Form approved:
OMB No. 3206-0172

Documentation and Elections in Support of Application for Death Benefits when Deceased was an Employee at the Time of Death

Federal Employees Retirement System

Includes Information, Instructions and Necessary Forms

Information for Agency

This package should be completed if the deceased was an employee under the Federal Employees Retirement System (FERS) at the time of death. All applicable forms in the package should be submitted to the Office of Personnel Management (OPM) with the survivor's application, *Application for Death Benefits,* SF 3104.

Information for Applicant

This package contains the forms that you and the deceased person's employing agency need in order to complete your *Application for Death Benefits,* SF 3104, under FERS. It should be completed only if the deceased was a Federal employee at the time of death. **All applicable forms in this package should be submitted to the deceased person's employing agency, along with your *Application for Death Benefits,* SF 3104.** The agency will forward the application to OPM.

Section 1: Certified Summary of Federal Service
To be completed by deceased person's employing agency's personnel office with applicant's signature certifying that information is complete.

Section 2: Basic Employee Death Benefit
To be completed by deceased person's employing agency's personnel office.

Section 3: Health Benefits Election
To be completed by deceased person's employing agency's personnel office **and** applicant, if appropriate.

Section 4: Information and Elections Regarding Post-1956 Military Service
To be completed by applicant, if appropriate.

Section 5: Rollover Option Information and Death Benefit Payment Election Form
To be completed by the surviving spouse or surviving former spouse, if appropriate.

Section 6: Agency Information and Certification
To be completed by deceased person's employing agency's personnel and payroll offices.

Privacy Act Statement

Solicitation of this information is authorized by the Federal Employees Retirement law (Chapter 84, title 5, U.S. Code), the Federal Employees Group Life Insurance law (Chapter 87, title 5, U.S. Code), the Federal Employees Health Benefits law (Chapter 89, title 5, U.S. Code) and the Unemployment Compensation Amendments of 1992 (Public Law 102-318). The information you furnish will be used to identify records properly associated with your application for Federal benefits, to obtain additional information if necessary, to determine and allow present or future benefits, to maintain a uniquely identifiable claim file and to properly tax your benefits. The information may be shared and is subject to verification, via paper, electronic media, or through the use of computer matching programs, with national, state, local or other charitable or social security administrative agencies in order to determine benefits under their programs, to obtain information necessary for determination or continuation of benefits under this program or to report income for tax purposes. It may also be shared and verified, as noted above, with law enforcement agencies when they are investigating a violation or potential violation of civil or criminal law. Section 7701 of title 31, U.S. Code requires that any person doing business with the Federal government furnish a Social Security Number or tax identification number. The Government may use your number in collecting and reporting amounts that you owe the Government. Failure to furnish the requested information may delay or prevent action on your application, or may result in Federal income tax withholding from your benefit and may result in a rollover-eligible payment being made directly to you.

Public Burden Statement

We think this form takes an average of 60 minutes per response to complete. Send comments regarding our estimate or any other aspect of this form, including suggestions for reducing completion time, to the Office of Personnel Management (OPM), OPM Forms Officer (3206-0172), Washington, DC 20415-7900. Completed application forms should not be sent to this address. The OMB Number, 3206-0172 is currently valid. OPM may not collect this information, and you are not required to respond, unless this number is displayed.

Save As Print

Section 1 - Certified Summary of Federal Service

Agency Instructions

A certified copy of this form must accompany an *Application for Death Benefits,* SF 3104 for a deceased employee if a survivor annuity or a spousal lump sum death benefit appears to be payable.

Part A - Identification

1. Name of employee *(last, first, middle initial)*	3. Date of birth *(mm/dd/yyyy)*	4. Social Security Number
2. List all other names used *(maiden name, AKA, spelling variants)*	5. Other birth dates used	6. Military serial number
	7. Service computation date for retirement purposes	
	8. Did employee elect to transfer to the Federal Employees Retirement System (FERS)? ☐ No ☐ Yes, give effective date of election _____	

Part B - Verified Service History Documented in Official Personnel Records

Federal Agency or Military Service Branch	Appointment, Separation, or Conversion Dates for Civilian and Active Honorable Military Service	Name of Retirement System*	Remarks and Non-Creditable Time**

* Give details of creditable civilian service not subject to retirement deductions in Part C.
** In Remarks, show if Civil Service Retirement System (CSRS) service on or after January 1, 1984, is "regular" CSRS or CSRS offset. If service was performed on a When Actually Employed (WAE) or intermittent basis, show the number of hours worked in Remarks. If the service was part time, give the part time tour worked.

Part C - Detail of Federal Civilian Service Not Subject to Contributory Retirement System

Detail below (1) any period of Federal civilian service subject to only Federal Insurance Contribution Act (FICA) deductions and (2) any other Federal civilian service not subject to a Federal employee (or D.C. government) retirement system. If total basic salary earned for any such period of service is known, a summary entry may be entered on the right hand side below. Otherwise, show each change affecting basic salary during the period of service. Service which was not subject to Federal Employees Retirement System (FERS) or Civil Service Retirement System (CSRS) deductions is creditable only as specifically allowed by law.

Nature of action *(Appt, pro, res, etc.)*	Effective date *(mm/dd/yyyy)*	Basic salary rate	Salary basis *(per annum, per hour, when actually employed [WAE], etc. Show part time tour, if applicable.)*	Leave without pay	If Basic Salary Actually Earned is Available, Make Summary Entry Below		
					From *(mm/dd/yyyy)*	To *(mm/dd/yyyy)*	Total earned

Part D - Agency Certification

I certify that the information on this form accurately reflects verified information contained in official personnel and/or payroll records in the custody of this agency.

Signature of authorized agency personnel official	Date *(mm/dd/yyyy)*	Agency name and address *(including ZIP code)*
Official title		
Telephone no. *(including area code)* ( )	Fax no. *(including area code)* ( )	E-mail address *(if applicable)*

Part E - Applicant's Certification

☐ To the best of my knowledge, the service listed above is complete.

☐ The employee had additional service. (If you claim the employee had additional service, attach a signed statement giving dates, position title and location of employment, including agency, bureau and division. Claimed service cannot be credited for survivor benefit purposes until it has been verified, including unverified service listed on *Statement of Prior Federal Service,* SF 144, or similar affidavit.)

Note: If the employee performed Federal civilian service subject only to Social Security deductions (Federal Insurance Compensation Act [FICA]) or not subject to retirement deductions, be sure that the agency has correctly completed Part C above.

Signature *(do not print)*	Date *(mm/dd/yyyy)*

Section 2 - Basic Employee Death Benefit (BEDB)

Agency Instructions

Method of Payment of BEDB - The surviving spouse of an employee who dies in service is entitled to the BEDB if:

a. the employee completed at least 18 months of civilian service, **and**

b. the surviving spouse was married to the employee for an aggregate of at least 9 months.

The 9-month marriage requirement does not apply if the surviving spouse is the natural parent of the employee's child (including a posthumous child or one born out of wedlock), or if the employee's death was accidental.

The amount of the BEDB is $15,000 (increased by Civil Service Retirement System [CSRS] Cost of Living Adjustments [COLAs]), plus 50% of the employee's final annual rate of pay (or average salary, if higher). The $15,000 portion has been increased as follows:

For Death On or After	Percentage of Increase	New Amount
12-01-1987	4.2%	$15,630.00
12-01-1988	4.0%	$16,255.20
12-01-1989	4.7%	$17,019.19
12-01-1990	5.4%	$17,938.23
12-01-1991	3.7%	$18,601.94
12-01-1992	3.0%	$19,160.00
03-01-1994	2.6%	$19,658.16
03-01-1995	2.8%	$20,208.59

For Death On or After	Percentage of Increase	New Amount
03-01-1996	2.6%	$20,734.01
12-01-1996	2.9%	$21,335.30
12-01-1997	2.1%	$21,783.34
12-01-1998	1.3%	$22,066.52
12-01-1999	2.5%	$22,618.18
12-01-2000	3.5%	$23,409.82
12-01-2001	2.6%	$24,018.48
12-01-2002	1.4%	$24,354.74

For deaths occurring on or after 12-01-2003, the amounts will be further increased by future CSRS COLAs.

For a part-time (regularly scheduled) employee, the final annual rate of pay is the basic pay, at the rate in effect immediately before the employee's death, that is applicable to the employee's tour of duty (or, if higher, the hours in a basic pay status) in the 52-week work year immediately preceding the end of the last pay period the employee was in a pay status. For example, a part-time employee who, at the time of his/her death, was being paid at the annual rate of $30,000, but whose tour of duty was 20 hours a week, would have a final annual pay rate of $15,000 for purposes of the BEDB. However, if the same employee actually earned basic pay during 1144 hours (averaging 22 hours per week) in the 52-week work year, the final annual rate of basic pay would be $16,500 (22/40 x $30,000). If this employee were paid on an hourly basis at $14.00 per hour, the final annual rate of basic pay would be $16,016 (1144 hours x $14.00).

To determine the final annual pay rate of an intermittent (not regularly scheduled) employee, the employee's final hourly rate of pay is multiplied by the number of hours he or she worked at basic pay rates (up to full time) in the 52-week work year immediately preceding the end of the last pay period the employee was in a pay status.

Note: The Basic Employee Death Benefit (BEDB) is payable (in whole or in part) to a former spouse if a qualifying court order is on file at the Office of Personnel Management (OPM), and the former spouse was married to the employee for an aggregate of at least nine months.

Elections That the Survivor Must Make - The surviving spouse must elect whether to receive the Basic Employee Death Benefit (BEDB) in a lump sum or in 36 monthly installments. To make an election, he or she should complete Part 1 of the Death Benefit Payment Election Form (on page 15) in Section 5 of this forms package. The employing agency needs to enter the amount payable on the following page, so the survivor has the information necessary to make this election. To determine the amount of a monthly installment, multiply the total amount of the lump-sum benefit by .0306921. (The factor for computing the installments is specified in 5 CFR 843.309 and may be adjusted periodically. Check the regulations for the current factor before computing the amount of the monthly installment payments.)

If the surviving spouse is eligible to receive the BEDB, he/she will also need to complete the election concerning the rollover option in Part 2 of the Death Benefit Payment Election Form (on page 15), found in Section 5 of this forms package. The BEDB is subject to special provisions of the law which allow recipients to roll over all or part of the benefit into an Individual Retirement Arrangement (IRA) or eligible employer plan, whether paid as a one-time lump sum or in 36-installments.

Please advise the applicant to read the information in Section 5 carefully, before making these elections.

Applicant Information

If the widow(er) of a Federal employee was married to a Federal employee for at least 9 months and the Federal employee had at least 18 months of creditable civilian service, the widow(er) is entitled to a Basic Employee Death Benefit (BEDB) equal to:

50 percent of the employee's final salary (or average salary, if higher) ..... _____

Plus

$15,000 (increased by Civil Service Retirement System [CSRS] Cost of Living Adjustments [COLAs]) ..... _____

The benefit due in your case is..... $ 0

If you wish, you can choose to receive it in 36 monthly installments of $_____ instead of a single lump sum. Note that the total amount paid in installments will be slightly higher than the single lump sum because interest is paid on the installments to give you an amount approximately equal (because of inflation) to the single lump sum. After installments have begun, you can ask the Office of Personnel Management (OPM) to stop the monthly payments, and pay you the remaining amount of the benefit in a single lump sum (your request must be made in writing). However, no interest will be paid on the remaining benefit after the date of the last installment. In other words, the balance paid will not equal the sum of the remaining installments.

You have two decisions to make -

1. You must make your choice about the method of payment of the BEDB (lump sum or 36 installments) in Part 1 of the Death Benefit Payment Election Form (on page 15), found in Section 5 of this forms package.

2. You must make an election to either have all or a part of any eligible benefit paid directly to you or rolled over into an Individual Retirement Arrangement (IRA) or eligible employer plan, in Part 2 of the Death Benefit Payment Election Form (on page 15), found in Section 5 of this forms package. It is very important that you read the information in Section 5, because it explains this option.

Please note:

- In the case of part-time and intermittent employees, the benefit is prorated.
- If the employee had a former spouse who has on file at OPM a qualifying court order that awards some or all of the BEDB to the former spouse, your benefit cannot exceed the difference between the amount shown above and the portion of that benefit payable to the former spouse. OPM will notify you if your benefit will be less than the one shown for this reason.
- If the employee had service for which no retirement deductions were withheld and a deposit must be made to meet the minimum service requirement for a death benefit, that deposit will be withheld from your BEDB before any amount is payable.

Section 3 - Health Benefits Election

Agency Instructions

If the surviving spouse of a deceased employee is not eligible for monthly survivor annuity benefits (because the employee had less than 10 years of creditable service), he or she can still elect to continue health benefits coverage, provided:

a. the surviving spouse is eligible for the Basic Employee Death Benefit described in Section 2, **and**

b. the employee was enrolled under the Federal Employees Health Benefits (FEHB) program with self-and-family coverage at the time of death.

If the surviving spouse elects to continue health benefits coverage, he or she must pay the premiums directly to the National Finance Center (NFC), since there is no monthly survivor annuity from which to withhold the premiums. The Office of Personnel Management (OPM) will consider withholding premiums from the Basic Employee Death Benefit if the survivor elects to receive the payment in 36 monthly installments. (See Section 2.) To make the election whether or not to continue coverage, the spouse must complete the election below.

When the surviving spouse is eligible for and elects to continue health benefits coverage, the personnel office must (1) forward file copies of all *Employee Health Benefits Election Form*, SF 2809's and *Notice of Change in Health Benefits Enrollment*, SF 2810's to OPM; (2) attach any medical determinations made for continued coverage of disabled children; and (3) forward to OPM with the *Individual Retirement Record (IRR)*, SF 3100, all copies of *Designation of Beneficiary*, SF 3102 on file, *Application for Death Benefits*, SF 3104, all applicable forms in *Documentation and Elections in Support of Application for Death Benefits when Deceased was an Employee at the Time of Death*, SF 3104B and related documents.

Employing agency must check one of the following:

1. ☐ Surviving spouse needs to complete the election below because the employee had at least 18 months of civilian service, but less than 10 years of total creditable service, and the surviving spouse meets the requirements for continuation of FEHB coverage. (Count all creditable civilian and military service.)

2. ☐ Section not applicable because employee had more than 10 years of creditable civilian and military service. This 10 years included at least 18 months of civilian service.

3. ☐ Section not applicable because employee was not enrolled in a self-and-family plan or not enrolled for health benefits.

Applicant Instructions

If item 1, above, is checked, surviving spouse must make the election described below:

If you are not entitled to a monthly survivor annuity benefit (your spouse had less than 10 years of creditable service), but your spouse had at least 18 months of civilian service and was enrolled in a self-and-family plan at death, you may still be eligible to continue the health benefits enrollment. You must make payments on a monthly basis to cover the cost of your premiums. If you want to continue this coverage, OPM will send you instructions for making payments according to your election. **Indicate your choice below.**

☐ I elect to continue my spouse's health benefits enrollment. I will make payments to cover the cost of this enrollment after I receive instructions on how to do so. I realize that I must pay the premium on or before the first day of each month for coverage during the preceding month. I understand that if my payment is not received by the due date, my enrollment may be terminated with no right to reenroll.

☐ I elect **not** to continue my spouse's health benefits enrollment. I realize that this election cannot be changed at a later date.

Signature	Date *(mm/dd/yyyy)*

Section 4 - Information and Elections Regarding Post-1956 Military Service

This section should be completed **if**:

- The deceased was an employee at the time of death and performed active duty military service after December 31, 1956; and
- A deposit to pay for such service was not completed with the deceased person's employing agency prior to his/her death; and
- The deceased is survived by a spouse or former spouse eligible to receive a Federal Employees Retirement System (FERS) survivor annuity.

or

- The deceased was receiving military retired pay and is survived by a spouse or former spouse eligible to receive a FERS survivor annuity.

Information About Credit for Post-1956 Military Service for the Survivor of a Deceased FERS Employee
Because your decision about completing the deposit for or including the deceased employee's military service in the survivor annuity computation may affect your rights under FERS, you need to be aware of the following information.

A. **If the Deceased Employee Qualified for a Civil Service Retirement System (CSRS) Component** (a portion of a FERS annuity payable that is computed under CSRS rules)

1. **If the military service was performed before the deceased employee was covered by FERS,** you will receive credit for the military service in the CSRS component of the FERS benefit in accordance with the following:

   a. **If the deceased was first employed in a position under CSRS before October 1, 1982:**

      (1) If you qualify at the deceased employee's death, for Social Security survivor benefits based on his/her military service, you have the option of either making the deposit so that the post-1956 military service will be included in the survivor annuity computation or not making the deposit and excluding the post-1956 military service from the survivor annuity computation.

      (2) If you will qualify at a future date for Social Security benefits based on the deceased person's service, post-1956 military service will be included in the computation of your survivor annuity until you become eligible (or would upon application be eligible) for Social Security survivor benefits. You have the option of either making the deposit now and avoiding a reduction in your FERS survivor annuity, or not making the deposit and having your annuity adjusted to exclude post-1956 military service when you become eligible for Social Security survivor benefits based on the deceased person's service.

Note: **Eligibility for Social Security benefits.** A survivor of a deceased employee may be eligible for Social Security survivor benefits if the employee was "fully insured" and the survivor is (a) the parent of an eligible child, (b) age 50 or over and disabled, (c) age 60 or over, or (d) a divorced spouse age 62 or over. For information about your present or future eligibility for Social Security survivor benefits, contact the Social Security Administration. If you become ineligible for Social Security benefits based on the deceased employee's service (e.g., by becoming eligible for Social Security benefits based on your own earnings which exceed the survivor benefits), you should contact the Office of Personnel Management (OPM). You may be eligible to have the military service restored to the survivor annuity computation.

   b. **If the deceased was first employed in a position under CSRS after September 30, 1982,** you **must** make the deposit for post-1956 military service in order to receive credit for the service.

2. **If the military service was performed after the deceased was covered by FERS,** you will receive credit for the military service according to the rule stated in paragraph B for FERS employees.

B. **If the Deceased Employee did not Qualify for a CSRS Component in a FERS Benefit,** you will not receive credit for the post-1956 military service for any purpose (including the ten years of service needed for entitlement to survivor annuity) unless the deposit is paid.

C. Effect of Military Retired Pay on Creditability of Military Service Regardless of When the Deceased Was First Employed

1. If, at the time of death, the employee was receiving military retired or retainer pay that was awarded because of a service-connected disability incurred either in combat with an enemy of the United States or caused by an instrumentality of war and incurred in the line of duty during a period of war, or awarded under the reserve retiree provisions (chapter 1223, title 10, U.S. Code, formerly chapter 67, title 10, U.S. Code), you will receive credit for the military service subject to the provisions for military deposit for post-1956 military service.

2. If, at the time of death, the employee was receiving military retired or retainer pay that was not awarded under either of the two exceptions noted in C.1. above, you will also receive credit for the military service subject to the provisions for military deposit for post-1956 military service. However, there will be a difference in the computation as described below.

   a. If you qualify for benefits under this provision, and the deceased employee arranged for you to receive a survivor benefit from the military, the military survivor benefit will not be affected by your eligibility to receive a Federal Employees Retirement System (FERS) survivor benefit, but it will be necessary for the Office of Personnel Management (OPM) to reduce your FERS survivor annuity by an amount equal to the survivor benefit you will receive from the military. The amount deducted from your FERS survivor benefit will never reduce it below the amount of the FERS survivor benefit based on the deceased employee's civilian service alone, however.

   b. If you feel that it is not to your advantage to include the military service in the computation of the FERS survivor benefit, you may send OPM your written election not to include the military service in your FERS survivor annuity computation now. (See Part C of the "Survivor's Military Service Election" form on page 10.)

D. Other Information about Deposit for Military Service

1. The amount of the deposit is 7 percent of military basic pay (plus interest, if any) if the deceased employee transferred to FERS but his/her military service will be credited under CSRS rules. (See A.1. on page 7.)

2. The amount of the deposit if the deceased employee's military service will be credited under FERS rules (see B. on page 7.) is:

   3% of military basic pay (plus interest, if any) for service performed through 12/31/98;
   3.25% of military basic pay (plus interest, if any) for service performed from 1/1/99 through 12/31/99;
   3.4% of military basic pay (plus interest, if any) for service performed from 1/1/00 through 12/31/00; and
   3% of military basic pay (plus interest, if any) for service performed from 1/1/01 to the present.

3. If the deposit is made, the post-1956 military service will be credited under both the Federal Employees Retirement System and the Social Security System, if it is otherwise creditable.

E. If You Elect to Pay the Deposit

1. If you do not have sufficient documentation of the deceased employee's military basic pay earnings for the employing agency to determine the amount due, the agency will tell you how to obtain an estimate of earnings from the branch of military service in which the deceased served.

2. Payment should be made to the agency as soon as possible. The agency will continue processing your application for death benefits while you are waiting to receive an estimate of military earnings from the military service. If you have not made the deposit before the agency sends the application to OPM, the agency will tell OPM that you plan to pay the deposit.

3. In order to credit your deposit, OPM must receive documentation of your payment from the agency before your application is completely processed.

4. If you elect to pay the deposit, but later decide not to do so, promptly notify the employing agency and OPM in writing so that final processing of your application for survivor benefits can take place.

Survivor's Military Service Election

Deceased Employee Covered by the
Federal Employees Retirement System (FERS)

Part A. To be completed by employing agency before survivor completes elections in Parts B and C.

1. Deceased employee's name *(last, first, middle initial)*	2. Date of birth *(mm/dd/yyyy)*	3. Social Security Number

4. Was a deposit account opened for the employee? ☐ Yes, give information requested below ☐ No

Period of military service		Amount due (with interest)	Balance due
From *(mm/dd/yyyy)*	To *(mm/dd/yyyy)*	$	$

5. Agency records indicate that the above named employee had post-1956 military service for which deposit has not been completed. Records also show that the employee--

☐ Qualified for a Civil Service Retirement System (CSRS) component in a FERS benefit and performed military service before being covered by FERS and was--

☐ First employed under CSRS before October 1, 1982; or

☐ First employed under CSRS on or after October 1, 1982.

☐ Qualified for a CSRS component in a FERS benefit and performed military service after being covered by FERS.

☐ Did not qualify for a CSRS component in a FERS benefit.

6. Name of agency representative to contact for information *(last, first, middle initial)*	Telephone number & area code ( )
7. Agency personnel office address to which form should be returned	Date election should be received by *(mm/dd/yyyy)* *(30 days from date form is given to applicant)*

Part B. Deposit Election *(To be completed by survivor.)*

Our records indicate that you might be eligible for a survivor annuity. You have the right to make a deposit for the deceased employee's post-1956 military service. Your decision may affect your rights under FERS. Read "Information About Credit for Post-1956 Military Service for the Survivor of a Deceased FERS Employee" on page 7, carefully to be sure you understand the consequences of including the military service or of not making the deposit. Then make your election, sign and date the form, and return two copies to the employing office shown in item 7 above.

If you decide to pay the deposit, the deceased employee's employing agency will provide you with the necessary information. Payment must be made in a lump sum to the decedent's employing agency before the Office of Personnel Management (OPM) completes the processing of your application.

I have read this information concerning my right to make a lump sum deposit to the decedent's employing agency for post-1956 military service. (***Note:*** An election to make a deposit may be changed at any time before the deposit is actually paid to the agency.)

☐ I elect to make (or complete) the deposit to the employing agency for the deceased person's post-1956 military service. I understand that this deposit must be paid to the agency in a lump sum within 30 days after the agency notifies me of the amount due.

☐ I elect not to make (or complete) the deposit for post-1956 military service. I understand this decision may not be changed at a later date.

Previous editions are not usable.

Standard Form 3104B
Revised May 2003

Part C. Election to Exclude Military Service from the Annuity *(To be completed by survivor of deceased employee who was in receipt of military retired pay at time of death.)*

If the deceased employee received military retired or retainer pay that was **not** (1) awarded because of a service-connected disability incurred either in combat with an enemy of the United States or caused by an instrumentality of war and incurred in the line of duty during a period of war, or (2) awarded under reserve retiree provisions (chapter 1223, title 10, U.S. Code, formerly chapter 67, title 10, U.S. Code), you will receive credit toward your Federal Employees Retirement System (FERS) Survivor benefit for the military service subject to the rules for post-1956 military deposits. However, if you do receive credit for military service (including any pre-1957 military service), your FERS survivor benefit must be reduced by the amount of any military survivor benefits payable to you. In some instances, it may not be advantageous to receive a survivor benefit including the military service in the computation.

In order to compute your survivor annuity benefits, we need to know if you are eligible for military survivor benefits. If you are eligible to receive military survivor benefits, we need to know if you want to exclude the deceased person's military service from the computation of your FERS survivor benefit.

Are you entitled to receive military survivor benefits?

☐ No ☐ Yes → Specify monthly amount *(if known)*, and attach documentation, if available. $

Credit for military service will be included in the computation of your FERS survivor annuity benefit unless you elect below to exclude it.

☐ Do not use my deceased spouse's *(former spouse's)* military service in determining my FERS survivor annuity.

Part D. Signature

Signature	Date *(mm/dd/yyyy)*

Section 5 - Rollover Option Information for Lump Sum Benefits Payable to a Surviving Spouse or Surviving Former Spouse

Please read the following information carefully, along with the information that the deceased's employing agency has provided in Section 2, page 4 (Basic Employee Death Benefit [BEDB]). You will need to make some important elections regarding the payment of your benefits, based on this information.

Some lump sum death benefits payable to a surviving spouse or a former spouse (who is named under a court order that properly apportions benefits under the Federal Employees Retirement System [FERS] law) can be rolled over into an Individual Retirement Arrangement (IRA) or eligible employer plan. Lump sums that can be rolled over are:

1. The BEDB, whether paid in a lump sum or in 36 installments.
2. Employee contributions, excess retirement deductions and/or voluntary contributions, and any interest payable on these amounts.

The entire BEDB is taxable. Any interest payable on refunded employee contributions, excess retirement deductions and voluntary contributions is also taxable. The actual refunded employee contributions, excess retirement deductions and voluntary contributions are not taxable amounts and are referred to as non-taxable or after-tax amounts.

If the total lump sum payable to you is $200 or more, you can ask the Office of Personnel Management (OPM) to pay all or part of it to your IRA or eligible employer plan as a direct rollover. If you make this election, you will not be taxed on any taxable amount rolled over until you take the money out of the IRA or employer plan.

To avoid the 20 percent tax withholding on taxable lump sums over $200, you must elect for OPM to pay them to your IRA account or eligible employer plan. While the check would be made payable to your IRA or plan, at your instruction, we will send the payment directly to your account or to you for deposit into your account. You must specifically state the amount you want rolled over by electing "all" or a smaller amount on the enclosed election form.

If you elect to roll over less than "all" of any taxable lump sum(s) payable to you, you must elect to roll over at least $500. OPM will not roll over a partial amount of less than $500. If your total taxable amount is less than $500, you can only elect to roll over "all."

You can elect to personally be paid all or part of any taxable lump sum, however, OPM is required to withhold for Federal income tax 20 percent of the taxable amount that is not rolled over.

If you elect not to roll over all or part of any taxable lump sum, we will withhold 20 percent of the benefit we pay to you for transmittal to the Internal Revenue Service. You have the option to personally roll over any taxable lump sum that is paid to you to your IRA or eligible employer retirement plan within 60 days after you receive it. If you decide to do this, you do not credit the money as taxable income until it is withdrawn from your IRA or plan.

If your total lump sum is less than $200, OPM will not withhold any amount for Federal income tax on the payment. Although we will not roll over amounts of less than $200 to an IRA or eligible employer plan, you can personally deposit any lump sum into an IRA or eligible employer plan as a direct rollover within 60 days after you receive it. The taxable portion of the lump sum is taxable in the year it is received unless it is deposited into an IRA or eligible employer plan.

Extra Information for Recipients of the BEDB Who Elect Payment in Monthly Installments

All of the BEDB, when paid in a lump sum or monthly installments, is taxable. If you elect to roll over part of each monthly installment into an IRA or eligible employer plan, the monthly amount rolled over to each IRA or plan must be equal to at least $500. You may change your election regarding this rollover at any time in the future while still receiving BEDB installments. You must write to us at the time you want to change your election. Your election will take effect with the monthly benefit payable at the time the request is received. You cannot take a partial payment of the lump sum now and receive the remainder in installments.

While receiving BEDB installments you can elect to:

- stop payments to an IRA or eligible employer plan.
- begin payments to an IRA or eligible employer plan.
- change the amount rolled over to the IRA or eligible employer plan.
- change the financial institution that will administer your direct rollover payments.
- stop installment payments and receive the remainder as a lump sum.

Tax Information

Please refer to the attached notice regarding Federal income tax. If you have further questions specifically about the taxability of these benefits, you should contact a qualified tax advisor or the Internal Revenue Service (IRS). This is the only income tax information available from OPM on the subject.

If you decide to roll over a non-taxable payment to an IRA, you are responsible for keeping track of the taxable and non-taxable amounts in the IRA. If you roll over a non-taxable payment to an eligible employer plan, the plan must certify that it is willing to accept the payment in a trustee to trustee transfer and to separately account for taxable and non-taxable portions of the rollover.

Please note that if you receive a taxable benefit in addition to any lump sum payable to you (such as a monthly survivor annuity or benefits for a surviving child), the 20 percent withholding rules do not apply to taxable benefits not eligible for rollover. In those cases, you may elect not to have tax withholding apply to those payments by calling OPM on 1-888-767-6738 (202-606-0500 if calling from the local Washington, DC area). You can also write to us at: U.S. Office of Personnel Management, Federal Employees Retirement System, P.O. Box 45, Boyers, PA 16017-0045.

Special Tax Notice Regarding Rollovers

This notice explains how a surviving spouse or a surviving former spouse (named under a court order that properly apportions benefits under the Federal Employees Retirement System (FERS) law) can defer federal income tax on their lump-sum payment and contains important information they will need before they decide how to receive their payment.

This notice is provided because all of the Basic Employee Death Benefit (whether paid in a lump sum or in 36 installments), any lump sum payments of employee contributions, excess retirement deductions and voluntary contributions and any interest payable on these amounts are eligible for rollover to a traditional IRA or an eligible employer plan. A rollover is payment by you or OPM of all or a part of your lump sum benefit to an eligible employer plan or IRA that allows you to continue to postpone taxation of the lump sum until it is paid to you. Your payment cannot be rolled over to a Roth IRA, or SIMPLE IRA, or a Coverdell Education Savings Account (formerly known as an education IRA). An "eligible employer plan" includes a plan qualified under section 401(a) of the Internal Revenue Code, including a 401(k) plan, profit-sharing plan, defined benefit plan, stock bonus plan, and money purchase plan; a section 403(a) annuity plan; a section 403(b) tax-sheltered annuity; and an eligible section 457(b) plan maintained by a governmental employer (governmental 457 plans).

An eligible employer plan is **not legally required** to accept a rollover. Before you decide to roll over your payment to an employer plan, you should find out whether the plan accepts rollovers and, if so, the types of distributions it accepts as a rollover. You should also find out about any documents that must be completed before the receiving plan will accept a rollover. Even if a plan accepts rollovers, it might not accept rollovers of certain types of distributions, such as after-tax amounts. If this is the case and your distribution includes after-tax amounts, you may wish instead to roll your distribution over to a traditional IRA or split your rollover amount between the employer plan in which you will participate and a traditional IRA. If an employer plan accepts your rollover, the plan may restrict subsequent distributions of the rollover amount or may require your spouse's consent for any subsequent distribution. A subsequent distribution from the plan that accepts your rollover may also be subject to different tax treatment than distributions from OPM. Check with the administrator of the plan that is to receive your rollover prior to making the rollover.

If you have a Federal Retirement Thrift Savings Plan account, you may roll over the taxable portion of your lump sum into that account. The Thrift Savings Plan (TSP) will not accept non-taxable (after-tax) monies. To accomplish a rollover to the TSP, you will need to submit form TSP-60 with this form. See Part II *Direct Rollover* for more information.

Summary

There are two ways you may be able to receive a payment that is eligible for rollover:

1. We can make certain payments directly to a traditional IRA that you establish or to an eligible employer plan that will accept it and hold it for your benefit (**Direct Rollover**); or

2. We can make the payment **to you**.

If you choose a **direct rollover** of the taxable portion or all of your benefit -

- The taxable portion of your payment will not be taxed in the year it is paid, and we will not withhold income tax.

- You choose whether your payment will be made directly to your traditional IRA or to an eligible employer plan that accepts your rollover. Your payment cannot be rolled over to a Roth IRA, a SIMPLE IRA, or a Coverdell Education Savings Account because these are not traditional IRA's.

- The taxable portion of your payment will be taxed later when you take it out of the traditional IRA or the eligible employer plan. Distributions from the plan to which the rollover is made may be subject to different restrictions and tax consequences than those that apply to distributions from OPM.

If you choose to have the taxable portion of your benefit **paid to you -**

- You will receive only 80% of the taxable portion of the payment, because OPM is required to withhold 20% of the taxable payment and send it to the IRS as income tax withholding to be credited against your taxes.

- Your payment will be taxed in the year it is paid unless you roll it over.

- You can roll over the payment by paying it to your traditional IRA or an eligible employer plan that accepts your rollover within 60 days after you receive the payment. The amount rolled over will not be taxed until you take it out of the traditional IRA or eligible employer plan.

- If you want to roll over 100% of the payment to a traditional IRA or an eligible employer plan, **you must find other money to replace the 20% that was withheld**. We cannot refund the 20% once it has been withheld. If you roll over only the 80% you receive, you will be taxed on the 20% that was withheld and not rolled over.

If you are a surviving spouse or former spouse who can receive a rollover-eligible benefit because of an order issued by a court, usually in connection with a divorce or legal separation, you may choose to have an eligible rollover distribution paid to an IRA or eligible employer plan or have it paid to you. If you have the payment paid to you, you can keep it or roll it over into an IRA or employer plan yourself. If you are a beneficiary other than a surviving spouse or a surviving former spouse listed in a court order, you cannot choose a direct rollover, and you cannot roll over the payment yourself.

More Information

I. Payments that cannot be rolled over

Payments Spread Over Long Periods. You cannot roll over a payment if it is part of a series of equal (or almost equal) payments that are made at least once a year and that will last for

- your lifetime (or your life expectancy), or
- your lifetime and your beneficiary's lifetime (or life expectancies), or
- a period of ten years or more.

II. Direct Rollover

A direct rollover is a direct payment of your lump sum to a traditional IRA or an eligible employer plan that will accept it. You can choose a direct rollover of all or any portion of your payment. You are not taxed on a payment until you later take it out of the traditional IRA or the eligible employer plan. OPM will not pay a direct rollover or withhold tax on taxable payments under $200, but recipients themselves may roll over such payments tax free within 60 days after receipt. The minimum direct rollover amount is $500 if you designate part of your payment as a direct rollover with the remainder payable to you.

Direct Rollover to a Traditional IRA. You can open a traditional IRA to receive the direct rollover. If you choose to have your payment made directly to a traditional IRA, contact an IRA sponsor (usually a financial institution) to find out how to have your payment made in a direct rollover to an IRA at that institution. If you are unsure of how to invest your money, you can temporarily establish an IRA to receive the payment. However, in choosing a traditional IRA, you may want to make sure that the IRA you choose will allow you to move all or part of your payment to another IRA at a later date, without penalties or other limitations. See IRS Publication 590, *Individual Retirement Arrangements*, for more information on IRAs (including limits on how often you can roll over between IRAs). **Note:** If you elect to place any non-taxable portion of the rollover from OPM in an IRA, **you** are responsible for accounting separately for the taxable and non-taxable portions of the rollover.

Direct Rollover to an Eligible Employer Plan. If you are employed by an employer that has an eligible employer plan and you want a direct rollover to that plan, ask the administrator of that plan whether it will accept your rollover. An eligible employer plan is not legally required to accept a rollover. If your employer's retirement plan does not accept a rollover, you can choose a direct rollover to a traditional IRA. If the employer plan accepts your rollover, the plan may have restrictions on the circumstances under which you may later receive a distribution of the rollover amount or may require spousal consent to any subsequent distribution. Check with the plan administrator before making your decision. **Note:** If you elect to place any non-taxable portion of the rollover from OPM in an employer retirement plan, **the plan** is responsible for accounting separately for the taxable and non-taxable portions of the rollover.

Direct Rollover of a Series of Payments. If you receive eligible rollover distributions that are paid in a series for less than 10 years, your choice to make or not make a direct rollover for a payment will apply to all later payments in the series unless you change your election. You are free to change your election for any later payment in the series by contacting OPM.

Change in tax treatment resulting from a direct rollover. The tax treatment of any payment from the eligible employer plan or traditional IRA receiving your direct rollover might be different than if you received your lump sum in a taxable distribution directly from OPM.

Direct Rollover to the Thrift Savings Plan (TSP). If you choose to roll part or all of the taxable portion of your distribution into your TSP account, you need to submit form TSP-60, *Request for Transfer Into the TSP*, along with the Death Benefit Payment Election Form in this package. TSP-60 is available on the internet at www.tsp.gov/forms.

III. Payment Paid to You

If you have the payment made to you, the taxable portion is subject to 20% Federal income tax withholding. The payment is taxed in the year you receive it unless, within 60 days after receiving it, you roll it over to a traditional Individual Retirement Arrangement (IRA) or an eligible employer plan that accepts rollovers. Any part of the payment you do not roll over is taxed in the year you receive it, and special tax rules may apply.

Mandatory Federal Income Tax Withholding. If any portion of your payment is taxable and you do not elect a direct rollover or roll over the payment within 60 days (see below), the Office of Personnel Management (OPM) is required by law to withhold 20% of the taxable amount. This amount is sent to the Internal Revenue Service (IRS) as income tax withholding. For example, if the taxable portion of your eligible rollover distribution is $10,000, only $8,000 will be paid to you because OPM must withhold $2,000 as income tax. However, when you prepare your income tax return for the year, you will report the full $10,000 as payment from OPM. You will report the $2,000 as tax withheld, and it will be credited against any income tax you owe for the year.

Sixty-Day Rollover Option. If you have a rollover distribution paid to you, you can still decide to roll over all or part of it to a traditional IRA or eligible employer plan that accepts rollovers. **If you decide to roll it over, you must make the rollover within 60 days after you receive the payment.** The taxable portion of your payment that is rolled over will not be taxed until you take it out of the IRA or the eligible employer plan.

You can roll over up to 100% of the payment, including an amount equal to the 20% that was withheld for federal tax. If you choose to roll over 100%, you must find other money within the 60-day period to contribute to the IRA or plan to replace the 20% that was withheld. On the other hand, if you roll over only the 80% that you received, you will be taxed on the 20% that was withheld.

Example: The taxable portion of your payment is $10,000, and you choose to have it paid to you. You will receive $8,000, and $2,000 will be sent to the IRS as income tax withholding. Within 60 days after receiving the $8,000, you may roll over the entire $10,000 to a traditional IRA or eligible employer plan. To do this, you roll over the $8,000 you received from OPM, and you will have to find $2,000 from other sources (your savings, a loan, etc.). In this case, the entire $10,000, is not taxed until you take it out of the IRA or employer plan. If you roll over the entire $10,000, when you file your income tax return you may get a refund of the $2,000 withheld.

If, on the other hand, you roll over only $8,000, the $2,000 you did not roll over is taxed in the year it was withheld. When you file your income tax return, you may get a refund of part of the $2,000 withheld. (However, any tax refund is likely to be larger if you roll over the entire $10,000.)

How to Obtain Additional Information

This notice summarizes only the Federal (not State or local) tax rules that might apply to your payment. The rules described above are complex and contain many conditions and exceptions that are not included in this notice. Therefore, you may want to consult with a professional tax advisor before you take a payment of your benefits from OPM. Also, you can find more specific information on the tax treatment of payments from eligible employer plans in IRS Publication 575, *Pension and Annuity Income,* IRS Publication 590, *Individual Retirement Arrangements,* and IRS Publication 721, *Tax Guide to U.S. Civil Service Retirement Benefits.* These publications are available from your local IRS office, on the IRS's website at www.irs.gov, or by calling 1-800-TAX-FORMS.

Death Benefit Payment Election Form

For Completion by Surviving Spouse
or by a Former Spouse Named Under a Court Order

Name of surviving spouse *(last, first, middle initial)*

Complete Part 1 and Part 2 below and sign the certification section on the bottom of the form.

Part 1 - Method of Payment of Basic Employee Death Benefit (BEDB) *(For specific dollar amounts payable refer to information provided by the deceased's employing agency in Section 2 [Basic Employee Death Benefit] on page 4 of this package of forms.)*

I elect to receive my BEDB payment in:

☐ A Lump Sum ☐ 36 Installments

Part 2 - Death Benefit Payment Rollover Election

Select one of the following options.

Option 1

☐ Pay any benefits eligible for a rollover directly to me. I do not want to roll over these benefits into an Individual Retirement Arrangement (IRA) or eligible employer plan. I understand that 20% of the taxable amount of the payment(s) will be withheld for tax but that I can roll over part or all of the taxable amount to a qualified account within 60 days to defer income tax.

Option 2

☐ I want to roll over all or part of my eligible benefits into an IRA, eligible employer plan or Thrift Savings Plan account. *Answer items A and B and have Certification by Financial Institution or Eligible Employer Plan completed by your financial institution or employer plan.*

Item A - Amount to roll over into my IRA, eligible employer plan or Thrift Savings Plan account: *(Please state **all** or the specific amount in each category below. If you roll over less than all of the rollover to one institution, the total payment to each IRA, employer plan, or your Thrift Savings Plan (TSP) account must be at least $500.)*

☐ Roll the following amount over to _____
(Name of IRA/Plan)

Lump Sum $_____ of the taxable amount
$_____ of the non-taxable amount

BEDB Monthly Installment $_____ of the taxable amount
(All of the BEDB amount is taxable.)

☐ Roll the following amount over to _____
(Name of IRA/Plan)

Lump Sum $_____ of the taxable amount
$_____ of the non-taxable amount

BEDB Monthly Installment $_____ of the taxable amount
(All of the BEDB amount is taxable.)

If I elect to roll over less than all, I understand that the taxable portion of any balance made payable to me will be subject to 20% tax withholding and that I can roll any part of it over to a qualified account within 60 days to defer income tax.

Item B - I want to have the rollover amount sent: *(Check one box below)*

☐ Directly to my financial institution ☐ To me, made payable to my account. I will deliver it to the account.

Option 3

☐ I do not want to make an election at this time. I want the Office of Personnel Management (OPM) to send me the complete rollover election package if I am eligible to receive a taxable lump sum of over $200. I understand my application for benefits will not be processed until after I receive and return the election forms.

Certification of Your Selections

By my signature below, I certify that I have made the elections shown above and that I have read and understand the information in the accompanying *Rollover Option Information and Special Tax Notice Regarding Rollovers.*

Signature	Social Security Number	Date *(mm/dd/yyyy)*

Certification by Financial Institution or Eligible Employer Plan

This part must be completed by your financial institution or eligible employer plan if all or part of your benefit is made payable to an IRA or eligible employer plan.

Name and address of financial institution or eligible employer plan

Account number

Certification: As a representative of the financial institution or employer plan named above, I confirm the account number for the individual named above and the address of this financial institution or plan. I certify that the financial institution or plan agrees to accept funds as a direct trustee-to-trustee transfer from the Office of Personnel Management, to deposit them in an eligible IRA or employer plan as defined in the Internal Revenue Code and to account for these monies in compliance with the Internal Revenue Code.

Signature of certifying representative	Typed or printed name of certifying representative
Telephone number *(including area code)* ( )	Date *(mm/dd/yyyy)*

Certification by Financial Institution or Eligible Employer Plan

This part must be completed by your financial institution or eligible employer plan if all or part of your benefit is made payable to an IRA or eligible employer plan.

Name and address of financial institution or eligible employer plan

Account number

Certification: As a representative of the financial institution or employer plan named above, I confirm the account number for the individual named above and the address of this financial institution or plan. I certify that the financial institution or plan agrees to accept funds as a direct trustee-to-trustee transfer from the Office of Personnel Management, to deposit them in an eligible IRA or employer plan as defined in the Internal Revenue Code and to account for these monies in compliance with the Internal Revenue Code.

Signature of certifying representative	Typed or printed name of certifying representative
Telephone number *(including area code)* ( )	Date *(mm/dd/yyyy)*

Section 6 - Agency Information and Certification

Name of deceased employee *(last, first, middle initial)*	Date of birth *(mm/dd/yyyy)*	Social Security Number

A. Employing Office: To be completed by office maintaining Official Personnel Folder (OPF)

Part 1 - General Information

1. Retirement system coverage *(check applicable box)*
   - ☐ Federal Employees Retirement System (FERS) - Automatically covered by FERS effective January 1, 1987, or upon employment.
   - ☐ FERS - Elected to transfer to FERS. Effective date of election: _____
   - ☐ Civil Service Retirement System (CSRS) - Use SF 2800 in lieu of this form.
   - ☐ Other - *Explain*

2. Type of death benefit which appears payable *(check all that apply)*
   - ☐ Monthly survivor annuity
   - ☐ Basic Employee Death Benefit Lump Sum
   - ☐ Payment of retirement contributions

Part 2 - Federal Employee's Compensation Information

1. Did the deceased employee ever apply for or receive benefits from the Office of Workers' Compensation Programs (OWCP), Department of Labor, because of a job-related illness or injury?
   ☐ Yes, complete 1a-3 below ☐ No, go to Part 3 below

a. Compensation claim number	b. Benefit received		c. Type of benefit	
	From *(mm/dd/yyyy)*	To *(mm/dd/yyyy)*		
			☐ Scheduled award	☐ Total or partial disability
			☐ Scheduled award	☐ Total or partial disability

2. If the deceased employee applied for workers' compensation (other than as listed in item 1a above) but did not receive benefits, check reason below and give the requested information.

a. Compensation claim number	☐ Awaiting OWCP decision ☐ Claim denied	b. Date claim denied *(mm/dd/yyyy)*

3. Except for scheduled compensation awards, workers' compensation survivor benefits and FERS survivor benefits cannot be paid for the same period of time. Please complete information below.

a. Did the above employee's death occur due to a work-related injury or illness?
☐ Yes, complete 3b-e below ☐ No, go to Part 3

b. Has a claim for workers' compensation based on this death been filed?	☐ No, go to Part 3 ☐ Yes →	c. Name of person filing for workers' compensation
d. Compensation claim number	☐ Awaiting OWCP decision ☐ Claim denied →	e. Date claim denied *(mm/dd/yyyy)*

Part 3 - Federal Employees Health Benefits and Group Life Insurance Information

1. Was the deceased employee enrolled in the Federal Employees Health Benefits Program?
   ☐ Yes, complete 1a-c below ☐ No, go to item 2

a. Enrollment code	b. Does a survivor appear eligible for a monthly annuity? ☐ Yes, go to item 2 ☐ No, go to item 1c

c. Is there a surviving spouse eligible for the Basic Employee Death Benefit?
☐ Yes, complete SF 3104B, Section 3, Page 6 ☐ No, go to item 2

2. Did the deceased employee have Federal Employees' Group Life Insurance coverage?
   ☐ Yes, go to items 2a-2c ☐ No, go to Part 4

a. When was the life insurance certified to the Office of Federal Employees' Group Life Insurance (OFEGLI)?	b. What was the amount of basic annual pay certified?

c. What life insurance options did the deceased carry?
☐ Option A ☐ Option B ☐ Option C ☐ No optional coverage(s)

Part 4 - Checklist

Form number	Document title	Requirement	Attached Yes	Attached N/A	Sent to OWCP
SF 3104	Application for Death Benefits	Required in all cases			
SF 2809s	Employee Health Benefits Election Form	Required in all cases			
SF 2810s	Notice of Change in Health Benefits Enrollment	Required in all cases, unless not covered under FEHB plan			
DD 214	Military Discharge	Recommended in all cases with military service			
SF 3104B Section 1	Certified Summary of Federal Service	Required in all cases			

Form number	Document title	Requirement	Attached Yes	Attached N/A	Sent to OWCP
SF 3104B Section 2	Basic Employee Death Benefit (BEDB)	Required in all cases where a Basic Employee Death Benefit is payable			
SF 3104B Section 3	Health Benefits Election	Required in all cases where a Basic Employee Death Benefit is payable and a survivor annuity is not payable			
SF 3104B Section 4	Information and Elections Regarding Post-1956 Military Service	Required in all cases with military service after 12/31/56 for which employee did not complete deposit and a survivor annuity is payable			
SF 3104B Section 5	Rollover Option Information for Lump Sum Benefits Payable to a Surviving Spouse or Surviving Former Spouse	Required in cases with Basic Employee Death Benefit or if employee contributions, excess retirement deductions or voluntary contributions are payable to the surviving spouse/former spouse. If not completed, payment may be delayed.			
None	Death certificate	Certified copy required in all cases			
None	Marriage certificate	Required for all married employees			
None	Children's birth certificates	Required for all minor or student children			
None	Medical documentation (disabled children)	Required for all disabled children			
None	Adoption papers	Required if applicant is an adopted child			
None	Guardianship papers	Required if a court appointed guardian is established for eligible children			
None	Court appointment documents for executor/ administrator of estate	Required if court appointed administrator/executor has been appointed and no annuity is payable			
None	Social Security Number(s) for all applicants	Required in all cases			

Part 5 - Certification by Personnel Officer *(or Designee)*
I certify that the above accurately reflects verified information in official records.

1. Signature	2. Date *(mm/dd/yyyy)*	3. Address
4. Official title	5. Telephone no. *(including area code)* ( )	
6. Person to contact for further information *(print or type)*	7. Fax no. *(including area code)* ( )	8. E-mail address *(if applicable)*

B - Payroll Office Checklist

1. Is deceased employee's sick leave balance shown on SF 3100 if he/she transferred to the Federal Employees Retirement System? ☐ Yes ☐ No, explain in item 7.	2. If deceased employee worked an irregular tour of duty (or exceeded his/her regular, part-time tour), are earnings for last 52 weeks shown? ☐ Yes ☐ No, explain in item 7.		
3. Is deceased employee's health benefits status posted on SF 3100? ☐ Yes ☐ No, explain in item 7.	4. If a former spouse of the deceased employee was making direct health benefit premium payments to your payroll office, has the SF 3100 been properly annotated? ☐ Not applicable ☐ Yes ☐ No, explain in item 7.		
5. Has the SF 3100 been properly annotated concerning deposit for post-1956 military service? ☐ Yes ☐ No, explain in item 7.	6. Disposition of SF 3100 ☐ SF 3100 and SF 3103 are attached ☐ SF 3100 was mailed →	SF 3103 number	Date of SF 3103 *(mm/dd/yyyy)*
Forwarded to:	7. Remarks		

Certification by Payroll Officer *(or Designee)*
I certify that the above accurately reflects official records maintained by this office.

8. Signature	9. Date *(mm/dd/yyyy)*	10. Address
11. Official title	12. Telephone no. *(including area code)* ( )	
13. Person to contact for further information *(print or type)*	14. Fax no. *(including area code)* ( )	15. E-mail address *(if applicable)*