

Chapter Overview

Introduction The objective of this chapter is to provide a concise, user friendly job aid or starting, stopping, or changing an allotment, claiming non-receipt of an allotment, and changing a member's tax status. This chapter provides checklists, guides, and information required to complete these tasks.

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Section Overview

Introduction

This section provides you with the procedures needed to start, stop or change an allotment. It also provides the procedure for submitting a claim for non-receipt of an allotment.

In this section

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8.A.1 Allotments

8.A.1.1 Introduction

The allotment system is a convenience provided to active duty members (or reservists on long-term active duty) for deductions from their monthly pay. These deductions can be used for savings, loans, insurance, U.S. Savings Bonds, charities, support of dependents, education, CG associated dues, and any other legal purpose.

8.A.1.2 Reference

(a) Coast Guard Pay Manual, COMDTINST M7220.29 (series), Chap. 7, Allotments From Pay

8.A.1.2 Procedures

To start, change or stop an allotment or a bond:

- Assist the member in using the Self Service option in Direct Access to start, stop, or change the following types of allotments:
 - 1) CG Association Dues
 - 2) Contributions to CG Mutual Assistance
 - 3) Insurance Premiums, including Navy Mutual Aid Insurance
 - 4) Loan repayment to financial institution (other than, CG Mutual Assistance, American Red Cross, Armed Forces Relief, and government debts)
 - 5) Personal savings/checking accounts
 - 6) Purchase of U.S. Saving Bonds other Treasury securities through *TreasuryDirect*
 - 7) Support of Dependents
 - Self Service users see <http://www.uscg.mil/ppc/ps> for instructions.
 - For all other types of allotments and for members without access to Direct Access:
 - Submit an Allotment Worksheet (CG-2040), or if starting a CFC allotment, submit the CFC pledge card (provided with CFC fund raising materials) to the SPO.
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Section A
ALLOTMENTS

8.A.2 Allotment Checklist

8.A.2.1 Introduction

This checklist provides a job aid to be used when a unit/SPO is completing necessary tasks for starting, changing, or stopping allotments. It is designed to be reproduced locally.

8.A.2.2 Checklist

Standard procedures for allotments.

Step	Item	Applies To	Check Off
1	Allotment must be for an authorized purpose. Refer to Coast Guard Pay Manual, COMDTINT M7220.29 (series), Section 7-A or the reverse side of the Allotment Worksheet (CG-2040) for allotment rules.	Starts	
2	A member is permitted to have only one current allotment of the following types: <ul style="list-style-type: none"> • Combined Federal Campaign Fund • One education allotment (either Veteran's Education Assistance or Montgomery GI Bill) • MGIB Additional Amount • Loan Repay-CG Mutual Assistance • Navy Mutual Aid Insurance 	Starts	
3	A member may have multiple allotments to the same payee provided each allotment has a unique account number.	Starts	
4	Member must have enough projected pay to cover new allotment amount.	Starts Changes	
5	Allotment starts and changes must process in JUMPS prior to mid-month compute; e.g., an allotment start effective 1 June must process in JUMPS prior to mid-month June compute cycle cutoff. See the Direct Access Allotment Overview in the online help for compute cycle cutoff dates.	Starts Changes	
6	Allotment stops must process in JUMPS prior to end-month compute of the following month; e.g., an allotment stop effective 30 June must process in JUMPS prior to the July end-month compute cycle.	Stops	
7	Allotments may not be submitted more than two months in advance of desired action.	Starts Changes Stops	

8.A.3 Nonreceipt of an Allotment

8.A.3.1 Introduction This job aid explains the process for reporting nonreceipt of an allotment.

8.A.3.2 Reference (a) Coast Guard Pay Manual, COMDTINST M7220.29 (series), Section 7, Allotments from Pay

8.A.3.3 Procedures Follow these procedures for claiming nonreceipt of an allotment.

When Allotment Type is	Then the....	Does This....
An allotment	Member or Admin unit	<ul style="list-style-type: none"> • Verifies with financial institution ACH Department that allotment payment has not been received by electronic fund transfer (EFT). • Sends an E-Mail message to PPC-DG-CustomerCare@uscg.mil or submit an online trouble ticket (http://www.uscg.mil/ppc/ccb) with the following information: <ul style="list-style-type: none"> • member's EMPLID • member's name (last, first, mi) • member's rank • member's unit • member's phone number • date of missing allotment payment • name of financial institution • allotment amount • allotment account number
	PPC (mas)	<ul style="list-style-type: none"> • Locates original payment or makes special EFT payment, normally within 3 business days

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Section A
ALLOTMENTS

Nonreceipt of an Allotment or Bond, Continued

**8.A.3.3 Procedures
(continued)**

When Allotment Type is	Then the....	Does This....		
		If	Then	And
An allotment		The member does not have access to E-mail	Complete a Nonreceipt Worksheet, CG-2050	Mail to PPC (mas)

**Section A
ALLOTMENTS**

8.A.2 Allotment Checklist

8.A.2.1 Introduction

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8.A.2.2 Checklist

Standard procedures for allotments.

Step	Item	Applies To	Check Off
1	Allotment must be for an authorized purpose. Refer to Coast Guard Pay Manual, COMDTINT M7220.29 (series), Section 7-A or the reverse side of the Allotment Worksheet (CG-2040) for allotment rules.	Starts	
2	A member is permitted to have only one current allotment of the following types: <ul style="list-style-type: none"> • Combined Federal Campaign Fund • One education allotment (either Veteran's Education Assistance or Montgomery GI Bill) • MGIB Additional Amount • Loan Repay-CG Mutual Assistance • Navy Mutual Aid Insurance 	Starts	
3	A member may have multiple allotments to the same payee provided each allotment has a unique account number.	Starts	
4	Member must have enough projected pay to cover new allotment amount.	Starts Changes	
5	Allotment starts and contribution amount changes must process in Direct Access prior to mid-month payroll finalization; e.g., an allotment start effective 1 June must process in Direct Access prior to mid-month June payroll finalization. Changes to the account or routing number must process in Direct Access prior to end-month payroll finalization. See the Direct Access Allotment Overview in the online help for payroll finalization dates.	Starts Changes	
6	Allotment stops must process in Direct Access prior to mid-month payroll finalization of the current month; e.g., an allotment stop effective 30 June must process in Direct Access prior to the July mid-month payroll finalization.	Stops	
7	Allotments may not be submitted more than two months in advance of desired action.	Starts Changes Stops	

Section Overview

Introduction This section provides information needed to change federal tax withholding,, change state tax withholding, or state of legal residence, and report entitlement to Combat Tax Exclusion. This section will also assist you in requesting a duplicate or corrected W-2 form or to request a federal or state tax adjustment.

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8.B.1 Federal Income Tax Withholding

8.B.1 Introduction

Every member is required to file an IRS Form W-4 when a pay account is initially opened. Once the tax withholding is started there are times when it needs to be changed. This provides a job aid in assisting a member who is changing their tax withholding.

8.B.2 Reference

- (a) Coast Guard Pay Manual, COMDTINST M7220.29 (series), Sec. 8-A, Withholding of Federal Income Tax
 - (b) Internal Revenue Service (IRS), Publication 919, How Do I Adjust My Tax Withholding - <http://www.irs.gov/pub/irs-pdf/p919.pdf>
 - (c) Coast Guard Servicing Personnel Office Manual, PPCINST M5231.3 (series), Part II, Pay Entitlements, Chap. 13.
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8.B.3 Change Federal Income Tax Withholding

Federal income tax withholding should be reviewed whenever:

- There is a change in marital status.
- There is a change in the number of exemptions claimed.

Members should also review and adjust their withholding if they prepare their annual tax return and find they are due a large refund or have a balance due that is more than they can comfortably pay or is subject to a penalty. Reference (b) provides worksheets and guidance for accurately determining the amount to be withheld.

To change federal income tax withholding, the member must:

Step	Action
1	Complete IRS Form W-4 (http://www.irs.gov/pub/irs-pdf/fw4.pdf)
2	If you have access to Direct Access (DA), complete change in Self-Service “W-4 Tax Information” application; otherwise, forward IRS Form W-4 to SPO for completion in “Employee Tax Data” in DA. For DA self-service procedures see: http://www.uscg.mil/ppc/ps/self_service/members/change_federal_or_state_tax_withholding.htm For SPO procedures see reference (c).

Note: DA Self-service cannot be used to claim an exemption from federal income tax withholding. See 8.B.4 on the following page.

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8.B.1 Federal Income Tax Withholding, Continued

8.B.4 Exempt from withholding

DA Self-service cannot be used to claim an exemption from federal income tax withholding (FITW). Members, who meet the conditions for an exemption from FITW, must submit a signed IRS form W-4 to the Pay & Personnel Center (MAS), via their SPO, for processing. Members claiming exemption from federal withholding must file a new IRS Form W-4 each year by 15 February.

8.B.5 Advance of Federal Earned Income Credit (EIC)

The option of receiving advance payroll payments of EIC expired on December 31, 2010.

8.B.2 State Income Tax Withholding

8.B.2.1 Introduction

Every member, who is a resident of a state authorized to have state income tax withheld from military pay, is required to file the appropriate state tax-withholding document (or IRS form W4 (<http://www.irs.gov/pub/irs-pdf/fw4.pdf>) annotated with “*FOR STATE TAX WITHHOLDING PURPOSES ONLY*”) when a pay account is initially opened. Once the tax withholding is started there are times when it may need to be changed. This provides a job aid in assisting a member who is changing their tax withholding.

8.B.2.2 Reference

- (a) Coast Guard Pay Manual, COMDTINST M7220.29(series), Sec. 8-B, Withholding of State Taxes
 - (b) Coast Guard Servicing Personnel Office Manual, PPCINST M5231.3 (series), Part II, Pay Entitlements, Chap. 13.
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8.B.2.3 State Income Tax Withholding

To change state income tax withholding, the member must:

Step	Action
1	Complete the appropriate State tax form (or IRS form W4 (http://www.irs.gov/pub/irs-pdf/fw4.pdf) annotated with “ <i>FOR STATE TAX WITHHOLDING PURPOSES ONLY</i> ” see State Tax Listing beginning in section 8.B.4 of this chapter)
2	If only changing marital status or the number of exemptions, and the member has access to Direct Access, complete change in the Self Service “State Tax Data” application (For DA self-service procedures see: http://www.uscg.mil/ppc/ps/self_service/members/change_federal_or_state_tax_withholding.htm); otherwise, forward to SPO for completion in DA’s “Employee Tax Data”. SPO procedures can be found in reference (b).

8.B.3 Changing State of Legal Residence

8.B.3.1 Legal Residence

State of Legal Residence information is required for determining the correct State of legal residence for purposes of withholding State income taxes from military pay.

Each member must designate a legal residence, and report any changes thereto. A member's legal residence does not change because of change of permanent station. The legal residence at the time of entry into the Service remains the same until changed by the member.

Members should be counseled not to confuse the State of Legal Residence with their "home of record". The home of record is used for fixing travel and transportation allowances upon separation from the service. A home of record can only be corrected, it cannot be changed.

8.B.3.2 Reference

- (a) Coast Guard Pay Manual, COMDTINST M7220.29(series), Sec. 8-B, Withholding of State Tax
 - (b) Coast Guard Servicing Personnel Office Manual, PPCINST M5231.3 (series), Part II, Pay Entitlements, Chap. 13.
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8.B.3.3 Changing State of Legal Residence

If a member has met all the requirements necessary to establish a new legal residence/domicile, the member must complete a [DD Form 2058](#), State of Legal Residence Certificate, and submit it to the SPO. The SPO will enter the change in "Employee Tax Data" in Direct Access.

- DD Form 2058 is available at:
<http://www.dtic.mil/whs/directives/infomgt/forms/efoms/dd2058.pdf>
 - SPO procedures for processing a change of state of legal residence can be found in reference (b).
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8.B.4 State Tax Listing

8.B.4.1 Introduction

The two charts below provide valuable information to the member on each state concerning withholding requirements, tax forms addresses, phone numbers and internet addresses. The first chart separately lists those states which offer internet addresses and tax forms available on-line for downloading.

State	Internet Address
Alabama	http://www.ador.state.al.us/
Alaska	http://www.revenue.state.ak.us/
Arizona	http://www.azdor.gov/
Arkansas	http://www.dfa.arkansas.gov/Pages/default.aspx Excludes all military earnings from state tax
California	http://www.ftb.ca.gov/
Colorado	http://www.colorado.gov/revenue
Connecticut	http://www.ct.gov/drs
Delaware	http://revenue.delaware.gov/
D.C.	http://cfo.dc.gov/otr/site/default.asp
Florida	http://dor.myflorida.com/dor/taxes/
Georgia	https://etax.dor.ga.gov/
Hawaii	http://www.state.hi.us/tax/
Idaho	http://tax.idaho.gov/
Illinois	http://www.revenue.state.il.us/
Indiana	http://www.state.in.us/dor/
Iowa	http://iowa.gov/tax/ Excludes all military earnings from state tax
Kansas	http://www.ksrevenue.org/
Kentucky	http://revenue.ky.gov/ Exempts all military earnings from state tax.
Louisiana	http://www.rev.state.la.us/
Maine	http://www.state.me.us/revenue/homepage.html
Maryland	http://www.comp.state.md.us/
Massachusetts	http://www.state.ma.us/dor
Michigan	http://www.michigan.gov/treasury
Minnesota	http://www.taxes.state.mn.us/
Mississippi	http://www.dor.ms.gov/ Withholding Exemption Certificate: Mississippi Form 89-350

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8.B.4 State Tax Listing, Continued

Missouri	http://dor.mo.gov/index.php
Montana	http://revenue.mt.gov/default.mcpX
Nebraska	http://www.revenue.ne.gov/index.html
Nevada	http://www.tax.state.nv.us/
New Hampshire	http://www.nh.gov/revenue/
New Jersey	http://www.state.nj.us/treasury/taxation/
New Mexico	http://www.tax.newmexico.gov/Pages/TRD-Homepage.aspx
New York	http://www.tax.ny.gov/
No. Carolina	http://www.dor.state.nc.us/
No. Dakota	http://www.nd.gov/tax/
Ohio	http://tax.ohio.gov/
Oklahoma	http://www.oktax.state.ok.us/
Oregon	http://www.oregon.gov/dor/
Pennsylvania	http://www.revenue.state.pa.us/
Puerto Rico	http://www.hacienda.gobierno.pr/
Rhode Island	http://www.doa.state.ri.us/
So. Carolina	http://www.sctax.org/
So. Dakota	http://www.state.sd.us/drr2/revenue.html
Tennessee	http://www.state.tn.us/revenue No state income tax
Texas	http://www.window.state.tx.us/
Utah	http://www.tax.utah.gov/
Vermont	http://www.state.vt.us/tax/
Virginia	http://tax.virginia.gov
Washington	http://www.dor.wa.gov/
W. Virginia	http://www.wva.state.wv.us/wvtax/default.aspx
Wisconsin	http://www.dor.state.wi.us/
Wyoming	http://revenue.state.wy.us/

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**Section B
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8.B.4 State Tax Listing, Continued

State and contact phone number	Authorized to Have SITW Withheld From Military Members	Tax Withholding Form State Requires	State Tax Office Address
Alabama (334) 242-1170	Yes	State Form A-4	Alabama Department of Revenue Individual & Corporate Tax Division PO Box 327465 Montgomery, AL 36132-7465
Alaska (907) 465-2300	NO STATE INCOME TAX		
Arizona (602) 255-3381	Yes (Exempts all military pay)	State Form A-4 or A-4M	Arizona Department of Revenue Taxpayer Information & Assistance PO Box 29086 Phoenix, AZ 85038-9086
Exemption to state withholding: Effective tax year 2006, Arizona exempts all active duty and reserve income.			
Arkansas 501) 682-1100	Yes (Exempts all military pay)	State Form AR-4EC	Arkansas Department of Finance and Administration Individual Income Tax Section Rm 138, Ledbetter Building Little Rock, AR 72203
Exemption to state withholding: Effective tax year 2014, Arkansas exempts all active duty and reserve income.			
California 800-338-0505 (automated) 800-852-5711	Yes	State Form EDD DE4*	California Franchise Tax Board PO Box 942840 Sacramento, CA 94240-0040
Conditions for exemption from state tax: If member is on active service and is stationed outside the state.			
Colorado 303-238-7378	Yes	Federal Form W-4 *	Colorado Department of Revenue 1375 Sherman Street Denver, CO 80261
Commonwealth of Northern Marianas Islands	Yes		Department of Finance PO Box 5234 CHRB Saipan, MP 96950
Connecticut 800-382-9463 (in state) (860)297-5962(out of state)	Yes	State Form CT-W4	Taxpayer Services Division Department of Revenue Services 25 Sigourney Street Hartford, CT 06106-5032
Conditions for exemption from state tax: If the member does not maintain a permanent place of abode in the state, AND maintains a permanent place of abode outside the state, AND spends not more that 30 days in the state during the tax year. Members occupying single-type government quarters are NOT considered to be maintaining a permanent place of abode in the state.			
Delaware (302) 577-8200	Yes	Federal Form W-4 *	Delaware Division of Revenue 820 N. French Street Wilmington, DE 19801
District of Columbia (202) 727-4829	Yes	State Form D-4	DC Government Office of Tax & Revenue 941 Capitol St. NE Washington, DC 20002
Florida (850) 922-4827/4826	NO STATE INCOME TAX		
Georgia (404) 417-2300	Yes	State Form G-4	Georgia Department of Revenue 270 Washington St. SW Atlanta, GA 30334
Hawaii 800 222-3229	Yes	State Form HW-4	Hawaii Department of Taxation PO Box 3559 Honolulu, HI 96811-3559

* These states use Federal W-4 annotated "For SITW Purposes Only".

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8.B.4 State Tax Listing, Continued

State and contact phone number	Authorized to Have SITW Withheld From Military Members	Tax Withholding Form State Requires	State Tax Office Address
Idaho (208) 334-7660 800-972-7660	Yes	Federal Form W-4*	Taxpayer Services Idaho State Tax Commission PO Box 36 Boise, ID 83722-0036
<i>Conditions for exemption from state tax: If member is on active service and is stationed outside the state.</i>			
Illinois 800-732-8866	Yes (exempts all active duty military pay)		Illinois Department of Revenue Taxpayer Correspondence PO Box 19044 Springfield, IL 62794-9044
Indiana (317) 233-4016	Yes	State Form WH-4	Indiana Department of Revenue Taxpayer Services Division Indiana Government Center 100 N. Senate Avenue, No. 105 Indianapolis, IN 96811
Iowa 800-367-3388 (in state) (515) 281-3114 (out of state)	Yes (Excludes all military pay from state tax)	State Form IA-W4	Iowa Department of Revenue PO Box 10460 Des Moines IA 50306-0460
<i>Conditions for exemption from state tax: all military pay received by active duty or reserve members of the Armed Forces is excluded from Iowa income tax. The military pay exclusion applies to all Iowa military members regardless of where the member is stationed.</i>			
Kansas (785) 368-8222	Yes	Federal Form W-4 *	Kansas Department of Revenue Taxpayer Assistance Bureau 915 SW Harrison Street Topeka, KS 66625-0001
Kentucky (502) 564-4581	Yes (exempts all active duty military pay effective 1 Jan 2010)		Kentucky Revenue Cabinet Taxpayer Assistance 200 Fair Oaks Lane Frankfort, KY 40620
Louisiana (225) 219-2448	Yes	Federal Form W-4 *	Louisiana Department of Revenue PO Box 201 Baton Rouge, LA 70821
Maine (207) 626-8475	Yes	State Form W-4ME	Maine Revenue Services Income/Estate Tax Division 24 State House Station Augusta, ME 04333-0024
Maryland (410) 260-7980 (Central MD) 800-638-2937 (Others)	Yes	State Form MW-507	Maryland Taxpayer Service 110 Carroll St Annapolis, MD 21411
Massachusetts (617) 887-6367 or 800-392-6089	Yes	State Form M-4	Massachusetts Taxpayers Assistance 200 Arlington St Chelsea, MA 02150
Michigan 800-487-7000	Yes (exempts all active duty military Pay)		Michigan Department of the Treasury Treasury Building Lansing, MI 48922
Minnesota (651) 296-3781 800-652-9094	Yes (exempts all military pay)	Federal Form W-4 *	Minnesota Department of Revenue Individual Income Tax Division Mail Station 5510 St. Paul, MN 55146-5510

Conditions for exemption from state tax: If member is on active service and is stationed outside the state.

*** These states use Federal W-4 annotated "For SITW Purposes Only".**

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8.B.4 State Tax Listing, Continued

State and contact phone number	Authorized to Have SITW Withheld From Military Members	Tax Withholding Form State Requires	State Tax Office Address
Mississippi (601) 923-7393	Yes	State Form 62-420	Mississippi State Tax Commission PO Box 1033 Jackson, MS 39215-3338
Use form: http://www.mstc.state.ms.us/taxareas/withhold/89350001.pdf			
Missouri (573) 751-7200	Yes	State Form MO W-4	Taxpayer Services Missouri Department of Revenue PO Box 3300 Jefferson City, MO 65105
Conditions for exemption from state tax: See the rules for Connecticut.			
Montana (406) 444-6900:	Yes (exempts all active duty military pay)	Federal Form W-4 *	Montana Department of Revenue PO Box 5805 Helena, MT 59604
Conditions for exemption from state tax	If member performs active duty in the Regular Armed Forces, is legal resident of Montana, and entered into active duty from Montana. However, members serving in Reserve components should have state income taxes withheld. Active duty personnel must file a return even if qualified for an exemption.		
Nebraska 800-742-7474	Yes	Federal Form W-4 *	Nebraska Department of Revenue 301 Centennial Mall S. PO Box 94818 Lincoln, NE 68509-4818
Nevada (775) 687-4892	NO STATE INCOME TAX		
New Hampshire (603) 271-2186	NO STATE INCOME TAX		
New Jersey (609) 292-6400	Yes	Federal Form W-4 *	Division of Taxation PO Box 266 Trenton, NJ 08695-0266
Conditions for exemption from state tax: See the rules for Connecticut.			
New Mexico (505) 827-0822	Yes (effective 1/1/07, exempts all active duty military pay)	Federal Form W-4 *	Taxation and Revenue Department PO Box 25122 Santa Fe, NM 87504-5122
Conditions for exemption from state tax: See rules for Montana			
New York 800-443-3200	Yes	Federal Form W-4 *	Correspondence Unit W.A. Harriman Campus Albany, NY 12227
Conditions for exemption from state tax: See the rules for Connecticut			
North Carolina (919) 733-2332 or 877-252-4052	Yes	State Form NC-4	Department of Revenue PO Box 25000 Raleigh, NC 27640-0640
North Dakota 800-638-2901 (In state) (701) 328-3450 (Out of state)	Yes	Federal Form W-4 *	State the Tax Commissioner State Capitol 600 E Boulevard Avenue Bismarck, ND 58505-0599
Ohio 800-282-1780	Yes	State Form IT-4*	Taxpayer Services Division 830 Freeway Drive N Columbus, OH 43229
Conditions for exemption from state tax: Effective with tax year 2007, if member is on active service and is stationed outside the state. Member should complete form IT 4 MIL, Military Employee Withholding Exemption Certificate, to claim the exemption and forward it to their SPO. SPO will enter exemption in DA. http://tax.ohio.gov/divisions/ohio_individual/individual/military_service_ohio_taxes_deduction.stm			
Oklahoma (405) 521-3160	No (exempts all active duty military pay effective 1 July 2010)		Taxpayer Assistance Division 2501 Lincoln Boulevard Oklahoma City, OK 73194
Oregon 800-356-4222 (In state) (503) 378-4988 (All others)	Yes	Federal Form W-4 *	Revenue Building Tax Help, Room 135 955 Center Street NE Salem, OR 97310-2555
Conditions for exemption from state tax: See rules for Connecticut.			

* **These states use Federal W-4 annotated "For SITW Purposes Only".**

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8.B.4 State Tax Listing, Continued

State and contact phone number	Authorized to Have SITW Withheld From Military Members	Tax Withholding Form State Requires	State Tax Office Address
Pennsylvania (717) 787-8201 888-728-2937	Yes	Federal Form W-4 *	Bureau of Individual Taxes Taxpayer Inquiry Unit 5 th Floor, Strawberry Square Harrisburg, PA 17128
Conditions for exemption from state tax: See rules for Connecticut.			
Puerto Rico (787)721-2020	Yes (If stationed outside the U.S.)	Form 499R-4.1	Director, Income Tax Division Treasury Department PO Box S-4515 San Juan, PR 00901
Note: Filing of a tax return and payment of personal income tax may be required. It is the member's responsibility to contact the state tax authority to determine tax liability.			
Rhode Island (401) 574-8829	Yes	Federal Form W-4 *	Rhode Island Division of Taxation 1 Capitol Hill Providence, RI 02908
South Carolina (803) 898-5709	Yes	Federal Form W-4 *	South Carolina Department of Revenue PO Box 125 Columbia, SC 29214
South Dakota 800-829-9188	NO STATE INCOME TAX		
Tennessee 800-342-1003 (In state) (615) 253-0600	NO STATE INCOME TAX		Department of Revenue Jackson State Office Building 500 Deaderick St Nashville, TN 37242
Texas 800-662-4335	NO STATE INCOME TAX		
Utah 800-662-4335	Yes	Federal Form W-4 *	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134
Vermont 866-828-2865 (In state) (802) 828-2865	Yes	State Form W-4VT	Vermont Department of Taxes Taxpayer Services Division 109 State Street Montpelier, VT 05609
Conditions for exemption from state tax: If member is on active service and is stationed outside the state.			
Virginia (804) 367-8031	Yes	State Form VA-4	Customer Services Section PO Box 1115 Richmond, VA 23218-1115
Washington 800-647-7706	NO STATE INCOME TAX		
West Virginia 800-982-8297 (304) 558-3333	Yes		Department of Tax & Revenue Taxpayer Services Division PO Box 3784 Charleston, WV 25337-3784
Conditions for exemption from state tax: Military Pay For residents who are stationed outside of WV, and who are not present in WV for more than 30 days during the tax year, military pay is not taxed. For all other residents, military pay is taxable to the extent it is taxable on the federal return.			
Wisconsin (608) 266-2486	Yes	Federal Form W-4 *	Wisconsin Department of Revenue PO Box 8903 Madison, WI 53708
Wyoming (307) 777-7961	NO STATE INCOME TAX		

* These states use Federal W-4 annotated "For SITW Purposes Only".

8.B.5 Income Tax Exclusion for Duty in Combat Zone

8.B.5.1 Introduction

Certain income earned by members of the Armed Forces while in a combat zone designated by the President is not subject to withholding of federal or state income tax.

8.B.5.2 Reference

- (a) Coast Guard Pay Manual, COMDTINST M7220.29 (series), Sec. 8-G, Income Tax Exclusion for Duty in a Combat Zone
 - (b) [DoD Financial Management Regulation, Volume 7a: Military Pay Policy and Procedures - Active Duty And Reserve Pay, Chap 44, Par 440103.A - Combat Zone Defined and Figure 44-2 Combat Zone Tax Relief Areas](#) for list of authorized areas
 - (c) Coast Guard Servicing Personnel Office Manual, PPCINST M5231.3 (series), Part II, Pay Entitlements, Chapter 11, Special and Incentive Pay, Section D, Combat Tax Exclusion
-

8.B.5.3 Rules for Combat Tax Exclusion

Per reference (a), the following rules apply when determining income tax exclusion for duty in a combat zone.

- A member who is present on official duty in a combat zone, no matter how brief, qualifies for combat tax exclusion for that month.
 - When the airspace over a combat zone is specifically included as part of the zone, members who pass over or through the combat zone during the course of a trip between two points, both of which lie outside the zone, are entitled to an exclusion.
 - If the airspace over a combat zone is not specifically included as a part of the zone this exclusion is valid only if the members are assigned to the airspace of the combat zone on official temporary duty, or if the members otherwise qualify for hostile fire/imminent danger pay as a result of the flight.
 - Members performing military duties in areas outside a designated combat zone in support of military operations in a combat zone, who qualify for imminent danger pay, also qualify for combat tax exclusion.
-

Continued on next page

8.B.5 Income Tax Exclusion for Duty in Combat Zone, Continued

8.B.5.4 Qualified Areas for Combat Tax Exclusion

Reference (b) designates combat zones, which qualify for federal income tax exclusion. The listing of qualified areas may be modified from time to time via ALCOAST messages.

8.B.5.5 Amount of Combat Tax Exclusion

For enlisted members and warrant officers, all taxable military pay items earned by a member during a month while serving in a combat zone are excluded from federal taxation.

For officers O-1 and above, income which exceeds the maximum monthly MCPOCG basic pay amount, plus the amount of imminent danger pay to which the officer is authorized, is considered taxable wages and is not exempt.

Note 1: Special Pay - Duty Subject to Hostile Fire or Imminent Danger (HF/ID)(if entitled) is not included in the ceiling.

Members entitled to combat tax exclusion will not have any Federal income tax withheld from the exempted amount of their pay. Members may voluntarily elect to have taxes withheld. Check specific state regulations regarding state withholding.

8.B.5.6 Extension of filing date for tax returns

Members serving in a combat zone are allowed an extension of up to 180 days to file their federal income tax return.

The due date for filing state tax returns is regulated by each state. Members serving in a combat zone should contact their state tax office regarding the postponement of filing state tax returns

Continued on next page

8.B.5 Income Tax Exclusion for Duty in Combat Zone, Continued

8.B.5.7 Procedures

Notify the servicing SPO, via letter or message, when a member qualifies for or loses entitlement to combat tax exclusion. When starting combat tax exclusion, include a statement indicating the member is entitled on either a:

- Continuous basis (tax exclusion will continue until submission of a subsequent stop transaction) or on a,
- One time basis (tax exclusion for a single month only).

Notification of eligibility for combat tax exclusion will be included with a notification of eligibility for Special Pay - Duty Subject to Hostile Fire or Imminent Danger (HF/ID). See section 7-A of this manual for the procedures for reporting entitlement to HF/ID and, if applicable Combat Servicemember's Group Life Insurance (SGLI) Allowance. See section 7-B of this manual for Combat SGLI procedures.

Direct Access data entry procedures for SPOs are contained in reference (c).

8.B.6 Information about the W-2 Form and How to Request a Duplicate or Corrected W-2 Form

8.B.6.1 Mailing of IRS Form W-2

IRS Form W-2s are mailed no later than 31 January of each year. To allow for reasonable mailing and forwarding due to address changes, reporting of lost or missing W-2 forms is after 15 February.

8.B.6.2 Ensuring Tax Mailing Address is correct

To furnish the member with a timely IRS Form W-2, all active duty, reserve and retired personnel must:

- Continuously keep his/her home mailing address up to date in Direct Access.
- Notify Post Office in late December, so W-2 can be forwarded.
- Ensure all addresses comply with prescribed postal address standards.

Note: Information about mailing addresses:

To comply with Postal regulations and to receive mailing discounts, addresses contained in JUMPS are run through a monthly postal standard address conversion program.

The postal database does not recognize that numerous Coast Guard units may reside at a given address. For instance, in Portsmouth, there are several units located at 4000 Coast Guard Blvd. For single members living in barracks or shipboard berthing, the unit's name may be part of the address.

To ensure proper delivery, the unit's name must be entered at the BEGINNING of the street information on the Tax Mailing Address transaction and the accurate 9-digit zip code must also be entered.

If the unit's name is at the end of the street information or as part of the city/town information or the 9-digit zip code was not entered, the unit's name will be deleted by the monthly postal address conversion program.

Example of Good Address: BASE (BEQ) 4000 CG Blvd
Portsmouth, VA 23703-2199

Example of Bad Address: 4000 CG Blvd BASE (BEQ)
Portsmouth, VA 23703-2199

Continued on next page

8.B.6 Information about the W-2 Form and How to Request a Duplicate or Corrected W-2 Form, Continued

8.B.6.3 For members entering the Coast Guard late in the calendar year

If transactions to access a member into Direct Access do not properly process until after the end month compute December polling cutoff, the member will not receive a W-2 for the year member entered the Coast Guard.

Example:

A member enlists on 16 December 2011, but was not paid by until 15 January 2012. The member will not receive a W-2 for 2011. The taxable wages earned by the member during calendar year 2011 will be reported on the member's 2012 IRS Form W-2 (as per IRS regulations).

8.B.6.4 Taxable wages are reported when paid vice when earned

Taxable wages are reported when paid not when earned.

Example:

An E-5 serves aboard a Career Sea Pay eligible vessel from 12 to 16 December 2011, but the member does not receive payment for the Career Sea Pay earned in 2011 until 15 January 2012. Per IRS regulations, the taxable income is reported on the IRS Form W-2 for 2012.

8.B.6.5 General information regarding the IRS Form W-2

General information regarding each block on the IRS Form W-2 can be found on the reverse of "Copy C for Employee's Records". Below is information concerning blocks 12.T and 15 of the IRS Form W-2.

Block	Information about the block
12.T	Adoption Assistance Benefits. Qualified adoption expenses paid by the Coast Guard are not subject to federal income tax withholding.
15	<ul style="list-style-type: none">• For active duty members, IRS regulations require the "Retirement Plan" block be checked.• For reserve members, the "Retirement Plan" block will only be checked if the member served on active duty, other than for training, for more than 90 days. If the cumulative active service during the calendar year was less than 91 days, the "Retirement Plan" block will not be checked on the reserve member's IRS Form W-2.

Continued on next page

8.B.6 Information about the W-2 Form and How to Request a Duplicate or Corrected W-2 Form, Continued

8.B.6.7 W-2 Information Available in Direct Access Self-Service

IRS Form W-2 information is loaded into Direct-Access Self-Service for Coast Guard military personnel (active duty and reserve only) in late January (after the January end-month payroll compute cycle usually around the 20th of the month).

The W-2 data is not an *"electronic"* W-2 that a member can print and mail with their tax return. However, the W-2 data reflects the information on the paper W-2 that is mailed annually at the end of January.

If the member is an electronic filer, the member can use the information on the Direct Access Self Service W-2 data page to prepare and file their annual return.

Earnings and withholding information from our pay system is transmitted to the IRS, but **we do not exchange W-2 data with any commercial software or tax preparation firms.**

An example of the self-service W-2 data is on the following page

Continued on next page

8.B.6 Information about the W-2 Form and How to Request a Duplicate or Corrected W-2 Form, Continued

8.B.6.7 W-2 Information Available in Direct Access Self-Service (Continued)

DA Self Service "View My W2 Data" Page

W-2 Information Summary

W-2 St. **Preproduction example of W-2 data displayed in Direct Access Self-Service**

Company: CGA Year: 2008 EmplID: Form: W Complete Void W-2c Issue

W-2 Details View All First 1 of 1 Last

LASTNAME FIRSTNAME M
123 ANY STREET APT. 12
YOUR CITY
TX 664163591

Control #:
Sequence Number: 1
Social Security #:
Employer ID (SWT):

This section will display the address your W-2 was mailed to.

Click "View All" to display all the rows, only the first two are displayed by default

This section reflects box 13 of the W-2 form

The numbers correspond to W-2 form box numbers.

Box	Description	W-2 Amount
01	Wages,tips,other compensation	46112.40
02	Federal income tax withheld	3929.34
03	Social Security wages	46112.40
04	Social Security tax withheld	3527.60
05	Medicare wages and tips	46112.40
06	Medicare tax withheld	668.63

Employee Status

- Statutory Employee
- Legal Representative
- Deferred Compensation
- Pension Plan
- Deceased

States/Localities View All First 1 of 1 Last

State	Locality	TaxGrs YTD	Tax YTD
MS		46112.40	1566.00

This section will also include the state Employer ID number.

W-2 form box numbers 15, 16 & 17

Continued on next page

8.B.6 Information about the W-2 Form and How to Request a Duplicate or Corrected W-2 Form, Continued

8.B.6.8 How to request a duplicate IRS Form W-2

Active duty, reserve, separated or retired members use [CG-2016, W-2 request form](#) to request a duplicate IRS Form W-2. Completely fill in the pertaining areas, and email to PPC Customer Care at the following address: ppc-dg-customer@uscg.mil. If submitting via CG Workstation, a digital signature will be accepted.

No requests will be processed before 15 February to allow for mail delivery delays.

Note: The CG-2016 form is for only W-2 requests. To change your address in the system, you can use Direct Access Self-Service or go through your SPO.

8.B.6.9 How to request a corrected IRS Form W-2

Follow the procedures below when questioning a figure reported on the IRS Form W-2:

Stage	Who Does It	What Happens
1	Member	Notifies unit admin office with the following: <ul style="list-style-type: none">• Item on W-2 suspected to be in error• What the member thinks is the right amount and why• Calculations
2	Unit	<ul style="list-style-type: none">• Review member's calculations and supporting documentation, i.e., LES
3	SPO	<ul style="list-style-type: none">• Verify calculations provided by member/unit• Notify PPC (SEP) via online trouble ticket (http://cgweb.ppc.uscg.mil/ccb/) and provide calculations.

8.B.7 Request for Federal or State Tax Adjustments

8.B.7.1 Request for Federal or State Tax Adjustments

It is the member's responsibility to ensure that his/her federal or state tax information is kept current and up-to-date. If through administrative error (i.e., SPO received a tax adjustment request from the member, but failed to act on member's request), a retroactive adjustment may be requested. If there is no administrative error, a retroactive adjustment will not be made.

Example: The state of California permits the member to be exempt from state taxation while on active duty and stationed outside the state. If a member who is stationed in California and is a legal resident of California, transfers PCS to Florida, the member is responsible for ensuring he/she is exempt from state withholding. If the member does not initiate action to change his/her state tax until several months later, the member will not receive the SITW previously withheld. The member will have to collect any overpaid state taxes from the state of California.

If an adjustment needs to be made to the member's FITW or SITW then the member must:

If the Member is	Then
Active Duty, Reserve, or NOAA	<p>A request (i.e., Memo, E-mail) for an adjustment must be submitted via the servicing SPO, with supporting documentation (i.e., DD Form 2058), to PPC (SEP).</p> <p>Note: The request must be received at PPC prior to 10 December of the current tax year. Per IRS regulations, requests for refunds of FITW or SITW for a <u>prior tax year</u> will not be processed. For a prior tax year, the member will have to collect any overpaid FITW or SITW from the IRS or the state.</p>
Retired (or their annuitants)	<p>A request must be submitted to PPC (ras).</p> <p>Note: The request must be received at PPC prior to 10 November of the current tax year. Per IRS regulations, requests for refunds of FITW for a prior tax year will not be processed. For a prior tax year, the member will have to collect any overpaid FITW from the IRS.</p>

Continued on next page

8.B.7 Request for Federal or State Tax Adjustments, Continued

8.B.7.2 IRS Form W-2c

A statement of Corrected Income and Tax Amounts (IRS Form W-2c) is prepared by PPC (SEP) in cases where it becomes necessary to report corrected tax information. PPC (SEP) will issue a IRS Form W-2c when the member was qualified for Combat Tax Exclusion for duty in a combat zone.

For example: A member was eligible for Combat Tax Exclusion for the month of October 2011. On 15 February 2012, the member receives the W-2 and becomes aware that the appropriate transactions were not submitted by the SPO for tax exclusion. After the appropriate transactions are submitted by the SPO through JUMPS, PPC (SEP) will issue the member an IRS Form W-2c to adjust the member's taxable wages and Earned Income Credit (EIC) (blocks 1 and 13C).

Note: Per IRS regulations, since the tax year has ended, PPC cannot refund the FITW or SITW that was withheld in October 2011. Since the year has ended and all withholdings have been reported and paid to the IRS and/or applicable state, the member will collect any overpaid FITW or SITW when he/she files a return or an amended return.

For the purpose of making adjustments for prior period W-2s, all tax returns are considered to be filed on 15 April of the year after the close of the tax year, and any adjustments to a W-2 may only be made within 3 years of that date.

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Section C
THRIFT SAVINGS PLAN

Section Overview

Introduction This section provides the guidelines and procedures for the Thrift Savings Plan (TSP).

In this section

Topic ID	Topic	See Page
8.C.1	Thrift Savings Plan (TSP) Overview	8-C-2
8.C.2	TSP Enrollment	8-C-6
8.C.3	Account Maintenance/Contribution Changes	8-C-8
8.C.4	TSP Catch-Up Program	8-C-10

8.C.1 TSP Overview

8.C.1.1 Introduction

This section provides an overview of the TSP. Information that is more detailed can be found in the references listed below.

8.C.1.2 References

The following provide detailed information on the policy and procedures for the TSP.

- (a) <http://www.tsp.gov/> TSP website
 - (b) Coast Guard Pay Manual, COMDTINST M7220.29 (series), Sec. 6-G, Uniformed Services Thrift Savings Plan (TSP)
-

8.C.1.3 TSP Description

Thrift Savings Plan (TSP) is a Federal Government-sponsored retirement savings and investment plan for federal employees and members of the uniformed services. It is similar to private 401(k) by offering a member the same type of savings and tax benefits that many private corporations offer their employees.

Participation in the TSP is voluntary.

Traditional Contributions are deducted from a member's pay before taxes are computed and the earnings are tax-deferred.

The Thrift Savings Plan Enhancement Act of 2009, Public Law 111-31, authorized the TSP to add a Roth feature to the plan. This benefit allows participants to contribute on an after tax basis to their TSP accounts and receive tax free earnings when the funds are withdrawn, as long as they are at least age 59 and a half and the withdrawal is made at least five years after the beginning of the year in which their first Roth contribution was made.

8.C.1.4 Employer Matching Contributions

At the present time, the Coast Guard does NOT make matching contributions to military TSP accounts.

Continued on next page

8.C.1 TSP Overview, Continued

8.C.1.5 Pay that can be contributed to TSP

Members may contribute up to 100% of their basic pay into the Thrift Savings Plan (TSP). Members who elect to contribute from basic pay may also elect to contribute up to 100% of incentive pay, special pay, and bonuses.

Base pay for active duty is defined in 37 U.S.C. section 204; pay for Ready Reserves (e.g., inactive duty for training (IDT) pay) is defined in 37 U.S.C. section 206.

Contributions to TSP remain subject to Internal Revenue Code elective deferral limits. The TSP Web Site provides the limits for contributions:
<https://www.tsp.gov/whatsnew/rates/currentLimitsAndRates.shtml>.

Members age 50 and over, or who will reach age 50 on or prior to 31 December, are eligible to invest an additional amount (up to \$6,000 in 2015) into TSP under the TSP catch-up program. (See TSP Catch Up Program in section 8.C.4).

8.C.1.6 Withdrawals

The TSP is a long-term retirement savings plan that provides special tax advantages. Limitations on in-service withdrawals help ensure that retirement savings will be used for their intended purpose. Therefore, TSP participants who are still members of the uniformed services, are limited to the following two types of in-service withdrawals:

- Age-based in-service withdrawals for participants who are 59½ or older.
- Financial hardship in-service withdrawals for participants who can certify that they have a financial hardship.

When a member makes an in-service withdrawal, they cannot return or repay the money.

The member may use the Account Access section of the TSP Web site (<http://www.tsp.gov>) or complete Form TSP-U-75, Age-Based In-Service Withdrawal Request, or Form TSP-U-76, Financial Hardship In-Service Withdrawal Request, depending on the type of withdrawal requested. Both forms are available from the TSP Web site.

Before making an in-service withdrawal a member should evaluate options to see if a TSP loan would be more beneficial. (See TSP Loan Program below).

Continued on next page

8.C.1 TSP Overview, Continued

8.C.1.7 TSP Loan Program

The TSP loan program gives members access to the money they have contributed to their TSP account and the earnings on that money. The member must be in pay status to obtain a loan, because regular monthly loan payments are made through payroll deductions.

The **minimum** loan amount is \$1,000. Therefore, the member must have at least \$1,000 of their own contributions and attributable earnings on those contributions in their TSP account to apply for a loan. The **maximum** loan amount is \$50,000, depending on the amount the member has contributed, any outstanding TSP loans, and limits set by the Internal Revenue Code.

The member may use the Account Access section of the TSP Web site (<https://www.tsp.gov/index.shtml>) or complete ([Form TSP-U-20](#)) Loan Application.

Continued on next page

8.C.1 TSP Overview, Continued

8.C.1.8 TSP Contribution Limits and Rules

The IRS imposes a limit on the total amount of all contributions a participant can contribute for a year.

The Internal Revenue Code places an annual limit on elective deferrals, e.g., tax-deferred employee contributions to the TSP. The TSP Web Site provides the limits for contributions:

<https://www.tsp.gov/whatsnew/rates/currentLimitsAndRates.shtml>.

Note: **ELIGIBLE** participants who expect to contribute larger amounts of special, incentive, or bonus pay need to pay particular attention to this limit.

- Members age 50 and over, or who will reach age 50 on or prior to 31 December of the current tax year, are eligible to invest an additional amount (up to \$6,000 in 2015) into TSP under the TSP catch-up program.
- Members serving in a combat zone are subject to a special elective deferral limit. The TSP Web Site provides the limits for contributions: <https://www.tsp.gov/whatsnew/rates/currentLimitsAndRates.shtml>.
- This limit applies to all TSP contributions, including tax-exempt contributions. If contributions are also made to a civilian TSP account, the total of all contributions cannot exceed this limit.

Continued on next page

8.C.2 TSP Enrollment

8.C.2.1 Introduction This section provides the procedure for enrolling in TSP.

8.C.2.2 Reference (a) Coast Guard Pay Manual, COMDTINST M7220.29(series), Sec. 6-G.

8.C.2.3 Before You Begin Members may enroll anytime.

Coast Guard Academy cadets and non-prior service CG Naval Academy Preparatory School (NAPS) cadets are not eligible to participate in TSP until they are commissioned or reverted to enlisted status.

8.C.2.3 Process There are two ways to enroll in the TSP.

Self-Service	PPC Assisted
Coast Guard Military personnel, using DA Self Service, have the ability to enroll in the Thrift Savings Plan and manage "Catch-Up" contributions. Members can fully manage their TSP elections in DA Self Service as well as make changes to contribution amounts. Refer to the Thrift Savings Plan Overview topic in the Direct Access Online Help for more information. A video, demonstrating the new features is also available.	At enrollment (or reenrollment), a TSP-U-1 Election Form must be filled out. This form may be obtained through https://www.tsp.gov under Forms and Publications from the Uniformed Services section . Fax the completed form to PPC (MAS-TSP) at (785) 339-3760 or mail it to: Commanding Officer (MAS-TSP) Coast Guard Pay & Personnel Center 444 SE Quincy Street Topeka, KS 66683-3591
A TSP-U-3 Designation of Beneficiary Form must be mailed to the TSP Service office regardless of the enrollment method used:	
Thrift Savings Plan Service Office P.O. Box 385021 Birmingham, AL 35238	

Continued on next page

8.C.2 TSP Enrollment, Continued

8.C.2.4 Quarterly Participant Statements

The [Account Access](#) section of the TSP Web site is your only source for quarterly participant statements, unless you elected to receive your statements in the mail (you can make this election using the [Account Access](#) web page). New statements are posted on the Web site after the end of each calendar quarter (i.e., March 31, June 30, September 30, and December 31). The statement shows your account balance and a detailed summary of the activity in your account during the previous reporting period. If you have a loan, your quarterly loan information will also be included on your participant statement. The best source of information about your TSP account is the [Account Access](#) section of the TSP Web site. You will need your SSN and your PIN to access your account. Once you access your account, you can find out your daily account balance, check on your loan, see the status of a loan or withdrawal request, see what your current contribution allocation is, etc. You can also use this Web site to perform a number of transactions, such as making interfund transfers or contribution allocations, requesting a new computer-generated or custom PIN, requesting that quarterly participant statements be mailed to you, or initiating a loan or withdrawal.

8.C.3 Account Maintenance/Contribution Changes

8.C.3.1 Introduction

This section provides the procedures for maintenance of a member's TSP account data.

8.C.3.2 TSP Address Changes

For Active Duty and Reserve members: TSP will automatically receive new address information from the U. S. Coast Guard on the first of the month following the month in which the member's address is changed in Direct-Access.

8.C.3.3 Contribution Changes

Open seasons were eliminated effective 1 July 2005. This means that participants may file contribution elections at any time.

A member may change the way money already invested in a TSP account is invested by requesting an inter-fund transfer, by one of the following means:

- Using the TSP web site <https://www.tsp.gov/>.
- Calling the Thriftline's automated telephone service at (504) 255-8777.
- Submitting Form TSP-U-50 to the TSP Service Office, National Finance Center, P.O. Box 61500, New Orleans, LA 70161-1500.

Members currently enrolled in TSP who desire to change their contribution percentage can do so through the Direct Access Self-Service application (<http://www.uscg.mil/ppc/gp/index.htm#SSmbr/TSP/TSPOverview.htm>) or by completing Form TSP-U-1 (<https://www.tsp.gov/forms/formsPubs.shtml>) and mailing or faxing it to:

Commanding Officer (mas-tsp)
Coast Guard Pay & Personnel Center
444 SE Quincy Street
Topeka, KS 66683-3591
Fax: (785) 339-3760

Continued on next page

8.C.3 Account Maintenance/Contribution Changes, Continued

8.C.3.4 TSP Separation Notification

For members participating in the TSP who are separating from the Coast Guard (Discharge, RELAD or Retirement), the Pay & Personnel Center (PPC) will notify the TSP Service Office. The member will not be able to withdraw funds from their account until the TSP Service Office has been notified, by the Coast Guard, of the separation. This will usually occur the month following your month of separation.

Note: For the purposes of the TSP, either of the following actions will be considered a separation from the uniformed services:

- Discharge from active duty or the Ready Reserve.
- Transfer to inactive status or to a retired list pursuant to any provision of U.S.C. title 10.

The discharge or transfer may not be followed by a resumption of duty, an appointment to a civilian position (covered by FERS, CSRS, or equivalent system), or continued service in **or affiliation with the Ready Reserve within 31** days from the effective date of the discharge or transfer. A member who is released from active duty (RELAD) and assigned to the SELRES is not considered separated for the purposes of the TSP. A member RELAD'ed to the IRR is considered separated for the purposes of the TSP. See: <https://www.tsp.gov/lifeevents/lifeEvents.shtml> for more information.

8.C.3.5 TSP Questions:

For questions on enrollment, un-enrollment, deductions or form completion, contact PPC Customer Service via phone (785-339-2200) or via the web form at <http://www.uscg.mil/ppc/ccb/>.

Question on TSP investments, loans, and PINS, contact TSP Thrift Line via phone (1-877-968-3778).

8.C.4 TSP Catch-Up Program

8.C.4.1 Introduction

This section provides procedures for members desiring to participate in the TSP Catch-Up program.

8.C.4.2 Catch- Up Program Rules

The TSP Catch-Up program applies to members over age 50 or turning age 50 prior to the end of the calendar year. The member must be contributing the maximum amount of regular TSP contributions before any contribution can be made to the Catch-Up program. The TSP Catch-up limits are listed on the TSP website at:

<https://www.tsp.gov/whatsnew/rates/currentLimitsAndRates.shtml>

- Catch-up contributions are separate from regular contributions, but are combined with regular contributions on the W-2.
 - Catch-up contributions are in whole dollar amounts (versus a percentage) and are a deduction from basic pay.
 - Elections for catch-up contributions expire on 31 December of each year.
 - If a member stops regular contributions, catch-up contributions are also stopped.
 - Catch-up contributions are on a pre-tax basis like other TSP contributions.
-

8.C.4.3 Enrollment/ Contribution Changes

Self-Service	PPC Assisted
Coast Guard Military personnel, using DA Self Service, have the ability to enroll in the Thrift Savings Plan and manage "Catch-Up" contributions. Members can fully manage their TSP elections in DA Self Service as well as make changes to contribution amounts. Refer to the Thrift Savings Plan Overview topic in the Direct Access Online Help for more information. A video, demonstrating the new features is also available.	Catch-up elections are made on Form TSP-U-1-C . Please note, when completing Section II, Line 7 of the form that "Pay Period" is the amount to be deducted per month, not per payday. Complete the Tsp-U-1-C form (form for catchup contributions) and mail to: Commanding Officer (MAS-TSP) Coast Guard Pay & Personnel Center 444 SE Quincy Street Topeka, KS 66683-3591
