agency in the same subject area in which you were employed previously, that would be problematic even though the check would be paid to John Doe, Inc., and not John Doe directly. On the other hand, if you were an information technology specialist for your agency, you go into the catering business with others as Acme Catering, Inc., and your business happens to receive a contract from your prior agency, that likely would not be problematic. You have completely changed your occupation, and you are not trying to evade the VSIP repayment requirement to go back and essentially resume your prior job.

FAQ's About VSIP (Continued)

J Buyout Computation Worksheets

This exhibit provides an example buyout calculation and a blank worksheet to use in **estimating** the amount of your buyout. The actual calculation formula is somewhat more complicated and technical. The examples are intended to allow employees to figure the **approximate** amount of the buyout they may receive. FAS is **not** responsible for the accuracy of the results that this worksheet may give you.

Example of \$25,000 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. B. If your length of service is more than 10 years:</p>		
	1) enter your length of service:	<u>18</u>
	2) subtract 10 from your length of service:	<u>-10</u>
	result:	<u>8</u>
	3) multiply the result, in this case, 8 by 2:	<u>16</u>
	4) add 10 to the amount listed in 3):	<u>+10</u>
	total:	<u>26</u>
	5) enter this total on line 3a. This is the factor for your adjusted years of service.	
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 in subparagraph K of this exhibit. 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>
Line 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 Estimated Buyout Amount:	<u>\$25,000</u>

FAQ's About VSIP (Continued)

J Buyout Computation Worksheets (Continued)

Example of \$20,000 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>
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:	<u>18</u>
	2) subtract 10 from your length of service:	<u>-10</u>
	result:	<u>8</u>
	3) multiply the result, in this case, 8, by 2:	<u>16</u>
	4) add 10 to the amount listed in 3):	<u>+10</u>
	total:	<u>26</u>
	5) enter this total on line 3a. This is the factor for your adjusted years of service.	
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 in subparagraph K of this exhibit. 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>
Line 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 \$20,000 (the maximum amount set by the Agency head), enter \$20,000 ; or if line 6a does not exceed \$20,000 , but is more than line 1, enter amount on line 1.	
	Your Estimated Buyout Amount:	<u>\$20,000</u>

FAQ's About VSIP (Continued)

J Buyout Computation Worksheets (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):	_____
<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>		
	1) enter your length of service:	_____
	2) subtract 10 from your length of service:	_____ -10
	result:	_____
	3) multiply the result by 2:	_____
	4) add 10 to the amount listed in 3):	_____ +10
	total:	_____
	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 in subparagraph K of this exhibit. Enter the "factor" number shown.). Age = _____ years. Factor:	= _____
Line 6.	Estimated Severance Pay Amount: Multiply line 4 by line 5 factor.	\$ _____
Line 6a.	Enter the lessor of line 6 or line 1. The estimated amount of severance pay will be:	\$ _____
Line 7.	Estimated Buyout Amount	
If VSIP Payment is \$25,000:		
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.		
If VSIP Payment is \$20,000:		
if line 6a exceeds \$20,000 (the maximum amount set by the Agency head), enter \$25,000, or if line 6a does not exceed \$20,000, but is more than line 1, enter amount on line 1.		
Your Estimated Buyout Amount:		\$ _____

FAQ's About VSIP (Continued)

K Age Table and Factors

Age Table and Factors								
Years	Months	Factor	Years	Months	Factor	Years	Months	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's)

Many employees, if not most, have questions regarding the impact a buyout has on their taxes. OPM has worked in cooperation with the Internal Revenue Service (IRS) 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 1-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 1-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 2 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 before 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's) (Continued)

- 3 How much will my buyout be after taxes?** Tax deductions from buyout payments – VSIP's 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 percent 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
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State Income Tax (when applicable)	Agencies make deductions based on a specified rate for supplemental payments or the applicable standard rate
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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 percent
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- FERS employees and CSRS Offset employees:

OASDI	(Old Age Survivor Disability Insurance) 4.2 percent subject to annual tax limitations
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Medicare	1.45 percent.
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Tax Questions on Buyouts (VSIP's) (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 FAS.

Examples:

- **If buyout amount is \$25,000:**

- **CSRS employees:**

Buyout Amount: **\$25,000.00**

Payroll Deductions:

Federal Tax (25%):	\$6,250.00
State Tax (4%), when applicable:	1,000.00
Local Tax (1%), when applicable:	250.00
Medicare (1.45%):	<u>362.50</u>
Total Deductions:	\$7,862.50

Estimated 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%), when applicable:	1,000.00
Local Tax (1%), when applicable:	250.00
Medicare (1.45%):	362.50
OASDI (4.2%):	<u>1,050.00</u>
Total Deductions:	\$8,912.50

Estimated Payment After Deductions: **\$16,087.50**

Tax Questions on Buyouts (VSIP's) (Continued)**Other Deductions****Examples: (Continued)**

- **If buyout amount is \$20,000:**

- **CSRS employees:**

Buyout Amount: **\$20,000.00**

Payroll Deductions:

Federal Tax (25%): \$5,000.00

State Tax (4%), when applicable: 800.00

Local Tax (1%), when applicable: 200.00

Medicare (1.45%): 290.00

Total Deductions: \$6,290.00

Estimated Payment After Deductions: **\$13,710.00**

- **FERS and CSRS Offset employees:**

Buyout Amount: **\$20,000.00**

Payroll Deductions:

Federal Tax (25%): \$5,000.00

State Tax (4%), when applicable: 800.00

Local Tax (1%), when applicable: 200.00

Medicare (1.45%): 290.00

OASDI (4.2%): 840.00

Total Deductions: \$7,130.00

Estimated Payment After Deductions: **\$12,870.00**

FAQ's About VERA

- 1 What is VERA?** **VERA** is commonly referred to as early out retirement, and that is 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 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 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 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 OPM
- you must not be serving under a time limited appointment
- you must have been on FAS's rolls at least 30 calendar days before the date of application to OPM for VERA approval
- you must not have been notified that you will be involuntarily separated for misconduct or unacceptable performance
- your retirement date must be on or before the VERA expiration date.

FAQ's About 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 a definition that is used in the RIF's 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 (for example, 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 who 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.

- The program must be designed to meet FAS's need for the development of skilled personnel.
 - The training program must have been formally designated and announced to employees and supervisors.
 - The program must offer planned growth in duties and responsibilities providing advancement in recognized career progression.
 - 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 a VSIP is being offered by FAS.

FAQ's About VERA (Continued)

- 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 CTAP and 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.
 - 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 calendar 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 USDA 30 calendar days before the request for the VERA, with no breaks. LWOP, 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 VSIP or VERA but do not choose to leave?** Buyouts and early retirement are for voluntary separations **and** coercion is prohibited.

FAQ's About VERA (Continued)

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 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/html/faqs/faq11.asp>. 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.

12 What is the difference between VERA and 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 HR Office **before** you accept a VSIP or VERA 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 2 grade intervals below your current grade, or receive a letter of separation from FAS 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, for example, as a VERA retiree, you would be a reemployed annuitant, and 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 a 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 FEHB program for a full 5-year period. If 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 FAS's approved VERA and retire under the VERA.

14 I haven't been enrolled in the 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.

FAQ's About VERA (Continued)

- 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 provisions are subject to a reduction of 5 percent 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.
 - 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. He or she 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 are 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 HR 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 HR 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 VSIP/VERA 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 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.

Using the VSIP/VERA Automated System (VVAS) to Submit a VSIP Application Online

Follow these instructions to access VVAS for the first time.

Step	Action
1	Go to https://wdcprod80.sc.egov.usda.gov/vvas to access VVAS.
2	On the eAuthentication Screen, CLICK "I agree" .
3	Enter eAuthentication user ID and password and CLICK "Login" .
4	Enter users Social Security number (twice) and CLICK "Submit" . Note: This will only be required the first time users access VVAS.
5	CLICK "Statement of Understanding" link to review the statement.
6	To close the window, CLICK "X" in the upper right corner.
7	CLICK "I agree" to continue.
8	The VVAS Offer Screen will be displayed.
9	CLICK "I want to apply for this offer" link.
10	VVAS will display the VSIP application form.
11	Enter all required information marked with a red asterisk (*) and any optional information on the screen.
12	CLICK "Submit" .
13	VVAS will display a confirmation message.
14	CLICK "Confirm" to continue the submission.
15	VVAS will display a receipt for the submitted application.
16	An e-mail notification will be sent to the e-mail addresses (office and alternate) specified on the application form.
17	CLICK "View Application Detail" on the Receipt Screen and then "Print Details" on the Detail Screen to print the application that was submitted.
18	CLICK "Home Page" link to return to the VVAS Offer Screen.
19	CLICK "Logout of eAuth" or "Exit VVAS" menu option to exit VVAS.

Follow these instructions to **change the separation date on the VSIP application**.

Step	Action
1	Go to https://wdcprod80.sc.egov.usda.gov/vvas to access VVAS.
2	CLICK "I agree" on the eAuthentication Screen.
3	Enter eAuthentication user ID and password and CLICK "Login" .
4	The system will display the VVAS Offer Screen.
5	CLICK "Change your Separation Date on or before 8/3/2012" link.
6	VVAS will display the Method of Separation Screen.
7	Select a new separation date.
8	CLICK "Submit" .
9	VVAS will display the change confirmation message.
10	CLICK "Confirm" .
11	VVAS will display a change receipt. An e-mail notification will be sent to the e-mail addresses (office and alternate) specified on the application form.
12	CLICK "Home Page" link to return to the VVAS Offer Screen.
13	CLICK "Logout of eAuth" or "Exit VVAS" menu option to exit VVAS.

**Using the VSIP/VERA Automated System (VVAS) to Submit a VSIP Application Online
(Continued)**

Follow these instructions to **withdraw the VSIP Application**.

Step	Action
1	Go to https://wdcprod80.sc.egov.usda.gov/vvas to access VVAS.
2	CLICK “I agree” on the eAuthentication Screen.
3	Enter eAuthentication user ID and password and CLICK “Login” .
4	The system will display the VVAS Offer Screen.
5	CLICK “Withdraw your submitted Application on or before 8/3/2012” link.
6	VVAS will display the submitted application receipt.
7	CLICK “Withdraw application” .
8	VVAS will display a withdraw confirmation message.
9	CLICK “Confirm” .
10	VVAS will display a withdraw receipt. An e-mail notification will be sent to the e-mail addresses (office and alternate) specified on the application form.
11	CLICK “Home Page” link to return to the VVAS Offer Screen.
12	CLICK “Logout of eAuth” or “Exit VVAS” menu option to exit the system.