

# **The CSA 1099R**

**Everything you need to know...**

# 2009 Form CSA 1099R (US Government, Civil Service)...

**PAID BY** OFFICE OF PERSONNEL MANAGEMENT  
 RETIREMENT SERVICES PROGRAM  
 P.O. BOX 45  
 BOYERS, PA 16017-0045

## STATEMENT OF ANNUITY PAID

Copy C - For annuitant's records.  
 This information is being furnished to the U.S. Internal Revenue

# 2009

OMB No. 1545-0119  
 Form: 1099-R  
 Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Form CSA 1099R (Rev. 1/2010) This information is being furnished to the Department of Treasury - Internal Revenue Service	PAYER's Federal Identification	Recipient's ID No. (Annuitant)	Account number (Retirement Claim No.)
	<b>52-6083699</b>	<b>123-45-6789</b>	<b>CS A123456</b>
	5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums	<b>PAID TO</b> → <b>Tom T Jones</b> 123 Main Street Joppa, MD 21085	
	<b>3333.00</b>		
	7. Distribution Code(s)		
<b>7 - NONDISABILITY</b>			
9b. Total Employee Contributions			
<b>99999.00</b>			

1. Gross distribution	<b>25000.00</b>
2a. Taxable amount	<b>23000.00</b>
4. Federal Income Tax Withheld	<b>3750.00</b>
State 1 10. State Income Tax Withheld	<b>2000.00</b>
MD	
State 2 10. State Income Tax Withheld	<b>NONE</b>

To separate, tear on perforation

**If a number in Box 2a, use it as the taxable pension; if no number in Box 2a, use the number in Box 9b to start the calculation of the non-taxable amount of the pension using the Simplified Method worksheet...**

**Any number in Box 5 is ALWAYS health insurance premiums and is entered on Schedule A as a medical deduction if the client is itemizing...**

**However, there may be more medical deductions not included in Box 5...**

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To separate, tear on perforation

The number in Box 5 includes only the retiree's basic health insurance premiums (FEHB) and Medicare, Part B and/or D, insurance premiums ...

If the retiree is having Federal Dental, Vision, or Long Term Care insurance premiums deducted, they will not be included in Box 5...

The only way to capture these other Schedule A deductions is to gain access to the retiree's Form RI 38-38, Notice of Annuity Adjustment...

# 2009 Form CSA 1099R (US Government, Civil Service)...

Every time there is an adjustment to a retiree's medical benefit cost, they will get a Form RI 38-38, Notice of Annuity Adjustment; such adjustments normally take effect in February...

RI 38-38 (REV. 1/2009)

## NOTICE OF ANNUITY ADJUSTMENT

This notice informs you of a change in the amount of your payments. Please read the back of the notice. If you have questions, call us or write to the address shown below.

	GROSS MONTHLY ANNUITY	MONTHLY HEALTH BENEFITS	MONTHLY MEDICARE	OTHER DEDUCTIONS OR ADDITIONS*				NET MONTHLY PAYMENT	
				CODE	AMOUNT	CODE	AMOUNT		
OLD STATUS	4526.00	-134.66	-96.40	32	-370.00	31	-618.96	2579.30	YOUR PAYMENT BEFORE ADJUSTMENT
				45	-230.91				
				20	-350.00				
				20	-100.00				
				42	-34.91				
				43	-10.86				
NEW STATUS	4526.00	-152.06	-96.40	32	-370.00	31	-618.96	2560.35	YOUR PAYMENT AFTER ADJUSTMENT
				45	-230.91				
				20	-350.00				
				20	-100.00				
				42	-36.49				
				43	-10.83				

\*SEE BACK FOR CODES FOR OTHER DEDUCTIONS OR ADDITIONS

UNITED STATES OFFICE OF PERSONNEL MANAGEMENT  
 RETIREMENT OPERATIONS CENTER  
 PO BOX 45  
 BOYERS PA 16017-0045

YOUR PAYMENT DATED: 02/02/2009

REFER TO THIS NUMBER WHENEVER YOU CONTACT OPM

CLAIM NUMBER

CSA 1 234567 0

Code explanations are provided on the back side of the form...

# 2009 Form CSA 1099R (US Government, Civil Service)...

Typical medical codes are 42, Federal Dental Insurance, 43, Federal Vision Insurance, and 45, which is a catchall that would include Federal Long Term Care Insurance; rarely, codes 22, 23, 24, 72, 73, and 74 might be found...

DEDUCTIONS		ADDITIONS	
01-09	Collection of Union or Membership Dues	50	Government Claim Adjustment*
10	Collection of Government Claim	51	Interim Payment
11	Collection of Interim Payments	52	Accrued Annuity Due*
12	Collection of Annuity Overpayment	53	Annuity Waiver Release*
13	Collection of Annuity Waiver	54	Erroneous Payment Adjustment*
14	Collection of Deposit or Redeposit for Civilian Service	55	Refund of National Guard Deduction*
15	Reduction for National Guard	56	Refund of Union or Membership Dues*
17	Life Insurance } to prevent reduction of Basic	57	Post-Retirement Basic } Refund of
18	Insurance } for Additional Optional	58	Additional Optional } Insurance
19	Premiums } for Family Optional	59	Family Optional } Premiums*
20	Checking/Savings Allotment	66	Refund of Military Deposit*
22	Collection of Retroactive Health Benefits Premiums	67	FERS CSA Annuity Supplement
23	Collection of Retroactive Medicare Premiums	68	Alternative Annuity Lump Sum*
24	Collection of Retroactive Medicare Premiums	69	Interest on pre-1957 Contributions Portion of Alternative Annuity Lump Sum*
25	Collection of Standard Optional Life Insurance Premiums	70	Checking/Savings Allotment*
27	Collection of an Erroneous Payment	72	Retroactive Health Benefits Premium Adjustment*
29	Collection of Military Deposit	73	Retroactive Health Benefits Premium Adjustment*
31	Federal Income Tax	74	Retroactive Medicare Premium Adjustment*
32	State Income Tax	75	Standard Optional Life Insurance Premium Refund*
33	Post-Retirement Marriage Actuarial Reduction	77	Basic Life Insurance Premium Refund*
35	Garnishment	78	Post-Retirement Marriage Deposit Refund*
36	Bankruptcy	81	Federal Income Tax Adjustment*
37	Appportionment	82	Refund of State Income Tax*
38	Appportionment	83	Refund of Survivor Reduction Deposit*
39	Appportionment	85	Garnishment
40	FERS Annuity Supplement Overpayment	86	Garnishment
42	Federal Dental Insurance	87	Bankruptcy
43	Federal Vision Insurance	88	Appportionment
44	Post-Retirement Marriage Deposit	89	Appportionment
45	U.S. Savings Bond(s), Association Withholding, Other Allotment		
46	Basic Life Insurance		

\*This additional amount is a one time only payment.

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Since all medical deductions are not included in Box 5, it is important to ask the client if they are having deductions made for other types of care, e.g., dental, vision, or long term care...

RI 38-38 (REV. 1/2009)

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Included in Box 5

Not included in Box 5

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**RETIREMENT OPERATIONS CENTER**  
**PO BOX 45**  
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CSA 1 234567 0

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Last, since increases occur in February, to annualize the allowable deduction for any given code, you have to multiply the amount in the lower section of the form by 11 and then add that value to the corresponding amount in the upper section of the form...

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Deduction for January

Deduction for February-December

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Using Code 42 as an example, you would multiply 36.49 by 11, and then add the result, 401.39, to 34.91, for a total of 436.30