

SUPPORTING STATEMENT
FOR PAPERWORK REDUCTION ACT SUBMISSION

OMB No. - 3206-0212; RI 38-117 – Rollover Election, RI 38-118 – Rollover Information,
RI 37-22 – Special Tax Notice Regarding Rollovers

A. JUSTIFICATION

1. *Explain the circumstances of this collection, why this collection is necessary, and the legal statutes that allow it.*

Public Law 107-16 amended the Internal Revenue Code to allow an individual to roll over the post-tax portion of certain distributions from the Office of Personnel Management (OPM). The pre-tax portion could already be rolled over. These monies may be rolled into a traditional IRA, a Roth IRA, the Federal Retirement Thrift Savings Plan, or into an eligible employer plan, provided the financial institution or other plan agrees to accept the rollover.

2. *Describe how, by whom, and for what purpose the information is to be used. Except for a new collection, describe how the agency has made use of the information received from the current collection.*

RI 38-117, Rollover Election, is used to collect information from each payee affected by a change in the tax code so that OPM can make payment in accordance with the wishes of the payee. RI 38-118, Rollover Information, explains the election. RI 37-22, Special Tax Notice Regarding Rollovers, provides more detailed information.

3. *How are the respondents expected to complete the collection? Can this collection be completed electronically (e.g., through a website or application)?*

Respondents can complete the RI 38-117/RI 38-118 and mail the completed form to the address provided on the provided reply envelope. This information collection is an OPM generated personalized form containing the annuitant's information. The annuitant is required to reply by the date instructed on the form. The form can also be scanned and submitted electronically to OPM's retirement email account.

4. *Does this collection duplicate any other collection of information? Describe why the agency doesn't already have this information within their systems.*

While OPM must give the annuitant the opportunity to initiate a change in their election, OPM is continuing its online retirement application system to maintain a fully digital retirement case processing method. Additionally, OPM will continue building on pilot initiatives to improve the annuitant experience like the online retirement guide and chatbot. Retirement Services will use data-driven evaluations of these pilots to inform additional ways to better answer annuitant questions and reduce their burden.

5. *Describe any impacts on small business. If applicable, describe any methods used to minimize those impacts.*

This information collection request has no impact on small businesses and organizations.

6. *What are consequences to the Federal program or policy goals if this collection is not done or the information is collected less frequently? Describe any technical or legal obstacles to reducing burden.*

This information collection cannot be made less frequently because it is filed at the annuitant's option. If this information were collected less frequently, OPM would not be in compliance with Public Law 107-16.

7. *Do any of the following special circumstances apply?*

- requiring respondents to report information to the agency more often than quarterly;*
- requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it;*
- requiring respondents to submit more than an original and two copies of any document;*
- requiring respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records, for more than three years;*
- in connection with a statistical survey, that is not designed to produce valid and reliable results that can be generalized to the universe of study;*
- requiring the use of a statistical data classification that has not been reviewed and approved by OMB;*
- that includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or*
- requiring respondents to submit proprietary trade secrets, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.*

There are no special circumstances involved in the collection of this information.

8. *Cite the Federal Register publication for a request for public comments and address any comments received.*

On April 3, 2025, a 60-Day Federal Register Notice was published at 90 FR 14665, requesting comments. No comments were received. A 30-Day notice was published on September 26, 2025, at 90 FR 46422. No comments were received.

9. *Are payments or gifts given to the respondents?*

No gifts or payments of any kind have been provided to any individuals who are connected to this collection.

10. Describe any assurances of privacy/confidentiality. Cite specific privacy laws, relevant OPM regulations, and SORNs.

This information collection is protected by the Privacy Act of 1974 and OPM regulations (5 CFR 831.106). The routine uses of disclosure appear in the Federal Register for OPM/Central-1 (87 FR 5874, published February 2, 2022).

11. Are any questions of a sensitive nature asked, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private? If yes, provide justification. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.

The information collection does not include questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. The submission of this information is voluntary. However, if it is not collected, annuitants could be paid less than the law provides.

12. Describe the hour time burden and the hour cost burden on the respondent needed to complete this collection. Please specify hourly salary for your respondent audience by referencing [Bureau of Labor Statistics Occupational Employment and Wage Estimates](#) or other alternative wage site, when applicable.

Approximately 1,500 forms will be processed annually. The forms require approximately 40 minutes each to complete. The annual burden is 1,000 hours.

| Form Name | Form Number | No. of Respondents | No. of Responses per Respondent | Average Burden per Response (in hours) | Total Annual Burden (in hours) | Average Hourly Wage Rate | Total Annual Respondent Cost |
|--|-------------|--------------------|---------------------------------|--|--------------------------------|--------------------------|------------------------------|
| Rollover Election | RI 38-117 | 1, 500 | 1 | .6667 | 1,000 | \$32.66 | \$32,660 |
| Rollover Information | RI 38-118 | | | | | | |
| Special Tax Notice Regarding Rollovers | RI 37-22 | | | | | | |

The Total Annual Respondent Cost is \$32,6600

13. Describe the non-hourly monetary burden to respondents needed to complete this collection. This is defined as out-of-pocket costs such as application fees for the collection, document fees ([birth/death certificates](#), school transcripts), mailing costs ([printing](#), [postage](#), and/or [mileage](#)), or anything else respondents may need to pay to

complete and/or implement the collection.

While OPM provides postage for the return of the form, there is still the cost of mileage for mailing the form back to OPM. USPS estimates that the average driving distance between post offices is around 9 miles. The IRS announced that the 2025 mileage rate is \$0.70 per mile.

Therefore, the estimated total non-hourly cost is \$9,450.00.

| Form Name | No. of Respondents | Mileage at \$0.70 a mile | Total Mileage | Total Non-Hourly Cost |
|--|--------------------|--------------------------|---------------|-----------------------|
| Rollover Election | | | | |
| Rollover Information | 1, 500 | 9 | 13,500 | \$9,450 |
| Special Tax Notice Regarding Rollovers | | | | |

14. Describe the cost incurred by the Federal Government to complete this collection table.

The annualized cost to the Federal government is \$8,500. This cost is derived from employee salaries, staff hours required to process the forms and the cost of printing, storing and shipping forms.

15. Explain any changes/adjustments to this collection since the previous submission, if applicable. Describe whether these changes impact the hour or cost burden. If yes, describe if the impact is the result of deliberate Federal government action (“program change”) or something else (“adjustment”).

There is no change in the hour or cost burden that is not based on updates on economic data, such as inflation. Therefore any changes noted would be categorized as “adjustments.”

For changes in the ICRs, the Public Burden Statement were all updated to the latest agreed upon version. For the RI38-118, the following line was also added: “Hearing impaired respondents should use the Federal Relay Service by dialing 711 or their local communications provider to reach a Communications Assistant.” For RI37-022, the instructions for rolling over to TSP were updated by deleting the line “To accomplish a rollover to the TSP, you will need to submit form TSP-60 to us. See Part II Direct Rollover for more information” As well as reworking the “Direct Rollover to the Thrift Savings Plan (TSP)” section. “Instructions for Rollover to the Federal Retirement Thrift

Savings Plan” was also updated in the RI38-117.

16. Specify if the data gathered by this collection will be published. This could include Congressional reporting, using respondent numbers in budget justification, or other broad reporting.

The details of this ICR are not published. However, there may occasionally be aggregate data reported, as needed, including in Congressional reporting, budget justifications, or other broad reporting.

17. If applicable, explain the reason(s) for seeking approval to not display the OMB expiration date.

We seek approval to not display the OMB clearance expiration date on the forms and to communicate version changes to the public via the revision date. OPM has modified our Paperwork Reduction Act notice to ensure respondents can verify the validity of the OMB control number and collection.

18. Explain each exception to the topics of the certification statement identified in [“Certification for Paperwork Reduction Act Submissions.”](#)

There are no exceptions to the certification statement.