

SECTION 83 — OBJECT CLASSIFICATION (MAX SCHEDULE O)

Entry	Description
	<ul style="list-style-type: none"> • <i>Non-Federal civilians, such as witnesses:</i> casual workers, patient and inmate help, and allowances for trainees and volunteers. • <i>Salary equalization</i> (authorized under 5 U.S.C. 3372 and 3584) to individuals on leave of absence while employed by international organizations or State and local governments, when the equalization payment is 50 percent or less of the person's salary. • <i>Staff of former Presidents</i> paid by GSA under 3 U.S.C. 102(b).
11.9 Total personnel compensation	Use this line when there is more than one entry on object classes 11.1 through 11.8.
12 & 13 Personnel Benefits	Benefits for <i>currently employed</i> Federal civilian, military, and certain non-Federal personnel. Exclude benefits to certain <i>former</i> civilian and military personnel that are classified in object classes 13.0 and 42.0. Covers object classes 12.1 and 12.2.
12.1 Civilian personnel benefits	<p>Cash payments (from the agency, not funds withheld from employee compensation) to other funds for the benefit of Federal civilian employees or direct payments to these employees.</p> <p>Also, payments to or for certain non-Federal employees as required by law. Non-Federal civilian employees are employees who are not reportable to the Office of Personnel Management as Federal employees, such as witnesses, casual workers, trainees, volunteers. For example, Peace Corps and VISTA volunteers, Job Corps enrollees, and U.S. Department of Agriculture Extension Service agents.</p> <p>Civilian personnel benefits include:</p> <ul style="list-style-type: none"> • <i>Insurance and annuities</i>, which are the employer's share of payments for life insurance, health insurance, employee retirement (including payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board), work injury disabilities or death and professional liability insurance (which are payments to reimburse qualified Federal employees for up to one half the cost of professional liability insurance premiums, as authorized by FL. 104-208 and amended by PL 106-58). • Recruitment, retention, and other incentives, such as: <ul style="list-style-type: none"> -- Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 U.S.C. 5753 and 5754. -- Relocation and other expenses related to permanent change of station (PCS), except expenses for travel and transportation and the storage and care of vehicles and household goods (see subsection 83.9). -- Cash allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, and personal allowances based upon assignment or position, and overseas differentials. -- Cost-of-living allowances (COLAs) as authorized under 5 U.S.C. 5924 and 5941 and other laws.

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	<p><i>Note:</i> COLAs are classified as benefits in object class 12 (and not as compensation in object class 11) because they are not related to the job or service performed.</p> <p>--Student loan repayments authorized by 5 U.S.C. 5379.</p> <ul style="list-style-type: none"> • <i>Other allowances and payments</i> such as allowances for uniforms and quarters, special pay that is paid in a lump sum (such as compensatory damages or employee settlements), reimbursements for notary public expenses, and subsidies for commuting costs, that is, payments to subsidize the costs of Federal civilian employees in commuting by public transportation.
12.2 Military personnel benefits	<p>Cash allowances and payments of employer share to other funds for military personnel. Include:</p> <ul style="list-style-type: none"> • <i>Cash allowances</i> such as: <ul style="list-style-type: none"> -- Uniform allowances. -- Reenlistment bonuses. -- Cost-of-living allowances. -- Dislocation and family separation allowances. -- Personal allowances based upon assignment or rank. <p>Exclude hazardous duty pay, flight pay, extra pay based upon conditions of work environment, and other such pay, which are classified as military personnel compensation in object class 11.7, and benefit payments to veterans resulting from their past service, which are classified as benefits to former personnel in object class 13.0.</p> <ul style="list-style-type: none"> • <i>Payments to other funds</i>, such as the employer's share of military retirement, Federal insurance Contribution Act taxes, Servicemen's Group Life Insurance premiums, and education benefits. • <i>Subsidies for commuting costs</i>, which are payments to subsidize the costs of military personnel in commuting by public transportation.
33.0 Benefits for former personnel	<p>Benefits for former officers and employees or their survivors that are based (at least in part) on the length of service to the Federal Government. Include:</p> <ul style="list-style-type: none"> • <i>Retirement benefits</i> in the form of pensions, annuities, or other retirement benefits paid to former military and certain civilian Government personnel or to their survivors, exclusive of payments from retirement trust funds, which are classified as insurance claims and indemnities under object class 42.0. • <i>Separation pay</i>, which are severance payments to former employees who were involuntarily separated through no fault of their own and voluntary separation incentive (VSI) payments, also known as "buyouts" to employees who voluntarily separate from Federal service. • <i>Payments to other funds</i> for ex-Federal employees and ex-service personnel (e.g., agency payments to the unemployment trust fund for ex-employees and one-time agency payments of final basic pay to the civil service retirement fund for employees who took the