

any reduction in matching contributions required by paragraph (c)(4) of this section. However, an employee is not entitled to receive agency matching makeup contributions on contributions that were deducted from his or her incentive pay or special pay, including bonus pay, while performing military service.

(3) An employee who makes up missed contributions is entitled to receive attributable agency matching makeup contributions (unless the employee has already received the maximum amount of matching contributions, as described in paragraphs (c)(2) and (c)(4) of this section).

(4) If the employee received uniformed services matching contributions, the agency matching makeup contributions will be reduced by the amount of the uniformed services matching contributions.

(d) *Breakage*. The employee is entitled to breakage on agency contributions made under paragraph (c) of this section. The employee will elect to have the calculation based on either the contribution allocation(s) on file for the participant during the period of military service or the G Fund; the participant must make this election at the same time his or her makeup schedule is established pursuant to §1605.11(c).

[67 FR 49525, July 30, 2002, as amended at 70 FR 32212, June 1, 2005]

## PART 1606 [RESERVED]

### PART 1620—EXPANDED AND CONTINUING ELIGIBILITY

#### Subpart A—General

- Sec.  
1620.1 Application.  
1620.2 Definitions.  
1620.3 Contributions.  
1620.4 Notices.

#### Subpart B—Cooperative Extension Service, Union, and Intergovernmental Personnel Act Employees

- 1620.10 Definition.  
1620.11 Scope.  
1620.12 Employing authority contributions.  
1620.13 Retroactive contributions.  
1620.14 Payment to the record keeper.

#### Subpart C—Justices and Judges

- 1620.20 Scope.  
1620.21 Contributions.  
1620.22 Withdrawals.  
1620.23 Spousal rights.

#### Subpart D—Nonappropriated Fund Employees

- 1620.30 Scope.  
1620.31 Definition.  
1620.32 Employees who move to a NAF instrumentality on or after August 10, 1996.  
1620.33 [Reserved]  
1620.34 Employees who move from a NAF instrumentality to a Federal Government agency.  
1620.35 Loan payments.  
1620.36 Transmission of information.

#### Subpart E—Uniformed Services Employment and Reemployment Rights Act (USERRA)—Covered Military Service

- 1620.40 Scope.  
1620.41 Definitions.  
1620.42 Processing TSP contribution elections.  
1620.43 Agency payments to record keeper; agency ultimately responsible.  
1620.44 Restoring forfeited agency automatic (1%) contributions.  
1620.45 Suspending TSP loans, restoring post-employment withdrawals, and reversing taxable distributions.  
1620.46 Agency responsibilities.

AUTHORITY: 5 U.S.C. 8474(b)(5) and (c)(1).

Subpart C also issued under 5 U.S.C. 8440a(b)(7), 8440b(b)(8), and 8440c(b)(8).

Subpart D also issued under sec. 1043(b) of Pub. L. 104–106, 110 Stat. 186, and sec. 7202(m)(2) of Pub. L. 101–508, 104 Stat. 1388.

Subpart E also issued under 5 U.S.C. 8432b(1) and 8440e.

SOURCE: 64 FR 31057, June 9, 1999, unless otherwise noted.

#### Subpart A—General

##### § 1620.1 Application.

The Federal Employees' Retirement System Act of 1986 (codified as amended largely at 5 U.S.C. 8351 and 8401 through 8479) originally limited TSP eligibility to specifically named groups of employees. On various occasions, Congress has since expanded TSP eligibility to other groups. Depending on the circumstances, that subsequent