

Chapter 30: Retirements (Nature of Action 300, 301, 302, 303, 304 307 and 308)

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New text changes and/or additions are distinguished in **>dark red font surrounded by angled brackets<**. Deletion/removal of text is distinguished with ***** in green font**.

Subchapter 1. General Instructions

1. Coverage

- a. This chapter covers retirements. These are separations that remove an employee from your agency under circumstances that entitle the employee to an immediate annuity. An immediate annuity is one that begins to accrue no later than 1 month after the employee is separated or on the day after pay ceases and the employee meets the service and age (or disability) requirements. **>Included are separations where the employee has applied for a retirement annuity and is eligible to receive workers' compensation (OWCP) and plans to elect to receive OWCP in lieu of a retirement annuity.<** The following types of immediate retirement are included:
- i. voluntary or employee-initiated retirements, (including retirement when a phased retiree enters full retirement status);
 - ii. mandatory ***** >separations<** for age under [5 U.S.C. 8335](#) and [8425](#);
 - iii. disability retirements *******; and
 - iv. retirements under a ***** >Voluntary Early Retirement Authority (VERA)<** that allows agencies undergoing a major reduction in force, transfer of function, or reorganization to offer early retirement to their employees.

More information on these retirements is found in [The CSRS and FERS Handbook for Personnel and Payroll Offices](#).

- b. This chapter *does not* cover involuntary separation *unless* the employee is eligible for retirement under one of the four situations listed in paragraph *a* of this section. See Chapter 31 for instructions on processing involuntary separations under which the employee may be eligible for discontinued service retirement.

- c. This chapter *does not* cover employees eligible for MRA+10 retirement who choose to postpone the annuity commencing date beyond 31 days after separation. See Chapter 31 for processing instructions.
- d. This chapter *does not* cover entry into phased employment/phased retirement. See Chapter 27 for processing instructions.

2. Instructions

- a. Compare data on the ***>[SF-52](#)<, Request for Personnel Action, submitted by employee or requesting office with the last action in the employee's Official Personnel Folder to be sure >all items of the form are correct<***.
- b. If the employee is to be reemployed without a break in service after retirement with immediate civil service annuity, document the retirement and the new appointment on separate ***>[SF-50s](#)<. *Do not process a conversion action.* Follow instructions in Chapter 3 of this Guide to select additional remarks for the appointment and to report the appointment to the Office of Personnel Management.
- c. Use [Table 30-A](#) to select the nature of action and authority for the action and put them in blocks 5A-F of the ***>[SF-52](#)<. If the action is being taken under an authority that is unique to your department or agency, cite that authority (along with the authority code approved by the Office of Personnel Management) instead of the authority and code shown in this chapter.
- d. Use [Tables 30-B](#) and [30-C](#) to select as many remark codes and remarks for the action as are applicable and put them in Part F of the ***>[SF-52](#)<. Also enter in Part F any remarks/remark codes that are required by your agency's instructions or that are necessary to explain the action.
- e. Fill in remaining blocks on ***>[SF-52](#)< as required by instructions in Chapter 4; follow your agency's instructions to obtain approval signature in Part C, block 2 of the ***>[SF-52](#)<.

- f. Prepare ***>[SF-50](#)<, Notification of Personnel Action, from the information on the ***>[SF-52](#)<. Refer to Chapter 4 to see how the ***>[SF-50](#)< should be completed. Follow your agency's instructions to have it signed or authenticated.
- g. On or before the date of retirement, give the employee a completed ***>[SF-8](#)<, Notice to Federal Employee About Unemployment Insurance, showing the full address of the Payroll Office where the individual's records are maintained.

Use the job aid, [Notice Requirements When an Employee Retires](#), for additional notices required under specific circumstances.

- h. Check [The Guide to Personnel Recordkeeping](#), Chapter 3, to see which of the documents submitted with or created in connection with the action should be filed on the >permanent side< (right side), of the employee's Official Personnel Folder.

Note: The originals of the employee's health benefits and life insurance forms are submitted to the Office of Personnel Management with the retirement application. Make copies of these health benefits and life insurance forms and *file the copies on the >permanent side< (right side), of the employee's folder in chronological order.* Agencies are not authorized to keep the retirement application itself on the >permanent side< (right side), of the Official Personnel Folder. Therefore, if your agency keeps a copy of a retirement application until the retirement is approved, that copy may be filed temporarily on the >temporary side< (*left side*), of the employee's Official Personnel Folder and must be removed before the folder is sent to the National Personnel Records Center or to the next employing agency. Follow your agency's instructions to dispose of documents not filed in the folder.

- i. Follow **your agency's instructions to distribute documentation of the personnel action.**
- j. Follow the instructions in [The Guide to Personnel Recordkeeping](#), Chapter 7, for transferring the Official Personnel Folder, and the Employee Medical Folder.

Job Aid

Notice Requirements When an Employee Retires

Instructions: Issue as many of the following notices as applicable to the retiring employee's circumstances; more than one may be necessary.

<i>If the Employee</i>	<i>Then</i>
Is a law enforcement officer, firefighter, or air traffic controller, and has a combination of age and service at which separation is mandatory	Follow procedures in The CSRS and FERS Handbook for Personnel and Payroll Offices , Chapter 46.
Has a combination of age and service at which separation is required under a different retirement system	Follow your agency's procedures for giving notice of pending retirement.
Is applying for disability retirement or the agency is initiating application for employee	Follow procedures in The CSRS and FERS Handbook for Personnel and Payroll Offices , Chapter 60.
Is enrolled in a health benefits plan	Follow instructions in the Federal Employees' Health Benefits Handbook for Personnel and Payroll Offices .
Has Federal Employees Group Life Insurance (FEGLI) coverage	Follow instructions in the Federal Employees' Group Life Insurance Program - A Handbook for Employees, Annuitants, Compensationers and Employing Offices .
Previously retired under the Foreign Service Retirement System	Send two copies of ***> SF-50 < to ***>Office< of Retirement >(GTM/RET)<, ***>2401 E Street NW, Room H-620, SA-1<, Washington, DC ***>20522<. >Information is also available on The Retirement Network of the U.S. Department of State. https://rnet.state.gov <
Is a former Central Intelligence Agency employee who retired under the Central Intelligence Agency Retirement and Disability System (CIARDS)	Send copy of ***> SF-50 < to Central Intelligence Agency Retirement and Disability System, >P.O. Box 1925,< Washington, DC 20505.

Subchapter 2. Preparation of Remark Entries on the Standard Form 50 > (SF-50) <

1. Use of Remarks

[Tables 30-B](#) and [30-C](#) list remarks that are required on the ***>[SF-50](#)< , Notification of Personnel Action, for a retirement action. These remarks are used to determine retirement and other benefits to which the employee may be entitled. In addition, if a retiree applies for unemployment compensation, the State employment security agency will use the nature of action and those ***>[SF-50](#)< remarks to adjudicate the claim. Inadequate or incomplete information about the cause of separation or failure to show a job offer and the employee's reason, if any, for refusing it, may result in delay or denial of a benefit to which the employee is entitled. It may also result in an employee receiving a benefit to which the employee is not entitled.

2. General Content of Remarks

The remarks should tell:

- why an employee retires, and
- whether the employee was offered other work before the separation and, if so, the reasons for refusing it.

Remarks should be brief and state the facts in enough detail to enable anyone who reviews the ***>[SF-50](#)< to determine whether the separation was work-connected and with or without just cause.

3. **Employee's Reason(s)**

- a. Disability Retirements. No employee reason is required on a 301/Retirement-Disability.
- b. Other Retirements. If the employee mentions ill health or disability as the reason, summarize the reason in such a way that the employee will not later find it to be embarrassing. (For **example, instead of quoting "Doctor says pressure of daily personal and telephone contacts with the public is aggravating health problems and may cause a nervous breakdown," just**

state on the *** >[SF-50](#)< “Doctor recommends a job with fewer personal and telephone contacts with the public.” The latter remark is brief, factual, and less likely to be a source of embarrassment in the future.) When the employee's reason does not mention ill health or disability, just quote the reason on the *** >[SF-50](#)<. If the employee gives no reason for retiring, use Remark S69.

4. Agency’s Finding

Unemployment compensation and future employment decisions are made on the basis of both the employee's reason and the agency's findings, so agency findings should be factual and non-judgmental. No findings are required on a 301/Disability Retirement.

- a. Employee has no appeal rights. When the employee is serving on an appointment that does not afford appeal rights, no agency finding or reasons for or explanation of the retirement may be placed on the *** >[SF-52](#)<, *** >[SF-50](#)<, in the Employee's Official Personnel Folder or Employee Performance Folder, or in the agency's service record system. >For more Information: <https://www.opm.gov/policy-data-oversight/employee-relations/employee-rights-appeals/#url=Appeals>.<
- b. Employee has appeal rights.
 - i. Except as noted in paragraph (3), when the agency knows of a different reason for employee’s retirement, both the employee’s reason and the one known to the agency (“agency finding”) must be shown on the *** >[SF-50](#)<. The “agency finding” must be brief and factual and avoid personal comments and judgments about the employee, opinions, argumentative language, and unsupported conclusions.
 - ii. When the retirement application is submitted *after* the employee has received *written* notice of a proposed or pending disciplinary or adverse action, the agency must list that action as its finding. Use the remarks in [Tables 30-B](#) and [30-C](#).

- iii. *Unless the employee was notified in writing BEFORE the retirement was submitted, you may NOT place on the ***>SF-<52/50, in the employee's Official Personnel Folder or Employee Performance Folder, or in the agency's service record system, any information:*
- regarding a proposed or pending disciplinary or adverse action;
 - regarding charges or allegations of misconduct by, or impropriety on the part of, the employee; or
 - referring to such charges or allegations.
- iv. When the agency believes the employee is retiring **because of ill health or a medical problem, the "agency finding" should simply list or describe the duties the employee can no longer perform and *not* discuss the employee's health.**

Tables

Table 30-A. Documenting Retirements

>Notes and Remarks columns have been added<

Rule	If Employee is Covered by	And Reason for Action is	Then NOAC is	NOA is	Authority Code is	And Authority is	Notes	Remarks
1	The Civil Service Retirement System (CSRS)	Mandatory retirement based on age and length of service	300	Retirement-Mandatory	SWM	5 U.S.C. 8335	<ol style="list-style-type: none"> See Chapter 44 of The CSRS and FERS Handbook for Personnel and Payroll Offices for the meaning of involuntary separation. See Chapter 43 of The CSRS and FERS Handbook for Personnel and Payroll Offices for description of early voluntary retirement. The OPM Office Authority Number will be given in the letter from the U.S. Office of Personnel Management that authorizes the retirement. Also use this rule when employee in phased retirement will be entering regular retirement upon the expiration of a phased retirement time limit agreement >set by the agency<. 	Jump to listing of Remarks (Use as many remarks as applicable)
2		Disability retirement	301	Retirement-Disability	SUM	5 U.S.C. 8337		
3		Retirement for health reasons when employee does not apply for disability retirement	302	Retirement-Voluntary	SRM	Reg. 831.501		
4		Voluntary retirement in lieu of involuntary separation (see Note 1)	304	Retirement-ILIA	SQM	5 U.S.C. 8336		
5		Voluntary retirement for other than health reasons or pending involuntary separation	302	Retirement-Voluntary				
6		Early voluntary retirement when agency is undergoing a major reduction in force, transfer of function, or reorganization (see Note 2)	303	Retirement-Special Option	V3P and AZM	5 U.S.C. 8336(d)(2) and OPM Office, Authority Number, and Date		
7		Early voluntary retirement under an authority <i>other</i> than 5 U.S.C. 8336(d) .			ZLM	(Enter Law, Executive Order or Regulation that authorizes the retirement)		
8		Employee enters full retirement status upon termination of phased retirement status (see Note 3)	307	Full Retirement Status-Voluntary	SAF	5 U.S.C. 8336a(e)		
9		Employee enters full retirement status in lieu of involuntary separation ("ILIS")	308	Full Retirement Status-ILIS				

Table 30-A. Documenting Retirements, Continued

Rule	If Employee is Covered by	And Reason for Action is	Then NOAC is	NOA is	Authority Code is	And Authority is	Notes	Remarks
10	The Federal Employees Retirement System (FERS)	Mandatory retirement based on age and length of service	300	Retirement-Mandatory	USM	(enter: 5 U.S.C. Chapter 84)	<ol style="list-style-type: none"> See Chapter 44 of The CSRS and FERS Handbook for Personnel and Payroll Offices for the meaning of involuntary separation. See Chapter 43 of The CSRS and FERS Handbook for Personnel and Payroll Offices for description of early voluntary retirement. The OPM Office Authority Number will be given in the letter from the U.S. Office of Personnel Management that authorizes the retirement. Also use this rule when employee in phased retirement will be entering regular retirement upon the expiration of a phased retirement time limit agreement >set by the agency<. 	Jump to listing of Remarks (Use as many remarks as applicable)
11		Disability retirement	301	Retirement-Disability				
12		Voluntary retirement in lieu of involuntary separation (see Note 1)	304	Retirement-ILIA				
13		Voluntary retirement not described in Rule 10	302	Retirement-Voluntary				
14		Early voluntary retirement when agency is undergoing a major reduction in force, transfer of function, or reorganization (see Note 2)	303	Retirement-Special Option	USM and AZM	(enter: 5 U.S.C. Chapter 84) and OPM Office, Authority Number and Date		
15		Employee enters full retirement status upon termination of phased retirement status (See Note 3)	307	Full Retirement Status-Voluntary	SAG	5 U.S.C. 8412a(e)		
16	Employee enters full retirement status in lieu of involuntary separation ("ILIS")	308	Full Retirement Status-ILIS					
17	A retirement system <i>other</i> than the Civil Service Retirement System or Federal Employees Retirement System	Mandatory retirement based on age and length of service	300	Retirement-Mandatory	USM	(cite authority for retirement)		
18		Disability retirement	301	Retirement-Disability				
19		Voluntary retirement based on age and length of service	302	Retirement-Voluntary				

Table 30-B. Remarks Required for Retirement Actions

>Notes and Remarks columns have been added<

Rule	If	And	And	Then Use Remark(s) (See Note 1)	Notes	Remarks
1	Employee did not give a reason for retiring	Agency has no other information available	Action is a 302/Retirement-Voluntary	R20 and M67	1. Use as many remarks as are applicable; see Table 30-C to translate remarks codes into the actual remarks to be shown on the ***> SF-50 <.	Jump to listing of Remarks (Use as many remarks as applicable)
2			Action is not a 302/Retirement Voluntary	S69, S23 and M67		
3		Agency does have information regarding the reason for retirement		S69, S25 and M67 (see Note 2)		
4	Employee gave a reason for retiring			R21 and M67		
5	Agency knows of specific factual reasons for retirement which differ from those given by employee (see Note 2)			S25		
6	Employee's retirement is work related and employee was advised of opportunity to file a grievance	Employee filed a grievance		M26		
7		Employee did not file a grievance		M27		
8	Employee is retiring after receiving a reduction in force notice			S51		

Table 30-B. Remarks Required for Retirement Actions, Continued

Rule	If	And	And	Then Use Remark(s) (See Note 1)	Notes	Remarks
9	Employee is retiring after receiving written notice of decision to move out of the Senior Executive Service for less than fully successful performance or because of employee's failure to be recertified in the Senior Executive Service			M58 and S81	1. Use as many remarks as are applicable; see Table 30-C to translate remarks codes into the actual remarks to be shown on the ***> SF-50 <. 2. Do not enter on ***> SF-50 < information unfavorable to the employee unless the employee was notified in writing of agency proposal or decision to take adverse action based on that information.	Jump to listing of Remarks (Use as many remarks as applicable)
10	Employee retired because of disability, reduction in force, or other circumstance which makes retirement involuntary	Employee was not offered another job		S58		
11		Employee was offered another job	Employee declined without a reason	S54 and S56		
12			Employee gave a reason for declining	S54 and R55		
13	Employee has been notified of agency decision to take adverse or performance-based action (see Note 2)	Action is not described in Rule 9	Decision is a separation action	S34		
14			Decision is to demote	S35		
15			Decision is to suspend	S36		
16			Proposal is a separation action	S37		
17			Proposal is to demote	S38		
18	Employee has been notified of proposed adverse or performance-based action (see Note 2)		Proposal is to suspend	S39		

Table 30-B. Remarks Required for Retirement Actions, Continued

Rule	If	And	And	Then Use Remark(s) (See Note 1)	Notes	Remarks
19	Employee will receive a lump sum payment	The personnel office knows the exact number of hours of unused annual leave	Employee does not have retained rate	N26	<ol style="list-style-type: none"> Use as many remarks as are applicable; see Table 30-C to translate remarks codes into the actual remarks to be shown on the ***>SF-50<. See list of offenses barring annuity payments in 5 U.S.C. chapter 83, subchapter II. Place this remark only on payroll copy of ***>SF-50<. Follow instructions in Figure 6-4 to convert hours worked to months and days of service credit. ***>SF-50< remarks are used as the basis for future service computation date calculations. Therefore, if your agency uses additional remarks to explain the time the employee worked, those agency remarks must show the intermittent service in terms of the <i>credit</i> to which the employee is entitled, rather than in terms of elapsed calendar time. Example: if employee worked on ten different days for a total of 35 hours, show in your agency remarks that the "35 hours equal 6 days of service credit." When information is not immediately available, prepare the Standard Form 50 without it. Add it later by correcting the ***>SF-50<. 	Jump to listing of Remarks (Use as many remarks as are applicable)
20			Employee has retained rate which <i>will not</i> terminate during period of lump sum payment			
21			Employee has retained rate which <i>will</i> terminate during period of lump sum payment	P18 and N26		
22		The exact number of hours of unused annual leave is not yet available	Employee does not have retained rate	N27		
23			Employee has retained rate which <i>will not</i> terminate during period of lump sum payment			
24			Employee has retained rate which <i>will</i> terminate during period of lump sum payment	P18 and N27		
25	Employee has been in nonpay status during calendar year		Total nonpay status (during current calendar year) exceeds 6 months	G31		
26	Retirement is from intermittent employment		Employment has been with compensation	G30 (see Note 6)		
27			Employment has been without compensation	G29 (see Note 6)		
28	Employee completed requirements for within-grade increase on or before retirement date	Within-grade increase was not affected		P16		
29	Employee may be barred from annuity under 5 U.S.C. chapter 83, subchapter II. (see Note 3)			M 61 (see Note 4)		

Table 30-B. Remarks Required for Retirement Actions, Continued

Rule	If	And	And	Then Use Remark(s) (See Note 1)	Notes	Remarks
30	Employee may be eligible for compensation under 5 U.S.C. chapter 81 , for a work injury			N10	1. Use as many remarks as applicable; see Table 30-C to translate remarks codes into the actual remarks to be shown on the ***> SF-50 <. 5. See The Federal Employees Health Benefits Handbook for Personnel and Payroll Offices for information about determining whether an involuntary separation is due to gross misconduct.	Jump to listing of Remarks (Use as many remarks as applicable)
31	Employee will not be eligible to continue Federal Employees Group Life Insurance coverage as an annuitant			B46		
32	Employee will not be eligible to continue health benefits coverage as an annuitant	Retirement is involuntary due to gross misconduct (see Note 5)		B47		
33		Retirement is not described in Rule 33		B53		
34	Action is a 301/Retirement-Disability	Employee has elected to receive workers' compensation in lieu of a retirement annuity		R22		
35	Pay in position from which employee is retiring has been >set< at a special rate authorized under 5 U.S.C. 5305			P05		
36	Employee was entitled to Sole Survivorship veteran's preference	Block 23 of the SF-50 reflects "7"		E59		

Table 30-B. Remarks Required for Retirement Actions, Continued

Rule	If	And	And	Then Use Remark(s) (See Note 1)	Notes	Remarks
37	Employee's total salary includes payment for administratively uncontrollable overtime >(see Note 7)<			P82	1. Use as many remarks as applicable; see Table 30-C to translate remarks codes into the actual remarks to be shown on the ***> SF-50 <. 7. >Follow instructions regarding Premium pay under 5 U.S.C. 5545(c)(2) for administratively uncontrollable overtime (AUO) work, which is included in the computations for retirement and life insurance deductions and benefits only if the employee meets the definition of "law enforcement officer" for CSRS or FERS purposes.<	Jump to listing of Remarks (Use as many remarks as applicable)
38	Employee's total salary includes a supervisory differential		P80			
39	Reserved					
40	Employee's total salary includes availability pay		P98			
41	Employee has elected to retain coverage under a retirement system for Non-appropriated Fund Instrumentality employees		B63			
42	Employee is a senior political appointee whose position is subject to the provisions of the pay freeze for certain senior political officials		P83			
43	Employee is entitled to a composite retirement annuity > https://www.opm.gov/retirement-center/publications-forms/pamphlets/sf3118.pdf <			M18		

Table 30-C. Remarks and Codes

Return to Tables [30-A](#), [30-B](#)

<i>Rule</i>	<i>If Code is</i>	<i>The Remark is</i>
1	B46	SF 2819 was provided. Life insurance coverage is extended for 31 days during which you are eligible to convert to an individual policy (nongroup contract).
2	B47	Health benefits coverage is extended for 31 days during which you are eligible to convert to an individual policy (nongroup contract).
3	B53	Health benefits coverage is extended for 31 days during which you are eligible to convert to an individual policy (nongroup contract). You are also eligible for temporary continuation of your FEHBP coverage for up to 18 months.
4	B63	Elected to retain coverage under a retirement system for NAF employees.
5	E59	When "7" is reflected in block 23 above, employee is entitled to No Points/Sole Survivorship Preference.
6	G29	Intermittent employment totaled (number) hours in work status from (date) to (date).
7	G30	Intermittent employment totaled (number) hours in pay status from (date) to (date).
8	G31	Nonpay time not previously recorded in calendar year (year) totaled (number) hours.
9	M18	Employee is entitled to a composite retirement annuity.
10	M26	Employee was advised of opportunity to file grievance and elected to do so.
11	M27	Employee was advised of opportunity to file grievance and elected not to do so.
12	M58	No SES reinstatement rights.
13	M61	Possible 5 U.S.C. chapter 83, subchapter II, case.
14	M67	Forwarding address:
15	N10	To (or expected to) be paid under 5 U.S.C. chapter 81.
16	N26	Lump-sum payment to cover (number) hours ending (date and hour).
17	N27	Lump-sum payment to be made for any unused annual leave.
18	P05	Special rate under 5 U.S.C. 5305.
19	P16	Met all requirements for WGI to (grade and step) on (date); due on (date).
20	P18	Retained rate period expires (date). Effective (date) pay will be (amount).
21	P80	Salary in block 12 includes supervisory differential of \$_____.
22	P82	Salary in block 12 includes AUO of \$_____.
23	P83	*** >The employee occupies a position subject to the pay freeze for certain senior political officials. Notwithstanding otherwise applicable pay statutes and regulations, pay may be set and adjusted only in accordance with applicable provisions of the pay freeze statute. <
24	P98	Salary in block 12 includes availability pay of \$_____.
25	R20	Reason for retirement: to obtain retirement benefits.
26	R21	Reason for retirement:
27	R22	Elected to receive workers' compensation in lieu of a retirement annuity.
28	R55	Refused job offer because: (reasons given by the employee).
29	S23	Agency Finding: No other information available.
30	S25	Agency Finding: (State the specific, factual reason known to the agency as to why the employee retired).
31	S34	Agency Finding: Retired after receiving written notice on (date) of decision to separate for (reasons).
32	S35	Agency Finding: Retired after receiving written notice on (date) of decision to demote for (reasons).
33	S36	Agency Finding: Retired after receiving written notice on (date) of decision to suspend for (reasons).
34	S37	Agency Finding: Retired after receiving written notice on (date) of proposal to separate for (reasons).
35	S38	Agency Finding: Retired after receiving written notice on (date) of proposal to demote for (reasons).

Table 30-C. Remarks and Codes, Continued

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<i>Rule</i>	<i>If Code is</i>	<i>The Remark is</i>
36	S39	Agency Finding: Retired after receiving written notice on (date) of proposal to suspend for (reasons).
37	S51	RIF Notice dated: (date).
38	S54	Offered job(s) of (Position title, grade, salary, and geographical location).
39	S56	No reason given by employee for refusing job offer.
40	S58	No other work available.
41	S69	Employee gave no reason for retiring.
42	S81	Agency Finding: Retired after receiving written notice on (date) of decision to remove from the SES for (reasons).