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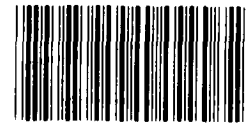
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**Report To The Chairman, Committee On
Post Office And Civil Service
House Of Representatives**

**Special Pay And Benefits Granted
To Select Groups Of General
Schedule Employees**

Special pay and benefits have been granted to select groups of General Schedule employees because of the nature of their work to help solve recruitment and retention problems.

GAO has identified the major pay and benefit programs that provide for special overtime pay, early retirement, and pay rates higher than those in the General Schedule. GAO also is providing a list of other Federal pay systems that exist and a compilation of prior GAO reports dealing with pay and benefit issues.



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UNITED STATES GENERAL ACCOUNTING OFFICE

WASHINGTON, D.C. 20548

FEDERAL PERSONNEL AND
COMPENSATION DIVISION

B-209033

The Honorable William D. Ford
Chairman, Committee on Post Office
and Civil Service
House of Representatives

Dear Mr. Chairman:

This report is in response to your December 9, 1981, request that we identify special pay or benefits the Congress has granted to air traffic controllers and other groups of Federal employees. Your office later clarified this to mean only those groups within the General Schedule granted special provisions and not those who have total statutory exceptions to the General Schedule (the Foreign Service, for example).

To obtain this information, we interviewed officials of the Office of Personnel Management (OPM) and other agencies that have major responsibility for administering special pay or benefits to their employees. To obtain additional data on these special provisions, we also reviewed OPM publications on overtime pay, the retirement and pay and allowances sections of title 5 of the United States Code, prior GAO reports, and the 1975 Report of the President's Panel on Federal Compensation. As agreed with your office, we conducted no new analysis on special provisions, but we have included a list of Federal pay systems (see app. I) and a list of prior GAO reports on inequities with special pay and benefit provisions (see app. II).

We performed this review in accordance with our Office's current "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions."

The major special pay and benefits granted to select General Schedule employees are:

--Higher minimum rates of pay for certain occupations where private industry rates are substantially above the statutory Federal pay rates and where the Government has problems recruiting and retaining qualified individuals.

--Special overtime pay provisions for Government inspectors and for air traffic controllers.

- Administratively uncontrollable overtime pay provisions for those law enforcement positions that require employees to work substantial amounts of irregular, unscheduled overtime.
- Standby duty pay for those positions, such as firefighters, that require employees to remain at their assigned duty stations even when they are not actually working.
- Physicians' comparability allowances where agencies have problems recruiting or retaining physicians.
- Exemption from the dual pay (military retirement and Federal civilian salary) ceiling for medical officers.
- Cost-of-living allowances for civilian employees in foreign and nonforeign areas.
- Early retirement for air traffic controllers, law enforcement and firefighter personnel, non-Indian employees of the Bureau of Indian Affairs and the Indian Health Service, employees with Panama Canal service, and bankruptcy judges.

HIGHER MINIMUM RATES

Agencies can set special pay rates for certain occupations, depending on location, to match substantially higher rates in the private sector and to recruit and retain qualified individuals. For example, the base pay for a GS-3 Licensed Practical Nurse in Ann Arbor, Michigan, is set at \$11,940, the equivalent of a GS-3, step 6 instead of the step 1 rate of \$10,235 because area studies have shown that the higher salary is closer to that paid in the private sector and is needed to alleviate recruitment and retention problems.

In 1981, 126 special rates, 9 of which covered occupations Nation-wide, were used to pay approximately 35,000 white-collar employees. As a result, the Government paid about \$90 million more for salaries under the special rates than it would have under General Schedule rates. OPM is required to annually review the special rates and to determine if they should be continued, abolished, or revised.

OVERTIME PAY FOR SPECIFIC OCCUPATIONAL GROUPS WITHIN THE GENERAL SCHEDULE

Several groups of General Schedule employees--air traffic controllers and Government inspectors--receive overtime pay in accordance with special legislation:

- Air traffic controllers, under 5 U.S.C. 5542(a)(3), receive one and one-half times their regular hourly rate when working overtime and are not limited to the overtime rate of a GS-10, step 1 (the overtime limitation on regular General Schedule employees).
- Inspectors, storekeepers, weighers, and other customs officers and employees who work overtime loading or unloading cargo, examining passengers' baggage, etc., receive twice their regular rate under 19 U.S.C. 267.
- Inspectors and employees of the U.S. Coast Guard who work overtime examining vessels or their equipment receive twice their regular rate under 46 U.S.C. 382(b).
- Inspectors and employees of the Immigration and Naturalization Service who work overtime examining passengers and crews or vehicles arriving in the United States from foreign ports receive twice their regular rate under 8 U.S.C. 1353(a).
- Engineers of the Federal Communications Commission who work overtime inspecting ship radio equipment and apparatus receive twice their regular rate under 47 U.S.C. 154(f)(3).
- Employees engaged in enforcement of the Meat Inspection Act, those who perform virus-serum-toxin inspections, and those who perform inspections and quarantine services relating to U.S. imports and exports receive one and one-half times their regular rate when working overtime under 7 U.S.C. 394 and 7 U.S.C. 2260.

In fiscal year 1981, air traffic controllers received about \$19 million in overtime payments. Data on overtime payments to Government inspectors was not readily available, but most of these costs are reimbursed by the private sector.

ADMINISTRATIVELY UN-
CONTROLLABLE OVERTIME

Certain Federal law enforcement employees from such agencies as the Federal Bureau of Investigation and the Internal Revenue Service work substantial amounts of irregular, unscheduled overtime. Rather than receiving premium overtime pay--one and one-half times the regular hourly rate--employees receive what is called administratively uncontrollable overtime pay. This type of overtime pay, as stated in 5 U.S.C. 5545(c)(2), is determined as an appropriate percentage, not less than 10 percent or more than 25 percent, of that part of the employee's rate of basic pay which does not exceed the rate for GS-10, step 1. The two major organizations using this provision--the Departments of Justice

and the Treasury--paid their employees \$92 million for administratively uncontrollable overtime in fiscal year 1981.

STANDBY DUTY PAY

Certain types of positions require employees, such as firefighters, to remain on standby at their assigned duty stations, even when they are not actually working. Agency heads, with the approval of OPM, may pay such employees a premium--called standby duty pay--as stated in 5 U.S.C. 5545(c)(1).

Standby duty pay considers the number of hours actually worked; the number of hours required in standby status at the duty station; the extent to which duties are made more burdensome by night, Sunday, or holiday work or by being extended over periods of more than 40 hours a week; and any other relevant factors. Standby duty pay cannot exceed 25 percent of basic pay or the minimum rate for GS-10, step 1.

PHYSICIANS' COMPARABILITY ALLOWANCES

Where agencies are experiencing problems recruiting and retaining highly qualified physicians, an agency head may enter into a service agreement with a physician that provides for an allowance of up to \$10,000 a year, to more closely match the salary a physician could make in private practice. The statutory basis for this special type of allowance is in 5 U.S.C. 5948.

In 1981, OPM estimated that 1,600 of 3,600 physicians employed by the Government received an average allowance of \$6,800 for a total cost of about \$11 million.

EXEMPTION FROM DUAL PAY PROVISION FOR MEDICAL OFFICERS

To put a ceiling on the amount of compensation an employee can receive from the Federal Government, the combined salary and retirement benefits for retired military personnel who hold Federal civilian positions may not exceed the pay for employees at Level V of the Executive Schedule. As stated in 5 U.S.C. 5532(e), agencies may authorize exceptions to this provision, when necessary, to meet special or emergency employment needs resulting from a severe shortage of well-qualified medical officers. This law is in effect until July 13, 1984.

Information was not readily available on the number of medical officers covered by this provision.

COST-OF-LIVING ALLOWANCES

Federal civilian employees are entitled to cost-of-living allowances (COLAs) when stationed in high-cost areas outside the continental United States. COLAs (as stated in 5 U.S.C. 5921-5925) enable Federal personnel assigned to such high-cost areas to maintain purchasing power similar to their counterparts in the continental United States. Other overseas allowances and benefits, hardship incentives, relocation costs, compensation for inadequate community services, and housing serve as reimbursement for extraordinary living costs overseas and recruitment or retention incentives.

Since 1948, Federal personnel in nonforeign areas outside the continental United States (Alaska and Hawaii, for example) have received (1) an allowance when living costs are substantially higher than in the District of Columbia, (2) a differential when environmental conditions differ substantially from those in the United States and warrant additional pay as a recruitment incentive, or (3) both an allowance and a differential. The allowance and differential combined cannot exceed 25 percent of basic pay. This limitation does not apply to employees in foreign areas. COLAs are not subject to Federal income tax.

The three agencies administering COLA programs--Departments of State and Defense and OPM--estimated that during 1981, about 300,000 personnel received approximately \$300 million in COLA payments (estimates cover the calendar year or fiscal year, depending on the agency's system of records).

SPECIAL RETIREMENT PROVISIONS

In a 1978 report, 1/ we pointed out that Federal retirement systems have evolved without policy guidance. At that time, at least 12 separate retirement systems were maintained for various groups of Federal personnel, and Federal agencies and instrumentalities were operating up to 23 additional systems for their employees. The provisions used to determine the amount of a retiring employee's annuity (pension) vary. The different formulae for specific groups of General Schedule employees follow.

1/"Need for an Overall Policy and Coordinated Management of Federal Retirement Systems" (FPCD-78-49, Dec. 29, 1978).

Optional retirement eligibility
and benefit formulae

Regular civil service employees can retire at age 55 with 30 years of service, age 60 with 20 years of service, or age 62 with 5 years of service.

The annuity calculation is 1.5 percent for each of the first 5 years of service, plus 1.75 percent for each of the next 5 years, plus 2 percent for each year thereafter, multiplied by the employee's average salary for the 3 consecutive highest pay years (high-3). The maximum annuity is 80 percent of high-3 plus any additional percentage produced by crediting unused sick leave.

Air traffic controllers can retire at age 50 with 20 years of service or at any age with 25 years of service.

The annuity calculation is the higher of the regular civil service optional retirement benefit formula or 50 percent of high-3. The maximum annuity is the same as under the regular civil service optional retirement formula.

Law enforcement officers and firefighters can retire at age 50 with 20 years of service as either a law enforcement officer or firefighter.

The annuity calculation is 2.5 percent of high-3 for each of the first 20 years, and 2 percent for each year thereafter. The maximum annuity is the same as under the regular civil service optional retirement formula.

Mandatory retirement provisions

Regular civil service employees have no mandatory retirement provisions.

Air traffic controllers must retire at age 56, regardless of the number of years of service. However, an employee can be retained until age 61 if the Secretary of Transportation determines the controller possesses exceptional skill and experience or the President determines that retaining the employee is in the public interest.

Law enforcement officers and firefighters must retire at age 55 or as soon thereafter as they complete 20 years of service, whichever is later. However, an employee can be retained to age 60 if the head of the agency or the President determines that the public interest would be served.

OTHER SPECIAL RETIREMENT PROVISIONS

For most Federal employees, retirement benefits are based on regular salary earnings only--overtime is not included. However, standby duty pay and pay for administratively uncontrollable overtime for law enforcement officers are included in determining retirement benefits.

Special retirement provisions also apply to employees with Panama Canal service, to non-Indian employees of the Bureau of Indian Affairs and the Indian Health Service, and to bankruptcy judges.

The legislation implementing the Panama Canal Treaty granted special retirement benefits to Canal employees. Canal personnel employed at any time during March 31 to September 30, 1979, were allowed to retire as early as age 48 with 18 years of service or at any age with 23 years of service. Those employees who remained after September 30, 1979, have their benefits calculated at the rate of 2.5 percent of their high-3 average salary for each year of service after that date. (In comparison, other employees under the civil service retirement system generally are allowed to retire no earlier than age 55 with 30 years of service, and their benefit formula provides a maximum of 2 percent of their high-3 salary for each year of service.)


Retirement benefits for non-Indian employees of the Bureau of Indian Affairs and the Indian Health Service allow and encourage early retirement to provide greater employment and advancement opportunities for Indians. Non-Indian employees are eligible for immediate annuities if they (1) have completed at least 25 years of service regardless of age or are age 50 and have completed 20 years of service or (2) are involuntarily separated during the 2-year period before the date they would meet those years of service and age requirements and were employed in the Bureau of Indian Affairs, the Indian Health Service, a tribal organization, or a combination thereof continuously from December 21, 1972, to the date of separation. Retiring employees receive annuities equal to 2.5 percent of their high-3 average salary for each of the first 20 years of service and 2 percent of high-3 for each year thereafter. The maximum annuity is also 80 percent of high-3 plus any additional percentage produced by crediting unused sick leave.

The annuity of a bankruptcy judge is computed for service after March 31, 1979, and before April 1, 1984, as a bankruptcy judge and military service (not exceeding 5 years) by multiplying 2.5 percent of high-3 by the years of that service. This calculation is higher than the percentages (up to 2 percent) normally used to calculate civil service retirement benefits.

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As arranged with your office, we did not obtain agency comments on this report and, unless you publicly announce its contents earlier, we will not distribute the report until 30 days after its issue date. We will then send copies to interested parties and makes copies available to others upon request.

Sincerely yours,


Clifford I. Gould
Director

INVENTORY OF FEDERAL PAY SYSTEMSSTATUTORY PAY SCHEDULES

General Schedule (title 5, U.S.C., chapter 51 and subchapter III of chapter 53)
 Foreign Service (title 22, U.S.C. chapters 14 and 14A)
 Department of Medicine and Surgery, Veterans Administration (title 38, U.S.C. chapter 73)
 Executive Schedule (5 U.S.C., subchapter II of chapter 73)
 Commissioned Personnel, Public Health Service and National Oceanic and Atmospheric Administration (title 37, U.S.C.)
 Executive Protective Service (3 U.S.C. 204)
 United States Park Police (title 4, District of Columbia Code, 833)
 Police, National Zoological Park (5 U.S.C. 5365)

ADMINISTRATIVELY DETERMINED SALARY SCHEDULES

United States Postal Service (title 39, U.S.C.)
 Similar to the General Schedule:
 Energy Research and Development Administration (Atomic Energy Reorganization Act of 1974)
 Nuclear Regulatory Commission (Atomic Energy Act of 1954, sec. 161d; and Energy Reorganization Act of 1974)
 National Security Agency (Public Law 86-36, sec. 2)
 Central Intelligence Agency (50 U.S.C. 403(g))
 Panama Canal Zone (2 Canal Zone Code 143 and 144)
 Federal Deposit Insurance Corporation (12 U.S.C. 1819)
 Federal Reserve System (Federal Reserve Act of 1913, as amended)
 National Science Foundation (42 U.S.C. 1873(a))
 Youth Employment Programs (schedule A, sec. 213.3102(v) and (w))
 Tennessee Valley Authority, Salary Policy Employees (Tennessee Valley Authority Act of 1933, as amended)
 Noncitizens in nonwage positions (various authorities, including treaties and other agreements)
 Census temporary positions (13 U.S.C. 23 and 24)
 Experts and consultants (5 U.S.C. 3109)
 Teachers, Department of Defense:
 Overseas dependents' schools (20 U.S.C. 25)
 Domestic dependents' schools (20 U.S.C. 241(a))
 United States Attorneys and Assistant U.S. Attorneys (28 U.S.C. 548)
 Special Attorneys, Department of Justice (28 U.S.C. 515)
 Scientific and Professional (5 U.S.C. 3104 and similar authorities)

Faculty at Service Academies:

Naval Academy, Naval War College, and Naval Postgraduate
 School (10 U.S.C. 7478, 7044, 7043, 6952)
 Merchant Marine Academy (46 U.S.C. 31)
 Coast Guard Academy (14 U.S.C. 186(b))
 Civilian members of faculty and staff, Uniformed Services
 University of the Health Sciences, Department of Defense
 (10 U.S.C. 2213(f))
 Canteen Service, Veterans Administration (38 U.S.C. 4202)
 Foreign Compensation (Public Law 87-195, sec. 625(d))
 Foreign Defense (Public Law 87-195, sec. 625(d))
 Panama Canal Zone Special Category (2 Canal Zone Code 143
 and 144)
 Agricultural Marketing (7 U.S.C. 1627)
 Alaska Railroad (43 U.S.C. 975)
 National Bank Examiners, Department of Treasury (12 U.S.C. 1
 and 5 U.S.C. 5102(c)(14))
 Board of Patent Appeals (35 U.S.C. 3 and 7)
 Foreign Service Institute (22 U.S.C. 1044)
 United Nations Participation (State Department) (Public
 Law 79-264)
 Student Medical Interns (5 U.S.C. 5352 and 38 U.S.C. 4114)
 Administrative Schedule, Agency for International Develop-
 ment (Public Law 87-195, sec. 625(b))
 Consular Agent (22 U.S.C. 861(6), 873, and 890)
 Staff, Offices of Former Presidents (Public Law 85-745)
 Smithsonian Institution (20 U.S.C. 74(c))
 Congressional Budget Office (2 U.S.C. 601)
 Office of Technology Assessment (2 U.S.C. 472)

ADMINISTRATIVELY DETERMINED WAGE SCHEDULES

Federal Wage System (5 U.S.C., subchapter IV of chapter 53)
 Tennessee Valley Authority, trades and labor employees
 (Tennessee Valley Authority Act of 1933, as amended)
 Panama Canal Zone, wage employees (2 Canal Zone Code 143
 and 144)
 Vessel Employees (5 U.S.C. 5348)
 Bonneville Power Administration (Bonneville Project Act,
 as amended)
 Alaska Railroad, Operating Personnel (43 U.S.C. 975)
 Bureau of Engraving and Printing (5 U.S.C. 5319)
 Lighthouse Keepers (14 U.S.C. 432(f) and (g))
 Noncitizen wage employees

GAO REPORTS ON FEDERAL PAY AND BENEFIT ISSUES

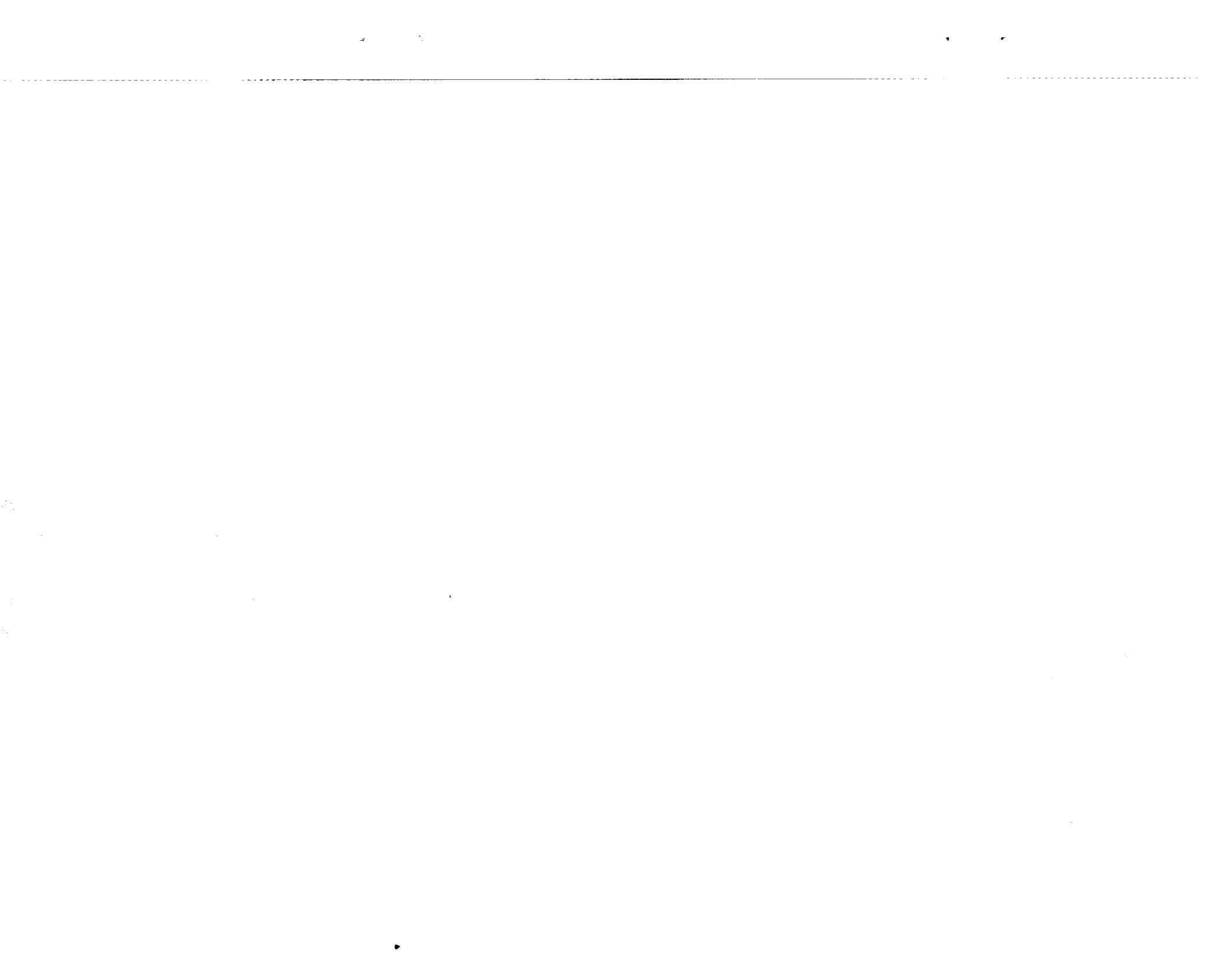
<u>Report title</u>	<u>Date</u>	<u>Number</u>
Letter to the Director of the Office of Management and Budget and the Chairman of the Civil Service Commission on Translating Survey Data Into Federal Pay Rates	July 12, 1974	B-167266
Federal Retirement Systems: Key Issues, Financial Data, and Benefit Provisions	July 30, 1974	B-179810
Premium Pay for Federal Inspectors at U.S. Ports-of-Entry	Feb. 14, 1975	GGD-74-91
Critical Need for a Better System for Adjusting Top Executive, Legislative, and Judicial Salaries	Feb. 25, 1975	FPCD-75-190
Need for a Comparability Policy for Both Pay and Benefits of Federal Civilian Employees	July 1, 1975	FPCD-75-62
The Executive Pay Problem is Becoming Increasingly Critical	July 15, 1975	FPCD-76-2
Federal White-Collar Pay Systems Need Fundamental Changes	Oct. 30, 1975	FPCD-76-9
Policy of Paying Cost-of-Living Allowances to Federal Employees in Nonforeign Areas Should Be Changed	Feb. 12, 1976	FPCD-75-161
Recruiting and Retaining Federal Physicians and Dentists: Problems, Progress, and Actions Needed for Future	Aug. 30, 1976	HRD-76-169
Letter to the Commission on the Operation of the Senate on Pay Allowances and Perquisite Benefits in Executive Level Positions	Oct. 27, 1976	FPCD-77-4
Civil Service Disability Retirement: Needed Improvements	Nov. 19, 1976	FPCD-76-61

<u>Report title</u>	<u>Date</u>	<u>Number</u>
Increases Needed in Executive Pay	Feb. 8, 1977	FPCD-77-31
Special Retirement Policy for Federal Law Enforcement and Firefighter Personnel Needs Reevaluation	Feb. 24, 1977	FPCD-76-97
Letter to the Chairman, Committee on Post Office and Civil Service, House of Representatives, Concerning Dual Compensation	Aug. 2, 1977	B-179810
Federal Retirement Systems: Unrecognized Costs, Inadequate Funding, Inconsistent Benefits	Aug. 3, 1977	FPCD-77-48
Federal and District of Columbia Employees Need To Be in Separate Pay and Benefits Systems	Jan. 12, 1978	FPCD-77-71
Letter to the Chairman, House Committee on the Budget on the Budgetary Impact of Fully Recognizing and Allocating Retirement Costs	May 24, 1978	B-179810
Disability Provisions of Federal and District of Columbia Retirement Systems Need Reform	July 10, 1978	FPCD-78-48
Federal Compensation Comparability: Need for Congressional Action	July 21, 1978	FPCD-78-60
Department of Defense is Overcompensating its Foreign Employees	Aug. 2, 1978	FPCD-78-64
Review of COLA for NAF Employees	Nov. 29, 1978	FPCD-79-6
Need for an Overall Policy and Coordinated Management of Federal Retirement Systems	Dec. 29, 1978	FPCD-78-49
State Department Should Improve Foreign National Pay Setting	Jan. 8, 1979	FPCD-78-81

<u>Report title</u>	<u>Date</u>	<u>Number</u>
Comparative Growth in Compensation for Postal and Other Federal Employees Since 1970	Feb. 1, 1979	FPCD-78-43
Letters to the House and Senate Budget Committees on Unrecognized Retirement Costs	Apr. 11, 1979	FPCD-79-49
Letter to the Director, Office of Personnel Management on Employee Awareness of the Federal Benefit Package Provisions	May 14, 1979	FPCD-79-53
Annual Adjustments--The Key to Federal Executive Pay	May 17, 1979	FPCD-79-31
Multiple Problems With the 1974 Amendments to the Federal Employees' Compensation Act	June 11, 1979	HRD-79-80
Determining Federal Compensation: Changes Needed to Make the Processes More Equitable and Credible	Nov. 13, 1979	FPCD-80-17
Minimum Benefit Provision of the Civil Service Disability Retirement Program Should Be Changed	Nov. 30, 1979	FPCD-80-26
Letter to the Chairmen of the Senate Governmental Affairs and House Post Office and Civil Service Committees on Retirees' Cost-of-Living Adjustments	Jan. 30, 1980	B-130150
Letter to the Chair, Subcommittee on Compensation and Employee Benefits, House Committee on Post Office and Civil Service, on Retirement Benefits for Panama Canal Employees	Feb. 14, 1980	FPCD-80-41
Letter to the Director, Office of Personnel Management, Concerning Some Civil Service Retirees Subject to "Catch-62" That Are Not Being Identified	Apr. 22, 1980	FPCD-80-47

<u>Report title</u>	<u>Date</u>	<u>Number</u>
Letter to the President of the Senate Concerning Cost-of-Living Increases for Federal Civilian and Military Retirees	July 1, 1980	B-130150
Apportioning Retirement Benefits to Former Spouses of Federal Employees	July 28, 1980	FPCD-80-56
Federal Executive Pay Compression Worsens	July 31, 1980	FPCD-80-72
Letter to the Chair, Subcommittee on Compensation and Employee Benefits, House Committee on Post Office and Civil Service, on Total Compensation Comparability for Federal Employees	Sept. 3, 1980.	FPCD-80-82
Followup Review of Federal Overtime Practices	Sept. 19, 1980	FPCD-80-88
Problems in Developing and Implementing a Total Compensation Plan for Federal Employees	Dec. 5, 1980	FPCD-81-12
Civil Service Disability Retirement Program	Dec. 12, 1980	FPCD-81-18
Voluntary Early Retirements in the Civil Service Too Often Misused	Dec. 31, 1980	FPCD-81-8
Changes Needed in Calculation of Reduction in Civil Service Annuities for Survivor Benefits	Feb. 26, 1981	FPCD-81-35
Federal Merit Pay: Important Concerns Need Attention	Mar. 3, 1981	FPCD-81-9
Federal Employees Excluded from Certain Provisions of the Civil Service Reform Act of 1978	Apr. 7, 1981	FPCD-81-28
Cost of Increased Retirement Benefits for Panama Canal Employees	May 6, 1981	FPCD-81-42

<u>Report title</u>	<u>Date</u>	<u>Number</u>
Cost-of-Living Allowance for Federal Employees in Nonforeign Areas Should be Based on Spendable Incomes	May 13, 1981	FPCD-81-48
Alternatives to the Current Method of Computing General Schedule Pay	Aug. 26, 1981	FPCD-81-60
Serious Problems Need to be Corrected Before Federal Merit Pay Goes Into Effect	Sept. 11, 1981	FPCD-81-73
Variable Housing Allowance: Rate Setting Procedures Need to be Improved	Sept. 30, 1981	FPCD-81-70
Overseas Allowances and Benefits: System Problems Remain	Dec. 22, 1981	ID-82-5
Computation of Cost-of-Living Allowances for Federal Employees in Foreign Areas Could Be More Accurate	Feb. 8, 1982	FPCD-82-24
Computation of Cost-of-Living Allowances for Federal Employees in Nonforeign Areas Could Be More Accurate	Feb. 8, 1982	FPCD-82-25



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