ROTH TSP ELIGIBLE CONTRIBUTION WORKSHEET:
BONUS AND ONE-TIME SPECIAL PAYS

If you will be receiving bonuses or one-time special or incentive payments, you may wish to contribute all or part of those payments to your TSP account. Like other TSP contributions, elections must be stated in percentages rather than dollar amounts.

Because Roth TSP contributions are calculated based on your gross pay but taken after all other deductions, you need to calculate how much money you have available to contribute to Roth TSP. The only deductions made from bonuses and one-time special pays are federal income tax withholding (FITW), state income tax withholding (SITW) and TSP. However, computing federal and state tax withholding of bonuses or other one-time payments will require a little math.

The federal supplemental rate for withholding is set at 25 percent. State supplemental rates vary state to state. Take a look at your state's current supplemental rates at
http://www.dfas.mil/militarymembers/tspformilitary/rothtsprctaxinfo.html
After obtaining your state supplemental rate, use the worksheet below to calculate the maximum percentage you may contribute to TSP. If, for instance, all of your tax deductions equal 40 percent of your one-time payment, you cannot make an election of more than 60 percent for your combined traditional and Roth TSP contributions; such as a 20 percent traditional TSP election and a 40 percent Roth TSP election.

Part A	Enter Gross Bonus Pay (pre-tax)	($)

Part B	**Calculate amount available for contribution:**	
	Amount from Part A	($)
	Subtract:	
	FITW at supplemental rate	($)
	SITW at supplemental rate	($)
Part B	**Amount available for contribution**	**($)**

Part C	**Calculate Percent of Pay Available for Contribution**	
	Part B Amount available for contribution	**($)**
	Divide by Part A Gross Bonus Pay	**($)**
	Multiply by 100	**100**
Part C	**Result: Percent of Pay Available for Combined Traditional and Roth TSP Contribution:**	**%**

There are two more steps:

If you are contributing to both traditional and Roth TSP, then go to the Combined Maximum Percentage to make sure your election does not exceed the value allowed. If you submit your election through *myPay*, there are automated edits to ensure you do not exceed the maximum. Also, make sure that your contribution does not exceed the annual IRC maximum. See https://www.tsp.gov/planparticipation/eligibility/contributionLimits.shtml