

Processing Tips for Dual Appointments for Employees of Agencies Serviced by NFC

The Office of Personnel Management's (OPM's) Guide to Processing Personnel Actions (GPPA) allows employees to be covered by more than one appointment simultaneously i.e., a dual appointment which allows for pay from more than one position within the Federal Government.

The following are basic provisions for employees with dual appointments:

- There is no restriction on the number of appointments an individual may hold at any one time, only upon the number of hours for which the individual is paid.
- An individual is not entitled to receive basic pay for more than 40 hours a week unless under an authorized alternative work schedule (AWS) for which the limitation is 80 hours in a pay period.
- An individual may not be paid from two sources for the same hours.
- An employee on leave without pay (LWOP) may also accept and be paid for another Federal position. An individual holding dual appointments is entitled to receive premium pay for work in excess of 40 hours in a week or 80 hours in a pay period if under an authorized AWS.

These conditions do not apply to:

- Pay from a position for services rendered under emergency conditions, relating to health, safety, protection of life or property, or national emergency.
- Pay received from more than one expert or consultant position on a "when actually employed" basis when the pay is not for the same hours of the same day.
- Pay consisting of fees paid on a non-time basis.
- Pay received under 39 USC 1001 which permits an individual to be paid concurrently as an employee of the Postal Service other than a member of the Board of Governors or the Postal Rate commission and as an employee of any other Federal agency without regard to 5 USC 5533.
- Part-time or intermittent employment in positions with special salary rates established under 5 USC 5305.
- Part-time or intermittent employment as a foreign language instructor, translator, interpreter, or any other position which requires the knowledge and use of one or more foreign languages.
- Part-time or intermittent employment as a counselor in connection with the summer youth opportunity program in the Washington, D.C. area.

Agencies may grant additional exceptions when employment needs cannot be readily met.

Simultaneous Appointments within Different Departments or Agencies

The Payroll Personnel System (PPS) automatically calculates and pays the salaries when the dual appointments are under different departments or under different agencies within the same department.

The POI must process in the PPS an accession personnel action and all applicable payroll documents for each simultaneous appointment. Each pay period the agency submits an automated time and attendance (T&A) report for each appointment to pay the employee through the automated system.

Simultaneous Appointments within Same Agency

When there is more than one appointment within the same agency the salaries and benefits must be calculated and paid manually.

The accession personnel action for the first appointment is processed in the PPS and subsequent simultaneous appointments are processed manually. Special Employee Code 35 must be included on the personnel actions for the subsequent simultaneous appointments to indicate the employees are paid manually.

Each pay period the agency submits an automated T&A for the first appointment and the POI submits a SPPS Web manual payment request for the simultaneous appointments. The POI must state the employee has dual appointments, furnish copies of the SF-50Bs documenting the multiple appointments and list the rate of pay, pay transaction codes (TC), hours worked per TC, accounting to be charged, and deductions to be withheld for each simultaneous appointment.

Tax Reporting for Dual Appointments

As NFC is the payroll provider for all agencies and departments using PPS, all payments, both automated and manually paid, are recorded on one W-2 record regardless of how many appointments are held by an individual employee. On the W-2, the "Employer's Name" reflects one departmental name, regardless of the number of appointments, plus "c/o National Finance Center".

Processing of Benefits for Dual Appointments

- **Leave:** Leave accrues separately in each agency/department and is used only in the agency/department where it is earned. Changes to leave records are made in TINQ.
- **Retirement:** When an employee holds more than one position and any one of the positions is covered by the Civil Service Retirement System (CSRS) or the Federal Employees Retirement System (FERS), the combined base salary from all positions is subject to withholdings for retirement. Retirement deductions are withheld for each appointment. The employee receives service credit for all calendar time spent under one

or more covered appointments but will not receive additional credit for simultaneous appointments.

- **Life Insurance:** An employee who holds more than one position and is eligible for life insurance coverage under any one appointment must elect coverage under all or none of the appointments. If the employee elects coverage, the annual salary for insurance purposes is the combined base salary from all appointments.

When more than one POI is involved, the POI of the agency that pays the higher of the salaries should contact the other POI, confirm the salaries paid, and assume responsibility for withholding all of the required premiums from the salary. The agency that pays the highest salary must also provide the government contribution for basic insurance based on the total amount of basic coverage the employee has from all covered positions.

- **Health Benefits:** Health benefits coverage is processed in the same manner as life insurance coverage. Both agencies contribute to the cost of FEHB. The employee must elect coverage under all or none of the covered appointments.

When an employee, whose enrollment is continued because of LWOP, temporarily accepts another position, the first POI submits an SPPS Web request to transfer the enrollment to the second POI when more than one POI is involved. If the employee is still carried in LWOP status when the second position is terminated, the enrollment is transferred back to the first POI through SPPS Web.

Processing Accession Personnel Actions

When an accession personnel action is processed and applies in PPS, a master salary record is established in IRIS Program, IR101, Salary Data. This record is used to calculate pay for the employee.

When an accession personnel action is processed and an active appointment exists in PPS, PINE issues Error Message Code 138, Master on Database – Check if Dual Appointment. Upon receipt of this PINE message, the POI should contact the employee to determine if the individual is working for another Federal organization.

- If there is no dual appointment, change the NOA and authority to an appropriate NOA, e.g. conversion, reassignment and so on.
- If there is a dual appointment, contact the NFC Help Desk to request entry of the override status code to bypass the PINE message.

Please note that requesting NFC to force an accession action to apply when a dual appointment situation does not exist, results in two master salary records. When there are two master records, the employee may not be paid correctly.

To remedy the situation, the POI is required to either roll the accession action off the database or create a history correction package to either cancel the accession or correct the NOA whichever is appropriate. In many cases, the history correction package will not apply without programming intervention.