



New York City Deferred Compensation Plan Uniformed Services Leave Make-Up (USLM) Form



Overview: Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA)

Under USERRA, an employee who leaves his/her job for military/uniformed service and is re-employed by the City of New York is entitled to certain retirement and other benefits that would have accrued had the employee not been absent due to uniformed service.

USERRA extends continued benefit rights to non-temporary employees absent from work because of “service in the uniformed services.” For purposes of USERRA, “uniformed services” include: the Army, Navy, Air Force, Marines, Coast Guard, and the reserve component of these services, the commissioned corps of the Public Health Service, as well as the National Guard and any other category of persons designated by the President in a time of war or emergency. “Service” for purposes of USERRA means active duty, active duty for training, initial active duty for training, inactive duty training, examination to determine fitness for duty, funeral honors, and full-time National Guard duty. Service may be voluntary or involuntary.

A participant in the New York City Deferred Compensation Plan who is called up to active duty in the United States military is eligible to make up deferrals to the Deferred Compensation Plan in the amount that they would have deferred to their Plan had their employment with the City or a participating employer not been interrupted by military service. The total amount eligible for USLM deferrals is determined for each calendar year during which military service occurred.

Make-up contributions must be made within a period not exceeding three times the period of military service, but in no case more than five years. This period begins the day that the employee returns to work. The three times the period of uniformed service or five years applies to each separate instance of leave.

If the employee is re-employed and then required to return to uniformed service prior to being able to complete the uniformed service leave make-up, the time remaining on the first period of make-up eligibility will be added to the subsequent periods of uniformed service make-up eligibility.

Maximum Permissible Contributions: The maximum contribution limits for the year(s) in which the leave occurred apply.

- 2000 - \$8,000 or 25% of salary, whichever is less (457 Plan only)
- 2001 - \$8,500 or 25% of salary, whichever is less (457 Plan only)
- 2002 - \$11,000; Participants age 50 and over were eligible to contribute an additional \$1,000
- 2003 - \$12,000; Participants age 50 and over were eligible to contribute an additional \$2,000
- 2004 - \$13,000; Participants age 50 and over were eligible to contribute an additional \$3,000
- 2005 - \$14,000; Participants age 50 and over were eligible to contribute an additional \$4,000
- 2006 - \$15,000; Participants age 50 and over were eligible to contribute an additional \$5,000
- 2007 and 2008 - \$15,500; Participants age 50 and over were eligible to contribute an additional \$5,000
- 2009, 2010, and 2011 - \$16,500; Participants age 50 and over were eligible to contribute an additional \$5,000
- 2012 - \$17,000; Participants age 50 and over were eligible to contribute an additional \$5,000
- 2013 and 2014 - \$17,500; Participants age 50 and over were eligible to contribute an additional \$5,000
- 2015, 2016, and 2017 - \$18,000; Participants age 50 and over were eligible to contribute an additional \$6,000
- 2018 - \$18,500; Participants age 50 and over were eligible to contribute an additional \$6,000

An employee may contribute the maximum allowed during the leave minus amounts already contributed during that year.

Making USLM Contributions to the Plan: To elect this provision, select a dollar amount to be deducted from each paycheck making up for amounts not contributed during your leave. You may make up contributions through payroll deduction once you return to your employment. Contributions may be made on either a pre-tax or Roth (after-tax) basis. You could double your tax savings in the year in which the make-up contributions are made because you are allowed to contribute up to the limit for the year in which the leave occurred, as well as the year in which the make-up contributions are being made. You cannot include the current year’s maximum permissible contribution when calculating your USLM contributions. If you wish to contribute the maximum permissible amount in the current year in which you return to employment, you must adjust your normal deferral percentage, basing the amount on the number of pay periods left in the year. Any amounts not contributed may be added the following year to your USLM calculation. You would be required to complete a new USLM form reflecting a new dollar amount to be deducted per pay period. Please contact the Plan’s Administrative Office for assistance in calculating your eligible make-up contributions and in completing this form.

If you wish to make up contributions to both the 457 Plan and the 401(k) Plan, please complete a separate form for each Plan.

Please return form to: New York City Deferred Compensation Plan
Bowling Green Station
P.O. Box 93
New York, NY 10274-0093
(212) 306-7760



Deferred Compensation Plan
Uniformed Services Leave Make-Up (USLM) Form
 212-306-7760 • TTY 212-306-7707 • (888)DCP-3113 (Outside NYC) • nyc.gov/deferredcomp

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 Deferred Compensation Plan
 Bowling Green Station, P.O. Box 93
 New York, NY 10274-0093

DO NOT WRITE IN THIS BOX
 AGENCY PAYROLL CODE

PLAN (CHECK ONLY ONE) <input type="checkbox"/> 457 Plan <input type="checkbox"/> 401(k) Plan	PARTICIPANT ID OR LAST FOUR OF SSN:	DATE OF BIRTH / /	HOME PHONE () -	WORK PHONE () -
LAST NAME:			FIRST NAME:	
ADDRESS:				APT.
CITY:			STATE:	ZIP:
Are you: <input type="checkbox"/> (a) electing USLM for the first time? <input type="checkbox"/> (b) changing your USLM deduction? <input type="checkbox"/> (c) suspending USLM deductions at this time?		Do you get paid: <input type="checkbox"/> (a) weekly? <input type="checkbox"/> (b) bi-weekly? <input type="checkbox"/> (c) semi-monthly? (742/744 Dept. of Education, Q Bank Only)		

Step One: Calculate the period during which you may make USLM contributions. USLM contributions may be made for a period equal to **3 times** the period of your military duty, not to exceed 5 years.

1) Date military service began / / 2) Date military service ended / / 3) Total weeks of military service

Calculation: Total weeks of military service _____

Multiply total weeks of military service by 3 _____ x3

Maximum period during which USLM contribution can be made* Box A _____ = _____

*260 weeks (or 5 years) is the maximum period

Step Two: Calculate the total amount of USLM contributions you may make to the Plan (do not include current calendar year).

1) Calendar year of Service and Amount Contributed per Year (enter 0 if none)	2) Maximum Permissible Contribution (See reverse)	3) Total Amount of USLM Contributions (#2 -#1)	
\$ _____	_____	_____	
\$ _____	_____	_____	
\$ _____	_____	_____	
\$ _____	_____	_____	
\$ _____	_____	_____	
			Total maximum amount of USLM contribution that may be made*
		<small>*Total of column 3</small>	Box B \$ _____

Step Three: Determine the amount you wish to contribute under USLM per pay period.

1) Maximum allowable USLM contributions that may be made (amount from Box B, or select a lesser amount):	\$ _____
2) Amount previously contributed for USLM	- \$ _____
3) Maximum number of pay periods you can make USLM* contributions (select period, not to exceed Box A)	= _____
4) Exact dollar amount you wish to contribute to USLM/Pay period $\frac{\text{LINE 1} - \text{LINE 2}}{\text{LINE 3}} = \text{AMOUNT PER PAY PERIOD}$	Box C \$ _____

5) Indicate if your contribution will be made on a Pre-Tax or Roth (after-Tax) basis.

The amount in line 4 (Box C) above will be deducted from your pay in addition to your normal Deferred Compensation contribution. You may change the amount you wish to contribute under USLM by completing a new form.

* USLM deferrals may be made for a period equal to three (3) times the period of your military duty, not to exceed five (5) years. For example, if the maximum period indicated in Box A is 140, you may make USLM contributions for 140 weeks (70 payroll periods if you are paid bi-weekly), or you can select a lesser period.

Participant Authorization and Signature

I attest that the information provided on this form is true and accurate. I wish to have the amount indicated in Box C above deducted from my pay. I understand that I must submit evidence of military service from my agency benefits/payroll office along with this form. I further understand that if all combined deferral amounts (USLM contribution plus my regular deferral amount and any other catch up amounts) results in an amount too large to be deducted from my paycheck (due to other payroll deductions), the USLM contribution may not be deducted from my paycheck.

SIGNATURE	DATE: / /
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DO NOT WRITE IN THIS BOX - TO BE FILLED OUT BY PAYROLL			
INITIAL	START DATE (MM/DD/YYYY)	PMS DOCUMENT #	GOAL AMOUNT
	/ /		
TOTAL NUMBER OF PAYPERIODS	BI-WEEKLY/SEMI-MONTHLY:	WEEKLY	