SESSION G

PERS RETIREMENT CODING & PRIOR PERIOD ADJUSTMENTS

2019-2020 TRAINING MANUAL
# PERS Retirement Coding and Prior Period Adjustments

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**Agenda**

- **Welcome and introductions**
  - What is covered in this training session

- **CalPERS Retirement Coding**
  - CalPERS Membership/Determining Eligibility
  - Member Action Request (MAR-1)
  - Member Reciprocal Self Certification Form
    - Exercise 1: Qualifying for Membership
    - Exercise 2: Adding A Second Assignment and Becoming A Member
    - Exercise 3: Retirement Annuitant
  - Notice of Placement on Retirement Roll (PERS-BAS-62) Service Retirement
  - Disability Retirement
    - Exercise 4: Terminated Refunded Employee, Rehired
    - Exercise 5: Buy Back

*** BREAK ***

- **CalPERS Prior Period Adjustments**
  - Exercise 6: Correctly Reversing Hourly Rates Using Automated RX Feature
  - Exercise 7: Mid-Month Salary Adjustment – Prior Period
  - Exercise 8: Including Retro in Prior Period Adjustments
  - Special Compensation Earn Codes
  - Exercise 9: Avoiding Service Credit Adjustment Problems
  - Exercise 10: RAN Transaction
  - Exercise 11: Earnings Codes RXS/LSX

- **Evaluation and close of session**
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SECTION I.

CalPERS MEMBERSHIP AND FORMS
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CalPERS Membership

Determining Membership Eligibility
1,000 Hours/125 Days Rule
Positions Exempt From CalPERS Membership
Retirement Plan, Status, and Special Indicator Coding
Membership Action Request Form (MAR-1)
Reciprocal Self-Certification Form
List of Qualifying Public Retirement Systems in California
Determining Membership Eligibility

Current CalPERS Member

New employees, who have funds on deposit or service credit with CalPERS, are current members. This applies even if membership was established through another CalPERS agency or if they are currently on “inactive” (not working) status with CalPERS.

Employees who are current members of CalPERS do not need to “requalify” for membership. It is mandatory to immediately set them up as CalPERS members effective the first day of employment in a non-certificated position with your district.

Verification of employee’s current membership status with CalPERS can be determined as follows.

- Ask the employee directly if he/she is a member, as well as, if he/she has other CalPERS-covered employment,
- Have the employee complete the CalPERS Self-Certification form, or
- Contact the School Financial Services (SFS) - PERS Retirement Unit at the Los Angeles County Office of Education.

When The Employee Is Not A Current Member

The criteria for determining an employee’s eligibility for membership are as follows.

Immediate qualification occurs when the person is in a:

- Full-Time, continuous position (more than 6 months). CalPERS considers “full-time” employment to be 40 hours per week.
- Part-Time, regular position for at least 4 or more hours per day, 20 or more hours per week, 50% or more per month.

Employees meet the above criteria when working in one or more non-certificated positions in one or more districts within a single agency. Service with different districts within the same agency should be added together for purposes of meeting the membership criteria.

Refunded Employee

If an employee was once employed under a CalPERS-covered agency, terminated his or her position and received a refund of contributions, that person would not be considered a current member and needs to requalify by taking a position that mandatorily qualifies for CalPERS membership.

IMPORTANT: CalPERS membership is effective the first day of employment in the non-certificated position(s).
1,000 Hours/125 Days Rule

If the position does not immediately qualify for CalPERS membership, then it is the district’s responsibility to monitor the number of hours the employee works during the fiscal year. This is important because, at some point, the employee may qualify for membership after 1,000 hours of work. It is required to count all hours worked from each non-certificated position. This also includes hours worked across multiple districts.

Qualification for membership is reached when:

- The employee works 1,000 hours in a fiscal year if paid on other than a per diem basis. All hours worked in all non-certificated positions, including overtime hours, with the exception of hours worked in any of the 3 exempt positions are accumulated to reach the 1,000 hours. To see a listing of exempt positions, see the “Positions Exempt From CalPERS Membership” section, on page 8.

- The employee works 125 days in a fiscal year if paid on a per diem basis (i.e. “per day”). For this purpose, “day” means each 8 hours of compensated service (125 days x 8 hours equals 1,000 hours).

In such cases, membership becomes effective no later than the first day of the month following the month in which the 1,000 hours or 125 days are reached. Once an employee qualifies for membership, that employee is a member in all non-certificated positions, in all districts, and in all agencies.

NOTE: Government Code Section § 20283. It is the employer’s responsibility to determine if its employees are eligible to participate in CalPERS. If an employer has failed to enroll an eligible employee into membership with CalPERS within 90 days of qualifying when the employer knows or can reasonably be expected to have known of that eligibility, the employer shall be responsible for the member contributions and a $500 administrative cost per member. Please note that the administrative cost “is not a fee or penalty” to the agency; rather, it is a reimbursement to CalPERS for costs associated with the process of administering Government Code Section § 20283.
Positions Exempt From CalPERS Membership

There are three positions that are exempt from ever qualifying for CalPERS membership. Hours from the following positions are ineligible for qualification.

- **Student Worker**
  The definition of a student worker (assistant/aide) is a person who is enrolled as a student and employed in the same district and whose student status is a prerequisite for employment. The retirement status on a student worker position would be status “I.”

- **Teacher Assistant**
  These are persons employed as teacher-assistants under Education Code Section § 44926 who possess a temporary certificate to serve as a teacher-assistant. The retirement status on a teacher-assistant position would be status “I.”

- **Board Member**
  These are elected or appointed officers, i.e. board member. They can no longer elect to become a member of CalPERS unless they have been a board member prior to July 1, 1994 and have had no break in service. If they became a board member after July 1, 1994, they cannot elect membership. The retirement status for a board member would be status “I.”

Using the status “I” for these positions will identify the employee as ineligible for CalPERS membership, and the hours worked should not be included in the accumulation of qualifying hours.
# G - PERS Retirement Coding and Prior Period Adjustments

## Retirement Plan, Status, and Special Indicator Coding

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<th>Description</th>
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<tr>
<td>P1</td>
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</tr>
<tr>
<td>P2</td>
<td>OASDI and Medicare</td>
</tr>
<tr>
<td>P3</td>
<td>Medicare only</td>
</tr>
<tr>
<td>P4</td>
<td>No PERS, no OASDI, no Medicare</td>
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<tr>
<td>P5</td>
<td>PERS and Medicare</td>
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<tr>
<td>P6</td>
<td>PERS, and Medicare, and Survivor Benefits (special contract)</td>
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<td>P7</td>
<td>PERS and Survivor Benefits (special contract)</td>
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<tr>
<td>P8</td>
<td>PERS (modified) and OASDI and Medicare</td>
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<tr>
<td>P9</td>
<td>PERS (full) and OASDI and Medicare</td>
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<tr>
<td>S1</td>
<td>STRS only</td>
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<td>S2</td>
<td>OASDI only</td>
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<td>S3</td>
<td>Medicare only</td>
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<tr>
<td>S4</td>
<td>No STRS, no OASDI, no Medicare</td>
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<td>S5</td>
<td>STRS and Medicare</td>
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<thead>
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<td>D</td>
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<td>X</td>
<td>Nonmember, exchange teacher</td>
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<tr>
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<tr>
<th>Special Indicator</th>
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<td>Short-term classes</td>
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<td>E</td>
<td>Elected Officials</td>
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<tr>
<td>R</td>
<td>Reduced workload</td>
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<td>S</td>
<td>Student worker, same district</td>
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<tr>
<td>T</td>
<td>Teacher assistant</td>
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<tr>
<td>X</td>
<td>Elected Member</td>
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<tr>
<td>B</td>
<td>Cash Balance (STRS only)</td>
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<td>P</td>
<td>Cash Balance (STRS only)</td>
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**G - PERS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS**

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**MEMBER ACTION REQUEST**

*Please PRINT or TYPE clearly*

This form is due as soon as possible **but no later than 15 calendar days after the effective date of action in Box 14.**

1. **LACOE EID or SSN**
2. **Current Name (First, Middle, Last)**
3. **Program Type**

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4. **Date of Birth**
5. **Gender**
   - Female
   - Male
6. **Former Name - For name changes only (PRC)**

7. **Mailing Address:**
   - Street/P.O. Box:
   - Additional Address Line:
   - City:
   - State:
   - Zip Code:
   - Country: **USA**
   - District Name

8. **Remarks**

9. **Pay Months**
   - 10 Mo
   - 11 Mo
   - 12 Mo

10. **District Code**

11. **Member Category**
12. **Hire Date (1st Day at District)**

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13. **Type of Action (check all boxes that apply):**
   - Permanent Separation (PSP)
   - Membership Eff. Date Change
   - Unpaid Leave of Absence (OTL)
   - Death (DEA)
   - Begin Leave (BEL)
   - End Leave (ENL)

14. **Profile Change (PRC) Effective Date**

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15. **Retired Annuitant**
   - Yes
   - No
   - If retired less than 180 days, did the district approve a resolution?**
   - Yes
   - No

16. **Survivor Benefits**

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17. **Covered by Social Security**
   - Yes
   - No

18. **Certificated Employee Electing PERS (ES 372)**
   - Yes
   - No

19. **Classified Employee Electing STRS (ES 372)**
   - Yes
   - No

20. **Job / Position Title**

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</table>

21. **Prior PERS Membership**
   - Yes
   - No

22. **Prior STRS Membership**
   - Yes
   - No

23. **Independent Contractor**
   - Yes
   - No

24. **BASIS FOR MEMBERSHIP QUALIFICATION:**
   - Full-Time for > 6 months
   - Person is already a PERS member
   - Part-Time for ≥ 20 hours for 1 year or more
   - Has completed 1,000 hours or 125 days in fiscal year

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25. **Form Completed By:**
   - Name and Title
   - Telephone Number
   - Email Address
   - District Signature
   - Date

**FORM NO. 503-923 MAR-1 Rev. 09/07/2018**
Member Action Request form (MAR-1): Quick Reference Guide

NOTE: Submit MAR-1 only if a job/position change affects a person’s retirement information (e.g., Name, Address, Member Category, etc.), or if the District Code has changed. The MAR-1 form must be typed.

1. LACOE EID or SSN: Enter the LACOE Employee Identification number from HRS or enter the employee’s SSN.
2. Current Name: In First, Middle (name or initial), and Last order. For a Name Change (e.g., due to marriage or divorce), enter the “correct” (current) name in Section #2; enter the former name (e.g., name before marriage/divorce) in Section #6.
3. Program Type: CPE for “California Public Employees’ Retirement System” has been entered for you.
4-8. Enter the Date of Birth, Gender, Former Name (if doing a name change), Address, and Remarks (if needed).
9. District Name: Enter your district’s name. This is needed in addition to the district code in Section #11.
10. Pay Months: Enter the employee’s pay months (10, 11, or 12).
11. District Code: Enter the 5-digit district number or the (old) 3-digit district number.
12. Member Category: Check “Misc. Schools” for all employees, with the exception of “School/Safety Police.”
13. Hire Date: (For new hires being enrolled into membership only.) Employee’s first day hired by your agency/district.
14. Type of Action: Some points to remember are:
   • A – Appointment (NAP): Check this for (1) new hires who qualify for membership and attach the “Reciprocal Self-Certification” form, (2) current employees who have just now qualified for membership, and (3) persons reinstating from retirement. Sections #22 and #24 should also be completed.
   • B – Membership Effective Date Change: LACOE use only.
   • C – Unpaid Leave of Absence (OTL): Only used for a leave of absence of two months or more (do not report shorter leaves of absence). Check the “Begin Leave (BEL)” box and enter the begin leave date. Check the “End Leave (ENL)” box and enter the end leave date. Leave date blank if end leave date is unknown, then provide the end leave date on a subsequent MAR-1 form.
   • D – Permanent Separation (PSP): Check this box when an employee separates from the district. Enter the effective date. Check the “Death (DEA)” box if the separation is due to death. Check the “Retirement” box if the separation is due to retirement, and certificate the number of “Unpaid Sick Leave” days in the box. Check the “Other” box if the separation is for any other reason.
15. Profile Change Effective Date: Enter the effective date for the changes that are marked below. Check multiple boxes if the same effective date applies to all. For example, if a person’s address changed at the same time that he/she has a name change, then check both the “Address Change” and “Name Change” boxes. Check the box for the required change to the employee’s profile: DOB, Gender, Name, SSN and Address. Enter the new information in the corresponding box as indicated.
16. Retired Annuitant: Check “Yes” if the employee is a Retired CalPERS Annuitant and returns to work. Check “Yes” or “No” to the question regarding the resolution. Check Section #14-A. Enter the first day worked as a retired annuitant in the date field.
17. Survivor Benefits: Check “Yes” only for those employees on a Special Contract that allows for Survivor Benefits. These employees all have $2.00 deducted each month for this benefit.
18. Covered by Social Security: Check “No” only for those employees on a Special Contract that does not require Social Security to be deducted.
19. Certified Employee Electing PERS or Classified Employee Electing STRS: If “Yes” is checked, you must attach a Retirement System Election form (ES-372).
20. Job/Position Title: Enter the job/position title.
21. Prior PERS Membership: Check “Yes” if employee is a prior member of PERS.
22. Prior STRS Membership: Check “Yes” if employee is a prior member of STRS.
23. Independent Contractor: Check “Yes” if employee is an Independent Contractor, otherwise check “No.”
24. Basis for Membership Qualification: Check the box to indicate how the employee qualified for CalPERS membership. The most common qualification bases are indicated. This box is required if Section #14-Box A – Appointment (NAP) is checked. Attach the completed “Reciprocal Self-Certification” form.
25. Form Completed By: Enter the name, title, phone number and email address of the person completing the form, along with the date the form was signed.

Submit a copy of this form to School Financial Services, PERS Retirement Unit to your district’s representative via email or fax to (562) 922-6341. Retain the original at the district. Please call your district representative if you have any questions.

4/26/18
Reciprocal Self-Certification Form

Complete the following information and return this form to your personnel office within 10 business days. To ensure this form is completed correctly, please reference the enclosed List of Qualifying Public Retirement Systems and instructions.

Section 1. Member Information

<table>
<thead>
<tr>
<th>Member Name:</th>
<th>(Last)</th>
<th>(First)</th>
<th>(Middle)</th>
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<tbody>
<tr>
<td>Date of Birth:</td>
<td>CalPERS ID:</td>
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<td></td>
</tr>
</tbody>
</table>

Membership Status in Qualifying Public Retirement Systems:

- [ ] I have not been a member of a qualifying public retirement system in California. (skip to section 3)
- [ ] I have membership in a defined benefit plan under a qualifying public retirement system in California other than CalPERS.

(Complete section 2 with membership information for each qualifying public retirement system)

Section 2. Qualifying Reciprocal Membership Information

<table>
<thead>
<tr>
<th>Name of Most Recent Public Retirement System:</th>
<th>Membership Date:</th>
<th>Separation Date*:</th>
<th>Retired* or Refunded* Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Prior Public Retirement System:</td>
<td>Membership Date:</td>
<td>Separation Date*:</td>
<td>Retired* or Refunded* Date:</td>
</tr>
<tr>
<td>Name of Prior Public Retirement System:</td>
<td>Membership Date:</td>
<td>Separation Date*:</td>
<td>Retired* or Refunded* Date:</td>
</tr>
</tbody>
</table>

*Please provide dates, if applicable. Not all sections may be applicable for each Public Retirement System.

Section 3. Sign and Certify

I understand that by accepting employment in a qualified public retirement system, I am subject to the applicable laws and regulations of that system. I also understand that completing this form is not a request to establish reciprocity.

I hereby certify that the foregoing information has been verified with the qualifying public retirement system as true and correct and any information found to be incorrect may require corrections to my CalPERS account including, but not limited to, my retirement enrollment level and adjustments to my member contributions. CalPERS may make any necessary corrections to my account to ensure I am properly enrolled and eligible to receive the correct retirement benefits.

Member Signature: Date:

Section 4. To Be Completed by Employer Only

Name of CalPERS Agency:

CalPERS Business Partner ID: Member’s Enrollment Eligibility Date:

Designee of Employer: (print name) Designees’ Title:

Designee Signature: Date:

The employer must retain this form in the member’s file for auditing purposes.

For more direction regarding how to process the Reciprocal Self-Certification Form, please refer to our employer reference guides.

PERS-EAMD-801 (6/2018)
Instructions for Completing the Reciprocal Self-Certification Form

Section 1. Member Information
- Complete the required fields with your name, date of birth, and CalPERS ID.
- Check one of the appropriate boxes to indicate if you have had membership in a defined benefit plan in one of the qualifying public retirement systems named on the enclosed list.
  - If you have not been a member of any of the qualifying public retirement systems, mark the first box and skip to section 3.
  - If you have membership in a defined benefit plan of any of the qualifying public retirement systems on the enclosed list, mark the second box and continue to section 2.
  - This form is to obtain information regarding your membership in other qualifying public retirement systems; do not include CalPERS membership on this form.

Section 2. Qualifying Reciprocal Membership Information
- In the first column, titled “Name of Public Retirement System,” list the name of any qualifying public retirement systems you are a member of a defined benefit plan.
  - If you are a member of multiple qualifying public retirement systems, please provide the name of each system beginning with the most recent in descending order.
  - Please reference the enclosed List of Qualifying Public Retirement Systems in California. Only systems named on this list should be provided on the Reciprocal Self-Certification Form.
- In the second column, titled “Membership Date,” list your membership date in the qualifying public retirement system.
  - You must provide a full date, including month, date, and year, which corresponds to each qualifying public retirement system listed.
  - If you are unsure of your membership date, please contact the qualifying public retirement system to confirm information prior to completing the form.
- In the third column, titled “Separation Date,” list your separation date from the qualifying public retirement system.
  - This section may not be applicable for all qualifying public retirement systems. If you have not separated from the qualifying public retirement system, leave this field blank.
  - If you have separated from the qualifying public retirement system, you must provide a full date including month, date, and year.
  - If you are unsure of your separation date, please contact the qualifying public retirement system to confirm information prior to completing the form.
- In the fourth column, titled “Retired or Refunded,” indicate if you have retired or refunded from the qualifying public retirement system.
  - This section may not be applicable for all qualifying public retirement systems. If you have not retired or refunded from the qualifying public retirement system, leave this field blank.
  - If you have retired or refunded from the qualifying public retirement system, mark the appropriate box and provide a full date including month, date, and year.
  - Retired: You have separated from the qualifying public retirement system and receive a monthly retirement allowance.
  - Refunded: You have terminated your membership in the qualifying public retirement system by withdrawing your contributions.

Section 3. Sign and Certify
- Please read the statement. Then, sign your name and date the document before returning it to your personnel office.
List of Qualifying Public Retirement Systems in California

<table>
<thead>
<tr>
<th>Name of Public Retirement System</th>
<th>Qualifications:</th>
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<tbody>
<tr>
<td>Alameda County Employees’ Retirement Association</td>
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<td>City and County of San Francisco Employees’ Retirement System</td>
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<tr>
<td>City of Concord Retirement System</td>
<td></td>
</tr>
<tr>
<td>City of Costa Mesa Public Retirement System</td>
<td>Safety only</td>
</tr>
<tr>
<td>City of Fresno Retirement System</td>
<td></td>
</tr>
<tr>
<td>City of Pasadena Fire and Police Retirement System</td>
<td>Fire and police only</td>
</tr>
<tr>
<td>City of San Clemente</td>
<td>Non-safety (miscellaneous) only</td>
</tr>
<tr>
<td>Contra Costa County Employees’ Retirement Association</td>
<td></td>
</tr>
<tr>
<td>Contra Costa Water District</td>
<td></td>
</tr>
<tr>
<td>East Bay Municipal Utility District</td>
<td></td>
</tr>
<tr>
<td>East Bay Regional Park District</td>
<td>Safety only</td>
</tr>
<tr>
<td>Fresno County Employees’ Retirement Association</td>
<td></td>
</tr>
<tr>
<td>Imperial County Employees’ Retirement Association</td>
<td></td>
</tr>
<tr>
<td>Judges Retirement System II</td>
<td></td>
</tr>
<tr>
<td>Kern County Employees’ Retirement System</td>
<td></td>
</tr>
<tr>
<td>Legislators’ Retirement System</td>
<td></td>
</tr>
<tr>
<td>Los Angeles City Employees’ Retirement System</td>
<td>Non-safety (miscellaneous) only; L.A. Fire and Police Pension System and L.A. Water and Power Employees’ Retirement System not eligible</td>
</tr>
<tr>
<td>Los Angeles County Employees’ Retirement Association</td>
<td></td>
</tr>
<tr>
<td>Los Angeles County Metropolitan Transportation Authority</td>
<td>Non-contract Employees’ Retirement Income Plan, formerly Southern California Rapid Transit District</td>
</tr>
<tr>
<td>Marin County Employees’ Retirement Association</td>
<td></td>
</tr>
<tr>
<td>Mendocino County Employees’ Retirement Association</td>
<td></td>
</tr>
<tr>
<td>Merced County Employees’ Retirement Association</td>
<td></td>
</tr>
<tr>
<td>Oakland Municipal Employees’ Retirement System (City of Oakland)</td>
<td>Non-safety (miscellaneous) only</td>
</tr>
<tr>
<td>Orange County Employees’ Retirement System</td>
<td></td>
</tr>
<tr>
<td>Sacramento City Employees’ Retirement System</td>
<td></td>
</tr>
<tr>
<td>Sacramento County Employees’ Retirement System</td>
<td>Defined benefit plan only; cash balance plans not eligible</td>
</tr>
<tr>
<td>San Bernardino County Retirement Association</td>
<td></td>
</tr>
<tr>
<td>San Diego City Employees’ Retirement System</td>
<td>Defined benefit plan only; cash balance plans not eligible</td>
</tr>
<tr>
<td>San Diego County Employees’ Retirement Association</td>
<td></td>
</tr>
<tr>
<td>San Joaquin County Employees’ Retirement Association</td>
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<tr>
<td>San Jose Federated City Employees’ Retirement System</td>
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<td>San Luis Obispo County Pension Trust</td>
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<tr>
<td>San Mateo County Employees’ Retirement Association</td>
<td></td>
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<td>Santa Barbara County Employees’ Retirement System</td>
<td></td>
</tr>
<tr>
<td>Sonoma County Employees’ Retirement Association</td>
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</tr>
<tr>
<td>Stanislaus County Employees’ Retirement Association</td>
<td></td>
</tr>
<tr>
<td>State Teachers’ Retirement System</td>
<td>Defined benefit plan only; cash balance plans not eligible</td>
</tr>
<tr>
<td>Tulare County Employees’ Retirement Association</td>
<td></td>
</tr>
<tr>
<td>University of California Retirement Program</td>
<td>Defined benefit plan only; cash balance plans not eligible</td>
</tr>
<tr>
<td>Ventura County Employees’ Retirement Association</td>
<td></td>
</tr>
</tbody>
</table>

* = Also CalPERS-covered agency  A = 1937 Act Counties

PERS-EAMD-801 (6/2018)
SECTION II.

EXERCISES
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Exercise 1 - Qualifying for Membership

Required Forms
Member Action Request (MAR-1)
Member Reciprocal Self-Certification
Example – An employee qualifies for membership by working 1,000 or more hours.

Tara Lehman is currently not a member of PERS because she is working in a substitute position. She is also a former PERS member who refunded her contributions when she worked for another district several years ago. She established her previous membership with CalPERS before January 1, 2013.

By the end of April, payroll found that she had worked 1,002 hours. They informed their HR department to change her coding and to establish a new membership.

To navigate to the Salary/Pay Rate Screen,

1. In the TRANS field type 005.
2. In the EID field type KU6982779, the employee identification number of Tara Lehman.
3. Hit the Enter key on your keyboard.

Salary Pay Rate Screen - Before

![Salary Pay Rate Screen](attachment:Salary_Pay_Rate_Screen.png)

On this screen, enter the following data in the indicated fields.

- **EFF DATE:** 05 01 13
- **ACTNS:** 16
- **PLAN:** P9
- **STATUS:** M
- **RETIREMENT EFF DATE:** 12 31 12

Hit Enter key on your keyboard.
For definitions of action codes used by the district, SFS, and through automated processes, refer to *HRS System Operations Manual, Volume I, Section III, Pages 9-11.*

**Salary Pay Rate Screen - After**

Since Tara once established school membership (K-12 and community college), she keeps her Classic membership with CalPERS, even though she is in a refunded status, because her membership was established before January 1, 2013. The date of 12/31/12, must be used in the Retirement Effective Date field so that HRS will recognize her membership as Classic. The Pension Reform Status field in the Personnel Action Data Screen in HRS should also have an asterisk (*).

Her CalPERS appointment date in MyCalPERS will show as 05/01/13, which should also be noted on the MAR-1 form you send to our office along with the Self Certification form.

**NOTE:** If you use the assignment date when she becomes eligible, the HRS default will apply the incorrect pension calculation and group, resulting in incorrect reporting.
Classic Membership

Because her retirement effective date field is 12/31/12, the Pension Reform Status field in the Personnel Action Data Screen in HRS should have an asterisk (*) which indicates her membership as Classic. The asterisk is also reflected on the Retirement Plan Data Screen (039) in the PRS Flag field.

Personnel Action Data Screen (003)

![Personnel Action Data Screen](https://www.lacoe.edu/hrs_training)

Retirement Plan Data Screen (039)

![Retirement Plan Data Screen](https://www.lacoe.edu/hrs_training)
## MEMBER ACTION REQUEST

(please PRINT or TYPE clearly)

- **Attach a "Reciprocal Self-Certification Form" for new appointments.**

1. **LACOE ED or SSN:** KU6982779  
2. **Current Name (First, Middle, Last):** TARA E LEHMAN  
3. **Program Type:** CPE

4. **Date of Birth:** 01/01/1950  
5. **Gender:** Female  
6. **Former Name - For name changes only (PRC):**  

7. **Mailing Address:** (MAI)  
   - **Street/PO. Box:** 9300 IMPERIAL HIGHWAY  
   - **City:** DOWNEY  
   - **State:** CA  
   - **Zip Code:** 90242  
   - **Country:** USA  
   - **District Name:** TRAINING DISTRICT

8. **Remarks:** QUALIFIED WITH 1000 HOURS

9. **Pay Months:**  
   - [ ] 10 Mo  
   - [ ] 11 Mo  
   - [ ] 12 Mo

10. **District Code:** XXXXX  
11. **Merit Salary:**  
12. **Member Category:** Misc. Schools  
13. **Hire Date (1st Day at District):** 10/22/2008

14. **Type of Action (check all boxes that apply):**  
   - [ ] Appointment (NAP): 05/01/2013  
   - [ ] Membership Eff. Date Change  
   - [ ] Unpaid Leave of Absence (OTL)  
   - [ ] Permanent Separation (PSP)  
   - [ ] Death (DEA)  
   - [ ] Other (OTH)  
   - [ ] Retirement (RET)  
   - [ ] "Retirement Only"  
   - [ ] "Unused Sick Leave"  

15. **Profile Change Effective Date:**  
   - [ ] DOB (complete box 4)  
   - [ ] Gender (complete box 5)  
   - [ ] Name (complete box 6)  
   - [ ] SSN (complete box 8 see HRS)  
   - [ ] Address Change (complete box 7)

16. **Retired Annuity:**  
   - [ ] Yes  
   - [ ] No

17. **Survivor Benefits:**  
   - [ ] Yes  
   - [ ] No

18. **Covered by Social Security:**  
   - [ ] Yes  
   - [ ] No

19. **Certified Employee Electing PERS (ES 372):**  
   - [ ] Yes  
   - [ ] No

20. **Job / Position Title:** SUB INSTRUCTIONAL AIDE 1

21. **Prior PERS Membership:**  
   - [ ] Yes  
   - [ ] No

22. **Prior STRS Membership:**  
   - [ ] Yes  
   - [ ] No

23. **Independent Contractor:**  
   - [ ] Yes  
   - [ ] No

24. **Basis for Membership Qualification:** (Check appropriate box)  
   - [ ] Full-Time for > 6 months  
   - [ ] Person is already a PERS member  
   - [ ] Has completed 1,000 hours or 125 days in fiscal year  
   - [ ] Part-Time for ≥ 20 hours for 1 year or more

25. **Form Completed By:**  
   - **Name and Title:**  
   - **Telephone Number:**  
   - **Email Address:**  
   - **District Signature:**  
   - **Date:**

---

**Form No:** 003-923 MAR-1 Rev 04/20/2018
# Reciprocal Self-Certification Form

Complete the following information and return this form to your personnel office within 10 business days. To ensure this form is completed correctly, please reference the enclosed List of Qualifying Public Retirement Systems and instructions.

## Section 1. Member Information

<table>
<thead>
<tr>
<th>Member Name</th>
<th>(Last)</th>
<th>(First)</th>
<th>(Middle)</th>
</tr>
</thead>
<tbody>
<tr>
<td>LEHMAN</td>
<td></td>
<td>TARA</td>
<td>E</td>
</tr>
</tbody>
</table>

Date of Birth: 01/01/1950

CalPERS ID:

Membership Status in Qualifying Public Retirement Systems:

- [ ] I have not been a member of a qualifying public retirement system in California. (skip to section 3)
- [ ] I have membership in a defined benefit plan under a qualifying public retirement system in California other than CalPERS.

*complete section 2 with membership information for each qualifying public retirement system*

## Section 2. Qualifying Reciprocal Membership Information

<table>
<thead>
<tr>
<th>Name of Most Recent Public Retirement System:</th>
<th>Membership Date:</th>
<th>Separation Date*:</th>
<th>☐ Retired* or ☒ Refunded*</th>
</tr>
</thead>
<tbody>
<tr>
<td>CALPERS</td>
<td>01 / 01 / 2001</td>
<td>12 / 31 / 2005</td>
<td></td>
</tr>
</tbody>
</table>

Name of Prior Public Retirement System:

<table>
<thead>
<tr>
<th>Membership Date:</th>
<th>Separation Date*:</th>
<th>☐ Retired* or ☐ Refunded*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Name of Prior Public Retirement System:

<table>
<thead>
<tr>
<th>Membership Date:</th>
<th>Separation Date*:</th>
<th>☐ Retired* or ☐ Refunded*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Please provide dates, if applicable. Not all sections may be applicable for each Public Retirement System.

## Section 3. Sign and Certify

I understand that by accepting employment in a qualified public retirement system, I am subject to the applicable laws and regulations of that system. I **also understand that completing this form is not a request to establish reciprocity.**

I hereby certify that the foregoing information has been verified with the qualifying public retirement system as true and correct and any information found to be incorrect may require corrections to my CalPERS account including, but not limited to, my retirement enrollment level and adjustments to my member contributions. CalPERS may make any necessary corrections to my account to ensure I am properly enrolled and eligible to receive the correct retirement benefits.

Member Signature: Tara Lehman
Date: 05/01/2018

## Section 4. To Be Completed by Employer Only

Name of CalPERS Agency:

CalPERS Business Partner ID: Member’s Enrollment Eligibility Date:

Designee of Employer: (print name) Designees’ Title:

Designee Signature: Date:

The employer must retain this form in the member’s file for auditing purposes.

For more direction regarding how to process the Reciprocal Self-Certification Form, please refer to our employer reference guides.
Exercise 2 - Adding a Second Assignment and Becoming a Member

Retirement Plan Data Screen (039)

Required Forms
Member Action Request (MAR-1)
Member Reciprocal Self-Certification
Example – An employee qualifies for membership with combined hours in two positions.

Timothy Lawson accepted a second job at his district and qualified for CalPERS membership. When adding a second assignment that will affect a change to the retirement plan and status, the prime job must be updated to the correct plan and status before building the additional assignment.

To navigate to the Salary/Pay Rate Screen,

1. In the TRANS field, type 005.
2. In the EID field, type VN7793698, the employee identification number for Timothy Lawson
3. Hit the Enter key on your keyboard.

Prime Salary/Pay Rate Screen – Before

![Prime Salary/Pay Rate Screen](image)

On this screen, enter the following data in the indicated fields.

**EFFEC DATE:** 06 01 13

**ACTNS:** 16

**PLAN:** P9

**STATUS** M

**RETIREMENT EFF DATE:** 06 01 13

Hit the Enter key on your keyboard.
Prime Salary Pay/Rate Screen – After update

Personnel Action Data Screen (003)

The Pension Reform Status field shows “1” as a new member under the PEPRA rules.
Now, build Job 2.

1. In the **action field**, type J for jump.
2. In the **TRANS field**, type 002 to add a new assignment.
3. In the **JOB field**, change the job number to 2.
4. Hit the **Enter key** on your keyboard.

**Job Assignment Screen (004)**

On this screen, enter the following data in the indicated fields.

**EFFEC DATE:** 06 01 13  
**ACTNS:** 13  
**POSITION:** 700012  
**JOB CLASS:** 700012  
**JOB STS:** A  
**STATUS DATE:** 06 01 13  
**JOB PERMANENCY:** P  
**WORK LOCATION:** 00030  
**ANNIV DATE:** 99 99 99  
**BARG UNIT:** CS

Hit the **Enter key** on your keyboard.
On this screen, enter the following data in the indicated fields.

**EFFEC DATE:** 06 01 13  **EFF DATE:** 06 01 13  
**ACTNS:** 13  **FULL-TIME:** 100.00  
**CYCLE:** C3  **FULL-TIME RATE:** 15.510  
**BASIS:** H  **RETIRE RATE:** 15.510  
**PAY MOS:** 12  **WORK DAYS:** 264.0  
**ILL PLAN:** NA  **WORK CAL:** N  
**VAC PLAN:** NA  **WORK HRS/DY:** 3.50  
**TIME RPT LOCN:** 909  **RETIRED PLAN:** P9  
**TIME RPT CD:** P  **RETIREMENT STATUS:** M  
**EARNINGS TYPES:** REG  **RETIRED EFF DATE:** 06 01 13  
**SCHED/RANGE/STEP:** 1 125 03  

Hit the Enter key on your keyboard.
The Retirement Plan Data Screen (039) in the Employee Database (EDB) lists all jobs built for an employee. This screen shows the retirement plan, the retirement status, and the retirement effective date for each job assignment. Retirement changes made by the district on the Salary Pay/Rate Screen (005) will automatically update this screen.

The SFS Retirement unit at the county office uses this screen to update or change the retirement data using action code 90. Districts can access this screen through Function 04 (Personnel Inquiry).
G - PERS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Division of School Financial Services  
PERS Retirement Unit

MEMBER ACTION REQUEST  
(Please PRINT or TYPE clearly)

*Attach a "Reciprocal Self-Certification Form" for new appointments.

1. LACOE Eid or SSN  
   VN7793689

2. Current Name (First, Middle, Last)  
   TIMOTHY A LAWSON

3. Program Type  
   CPE

4. Date of Birth  
   01/01/1960

5. Gender  
   ☑ Male

6. Former Name - For name changes only (PRC)

7. Mailing Address: (MAIL)  
   Street/PO. Box: 9300 IMPERIAL HIGHWAY
   Additional Address Line:  
   City: DOWNEY
   State: CA  
   Zip Code: 90242  
   Country: USA  
   TRAINING DISTRICT

8. Remarks  
   QUALIFIED WITH COMBINED HOURS IN TWO POSITIONS

9. District Name  
   XXXXX

10. Pay Months  
    ☑ 10 Mo  
    ☑ 11 Mo  
    ☑ 12 Mo

11. District Code  
    XXXXX

12. Member Category  
    ☑ Misc. Schools
    ☑ School Police

13. Hire Date (1st Day at District)  
   03/29/2011

14. Type of Action (check all boxes that apply):
   A. ☑ Appointment (NAP) 06/01/2013
   B. ☑ Membership Eff. Date Change
   C. ☑ Unpaid Leave of Absence (OTL)
   D. ☑ Permanent Separation (PSP)
   E. ☑ Death (DEA)
   F. ☑ Other (OTH)
   G. ☑ Retirement (RET)
   H. ☑ Resignation (REV)
   I. ☑ Voluntary Separation (VSP)
   J. ☑ Retirement Only
   K. ☑ Unpaid Sick Leave (USL)
   L. ☑ Unscheduled Sick Leave (USL)
   M. ☑ Unpaid Sick Leave (USL)

15. Profile Change Effective Date  
   XXXXX

16. Retired Annuant?  
    Yes ☑ No

17. Survivor Benefits  
    ☑ Yes  
    ☑ No

18. Covered by Social Security  
    ☑ Yes

19. Certified Employee Electing PERS (ES 372)  
    ☑ Yes  
    ☑ No

20. Job Position Title  
    NOON AIDE/INSTRUCTIONAL ASST-SP

21. Prior PERS Membership  
    ☑ Yes  
    ☑ No

22. Prior STRS Membership  
    ☑ Yes  
    ☑ No

23. Independent Contractor  
    ☑ Yes  
    ☑ No

24. BASIS FOR MEMBERSHIP QUALIFICATION: (Check appropriate box)
   ☑ Full-Time for > 6 months
   ☑ Part-Time for ≥ 20 hours for 1 year or more
   ☑ Person is already a PERS member
   ☑ Has completed 1,000 hours or 125 days in fiscal year

25. Form Completed By:
   NAME AND TITLE

   TELEPHONE NUMBER

   EMAIL ADDRESS

   DISTRICT SIGNATURE  
   DATE

FORM NO: 503-923 MAR-1 Rev 04/26/2018
Reciprocal Self-Certification Form

Complete the following information and return this form to your personnel office within 10 business days. To ensure this form is completed correctly, please reference the enclosed List of Qualifying Public Retirement Systems and instructions.

Section 1. Member Information

<table>
<thead>
<tr>
<th>Member Name</th>
<th>(Last)</th>
<th>(First)</th>
<th>(Middle)</th>
</tr>
</thead>
<tbody>
<tr>
<td>LAWSON</td>
<td></td>
<td>TIMOTHY</td>
<td></td>
</tr>
</tbody>
</table>

Date of Birth: 01/01/1960

CalPERS ID:

Membership Status in Qualifying Public Retirement Systems:

- [x] I have not been a member of a qualifying public retirement system in California. (skip to section 3)
- [] I have membership in a defined benefit plan under a qualifying public retirement system in California other than CalPERS.

(complete section 2 with membership information for each qualifying public retirement system)

Section 2. Qualifying Reciprocal Membership Information

<table>
<thead>
<tr>
<th>Name of Most Recent Public Retirement System:</th>
<th>Membership Date:</th>
<th>Separation Date*:</th>
<th>Retired* or Refunded* Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of Prior Public Retirement System:</th>
<th>Membership Date:</th>
<th>Separation Date*:</th>
<th>Retired* or Refunded* Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Please provide dates, if applicable. Not all sections may be applicable for each Public Retirement System.

Section 3. Sign and Certify

I understand that by accepting employment in a qualified public retirement system, I am subject to the applicable laws and regulations of that system. I also understand that completing this form is not a request to establish reciprocity.

I hereby certify that the foregoing information has been verified with the qualifying public retirement system as true and correct and any information found to be incorrect may require corrections to my CalPERS account including, but not limited to, my retirement enrollment level and adjustments to my member contributions. CalPERS may make any necessary corrections to my account to ensure I am properly enrolled and eligible to receive the correct retirement benefits.

Member Signature: Timothy A. Lawson
Date: 06/01/2013

Section 4. To Be Completed by Employer Only

Name of CalPERS Agency:

CalPERS Business Partner ID: Member’s Enrollment Eligibility Date:

Designee of Employer: (print name) Designees’ Title:

Designee Signature: Date:

The employer must retain this form in the member’s file for auditing purposes.

For more direction regarding how to process the Reciprocal Self-Certification Form, please refer to our employer reference guides.
The two pay history screens below show the pay for June 2013 and July 2013.

Earning Detail Screen (003)

![Earning Detail Screen](https://www.lacoe.edu/hrs_training)

PERS Detail Screen (007)

![PERS Detail Screen](https://www.lacoe.edu/hrs_training)

This screen shows the service paid as a P9 member, the earnings as subject to PERS, and the contributions deducted for those earnings.
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Exercise 3 - Retired Annuitant, Service Retirement, and Disability Retirement

CalPERS Retired Annuitant Flow Chart
Informational Bulletin – CalPERS Retiree Reporting Penalties & Resolution

Required Forms
Member Action Request (MAR-1)
Member Reciprocal Self-Certification
NOTE: A person on service retirement from CalPERS can work in a CalPERS-covered agency on a temporary basis—hourly position only. They cannot accept permanent employment without having written approval from PERS of their request for reinstatement.

The retiree, along with the district, is responsible for monitoring the accumulation of hours worked. Time worked is not to exceed 960 hours in a fiscal year.
We require that when an employee retires, you notify the county office and send us the MAR-1 noting the separation date and the employee’s remaining sick leave balance. Our office will process that separation in MyCalPERS.

NOTE: The last day on the payroll is NOT the same as the retirement/separation date.
CAUTION: The district should code a retiree P3R only when the retiree is returning to work in an hourly position after the 180 days waiting period. You may see changes to the retirement plan, the retirement status, and retirement effective date to P3R when our office receives the Notice of Placement on Retirement Roll.

Retired annuitant can work up to 960 hours in a fiscal year.

IMPORTANT: On the MAR-1 form, Item #23 Independent Contractor, the retiree could return to work as an independent contractor and not have their payroll processed through HRS. It is extremely important to inform us as soon as any retiree begins employment because CalPERS will fine your district $200.00 for each appointment more than 30 days old.
April 30, 2018

To: Chief Business Officials
Chief Personnel Officials
Los Angeles County K-12 School and Community College Districts,
Regional Occupational Centers/Programs (ROC/Ps), Charter Schools and
other Local Educational Agencies (LEAs)

From: Claudette Wiggan-Reid, Retirement Systems Coordinator
District Personnel Information Services
Division of School Financial Services

Subject: CalPERS Retiree Reporting Penalties & Resolutions

The California Public Employers’ Retirement System (CalPERS) announced that they will be
assessing penalties to employers for failure to enroll and report payroll for retirees. A CalPERS retiree
is an individual who is receiving a monthly benefit payment from CalPERS. A retiree may return to
work in the same district or another district. Some employers are currently reporting retiree earnings
late or have failed to report retiree earnings to CalPERS.

Penalty for Late Enrollment & Late Reporting
Assembly Bill 1309 updated Government Code Section 21220 to allow CalPERS to assess a $200
penalty for enrollment and $200 for late reporting per retiree per month. It is possible that some
employers will pay $400 per retiree per month until enrollment and reporting become current with
CalPERS. These assessments will begin July 2018 and should not be recouped from the retirees. The
law states:

“(d) If an employer fails to enroll, solely for the administrative recordkeeping purposes of
the system, a retired member employed in any capacity, without reinstatement, within 30 days
of the effective date of hire, the board may assess the employer a fee of two hundred dollars
($200) per retired member per month until the retired member is enrolled in those
administrative aspects of the system.

(e) If an employer fails to report the pay rate and number of hours worked of a retired
member employed in any capacity, without reinstatement, within 30 days following the last
day of the pay period in which the retired member worked, the board may assess the employer
a fee of two hundred dollars [$200] per retired member per month until the information is
reported.

(f) An employer shall not pass on to an employee any fees assessed pursuant to
subdivisions (d) and (e).
CalPERS Retiree Reporting Penalties & Resolutions
April 30, 2018
Page 2

Below are a few guidelines for hiring retirees:

- **180-wait period**: Employees who retire after January 1, 2013 must wait 180 days before returning to work in a CalPERS covered agency. *(There are 2 exceptions. Refer to Attachment No. 1)*

- **960 Hours**: Retirees are allowed to legally work a maximum of 960 hours within a fiscal year in a CalPERS covered agency. It is the retiree’s and the employer’s responsibility to monitor the hours worked.

- **Retiree Penalty**: Retirees that do not adhere to the law will be re-instated into active service with contributions due on earnings. Their monthly benefits will be discontinued. CalPERS may require the employee to reimburse the system for benefits that were paid while they were illegally working.

- **Limited Period of Time**: Retirees should only work a limited period of time. Working on a permanent basis is detrimental to a retiree. If a retiree decides to work on a permanent basis, he/she should request to be re-instated from retirement. A retiree must reinstate from retirement to be employed in any regular staff position including permanent part-time positions. A district may obtain a board-approved resolution to waive the 180 days wait period on two conditions as follows:
  - **Extra Help**: CalPERS retirees may be hired to work for a limited period to assist with backlog, work on special projects, or to perform work in excess of what regular staff can do. Appoint retirees to retired annuitant designated positions only.
  - **Vacant Position**: CalPERS retiree may be hired to work in a vacant position while the district is recruiting for a permanent replacement. An open recruitment to fill the vacancy with a permanent replacement is required in order to appoint a retiree. A retiree can only be appointed once to a vacant position.

Attachment No. 1 lists the steps to take if the district plans to obtain a board-approved resolution to waive the 180 days wait period. It also provides the sample resolutions.

- **Independent Contractor/Consultants/Third-Party Employees**: Districts that hire a CalPERS retiree as an independent contractor, consultant or employee of a third-party should determine if an employer-employee relationship exists (common-law employer). If an employer-employee relationship exists, the retiree earnings must be reported to CalPERS. The district must obtain the number of hours worked and the pay rate from the third-party employer and enroll and report earnings for the retiree per the CalPERS requirements. However, if there is no employer-employee relationship, then the employee is exempt from the post-retirement employment requirements.

- **Enroll Retiree**: Enter the employee into the Human Resource Systems (HRS) with a retirement plan of P3 and a status of “R” for retiree. Complete a Member Action Request form (MAR-1) and check “Yes” for retired annuitant. Submit the signed form to the Retirement Section at LACOE. *(This will avoid the $200 enrollment penalty.)*
CalPERS Retiree Reporting Penalties & Resolutions
April 30, 2018
Page 3

• **Report Earnings:** CalPERS contributions should not be deducted from retired annuitants’ earnings. Report the hourly pay rate, gross wages and number of hours worked on a *monthly* basis to CalPERS. *This will avoid the $200 reporting penalty.*

  ➢ Districts using LACOE’s Human Resource System (HRS) should code retirees with a Retirement Plan of “P3” and Retirement Status “R” for retired. The retiree earnings will be reported with the current month retirement reporting to CalPERS.

  ➢ Districts that pay retired employees outside of HRS, should submit the retiree earnings information to LACOE. Attachment No. 2 is an Excel spreadsheet for this purpose. Return the completed form to your representative in the Retirement Section. **The form is due to LACOE by the 9th of each month for the prior month’s accrual dates.**

  ➢ Charter schools that submit retirement reports to LACOE, should add the retirees to the regular monthly report. The retiree should be coded with a Retirement Plan of “P3” and Retirement Status “R” for retired. **Reporting is due on the 5th of each month for the prior month’s accrual dates.**

If you have any question regarding this bulletin, please contact me at (562) 922-6565 or via email at Wiggan_Claudette@lacoe.edu.

Approved:
Sean Lewis, Assistant Director
School Financial Systems and Services

CWR:It
Attachments
SFS-A60-2017-2018
Reciprocal Self-Certification Form

Complete the following information and return this form to your personnel office within 10 business days. To ensure this form is completed correctly, please reference the enclosed List of Qualifying Public Retirement Systems and instructions.

<table>
<thead>
<tr>
<th>Section 1. Member Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Member Name:</td>
</tr>
<tr>
<td>(Last)</td>
</tr>
<tr>
<td>(First)</td>
</tr>
<tr>
<td>Date of Birth:</td>
</tr>
<tr>
<td>CalPERS ID:</td>
</tr>
</tbody>
</table>

Membership Status in Qualifying Public Retirement Systems:
- [ ] I have not been a member of a qualifying public retirement system in California. (skip to section 3)
- [ ] I have membership in a defined benefit plan under a qualifying public retirement system in California other than CalPERS. (complete section 2 with membership information for each qualifying public retirement system)

<table>
<thead>
<tr>
<th>Section 2. Qualifying Reciprocal Membership Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Most Recent Public Retirement System:</td>
</tr>
<tr>
<td>Membership Date:</td>
</tr>
<tr>
<td>Separation Date:</td>
</tr>
<tr>
<td>[ ] Retired* or [ ] Refunded*</td>
</tr>
<tr>
<td>Date:</td>
</tr>
<tr>
<td>Name of Prior Public Retirement System:</td>
</tr>
<tr>
<td>Membership Date:</td>
</tr>
<tr>
<td>Separation Date:</td>
</tr>
<tr>
<td>[ ] Retired* or [ ] Refunded*</td>
</tr>
<tr>
<td>Date:</td>
</tr>
<tr>
<td>Name of Prior Public Retirement System:</td>
</tr>
<tr>
<td>Membership Date:</td>
</tr>
<tr>
<td>Separation Date:</td>
</tr>
<tr>
<td>[ ] Retired* or [ ] Refunded*</td>
</tr>
<tr>
<td>Date:</td>
</tr>
</tbody>
</table>

*Please provide dates, if applicable. Not all sections may be applicable for each Public Retirement System.

<table>
<thead>
<tr>
<th>Section 3. Sign and Certify</th>
</tr>
</thead>
<tbody>
<tr>
<td>I understand that by accepting employment in a qualified public retirement system, I am subject to the applicable laws and regulations of that system. I also understand that completing this form is not a request to establish reciprocity.</td>
</tr>
<tr>
<td>I hereby certify that the foregoing information has been verified with the qualifying public retirement system as true and correct and any information found to be incorrect may require corrections to my CalPERS account including, but not limited to, my retirement enrollment level and adjustments to my member contributions. CalPERS may make any necessary corrections to my account to ensure I am properly enrolled and eligible to receive the correct retirement benefits.</td>
</tr>
<tr>
<td>Member Signature:</td>
</tr>
<tr>
<td>Date:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section 4. To Be Completed by Employer Only</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of CalPERS Agency:</td>
</tr>
<tr>
<td>CalPERS Business Partner ID:</td>
</tr>
<tr>
<td>Member’s Enrollment Eligibility Date:</td>
</tr>
<tr>
<td>Designee of Employer: (print name)</td>
</tr>
<tr>
<td>Designee’s Title:</td>
</tr>
<tr>
<td>Designee Signature:</td>
</tr>
<tr>
<td>Date:</td>
</tr>
</tbody>
</table>

The employer must retain this form in the member’s file for auditing purposes.

For more direction regarding how to process the Reciprocal Self-Certification Form, please refer to our employer reference guides.
August 27, 2013

CalPERS ID: 987456123

Subject: Link, Lewis I

Participant CalPERS ID: 987654321

Notice of Placement on Retirement Roll:

This is to advise you that the employee named above has been placed on our 11/2015 Disability Retirement roll with an effective date of August 1, 2013. 0.0 days of unused sick leave have been credited to the member's account. 0.0 days of unused education leave have been credited to the member's account. The employee's separation date is the date following the employee's last day in employment status. The date can be equal to but no later than the retirement date. Please notify us immediately if separation did not occur by the date.

For information regarding employment of a retired member, please see your "Procedure Manual for Reporting to the California Public Employees' Retirement System." If any of the information above is not correct, please contact us.

If you have any questions, please visit our website www.calpers.ca.gov, or you may contact us toll free at 888 CalPERS (or 888-225-7377).

Benefit Services Division

cc: Los Angeles County Schools
Disability Retirement Approved Effective 08/01/13

When an employee retires from CalPERS, a notice from CalPERS is sent to the district. On the Salary Pay/Rate Screen using Function 01, TRANS 005, the district must change the employee’s EDB record to retirement plan P3 status D and the effective date to the employee’s retirement date.

⚠️ CAUTION: EDB should not be changed before the final payroll is processed. In doing so, it will result in the final pay being paid incorrectly for retirement and could affect the employee’s service credit.
Exercise 4 - Terminated Refunded Employee, Rehired

PERS Terminated Employee Flow Chart

Required Form
Member Action Request (MAR-1)
An employee decides to terminate.

The district submits a MAR-1 Separation form to the county office for processing.

The employee requests to:
- Withdraw the funds (severe tax consequences).
- Rollover the funds.
- Update the MyCalPERS member’s account to “Refunded Appointment” status.

CalPERS will:
- Mail the refund to the employee.
- Rollover the funds.
- Update the MyCalPERS member’s account to “Refunded Appointment” status.

The county office may change the EDB code to P9F.

The refunded employee returns to work at less than qualifying time.

The employee is coded as P3Q.

District has alternative retirement plan

The refunded employee returns to work at qualifying time (4 hours or more).

The employee is coded as P9M.

The employee leaves the money on deposit. The money earns interest.

The non-refunded employee returns to work full-time or part-time.

The employee is coded as P2Q.

Employee pays OASDI & Medicare

The district submits a MAR-1/Appointment form to the county office for processing.
When an employee has terminated all classified positions within the district, a MAR-1 form must be completed and submitted to the county office for verification and to certify the information. It is the county office’s responsibility to input the separation information into the myCalPERS system. CalPERS will then contact the employee inquiring as to what the employee wants to do with the contributions on deposit.

If an employee wants a refund of his/her contributions, the MAR-1 form must be submitted by the district to initiate the process.
NOTE: When the county office discovers through MyCalPERS that the member has been refunded, the county office will change the retirement status to “F” and use action code 90. The retirement effective date will be changed to the date of the refund from CalPERS. If the employee is rehired in a classified position, the district will change the retirement plan and/or retirement status.
Exercise 5 - Buy-Back

PERS Buy-Back Information
PERS Buy-Back Gross-To-Net Numbers
Taxed Buy-Back
Tax Deferred Buy-Back Entered in HRS
HRS Online Screen Examples
PERS Buy-Back Information

A buy back is used to collect PERS contributions that are in arrears and/or to purchase additional service credit, which increases future retirement benefits. The various types of service that can be purchased (service prior to membership and redeposit of withdrawn contributions) can be found in the CalPERS Service Credit Purchase Options (PUB 12) booklet. In all cases, the employee must initiate the buy-back process. This is done by the employee completing and submitting to CalPERS the Request for Service Credit Cost Information form found in the booklet.

Once CalPERS approves and calculates the cost of the buy-back, they will notify the employee in writing and give him/her the choice of paying it in a lump sum amount or through payroll deduction. If the employee chooses the payroll deduction, the employee should take a copy of the form indicating the deduction amount to the payroll office. CalPERS will send an Authorization for Contribution And /Or Rate Adjustment (MEM-823) form to the county office. This form will provide the effective date, number of payments and payment amount of the buy-back. The county office will then forward a copy of this form to the district payroll office.

The payroll department must enter the buy-back information on the employee’s Voluntary Deduction Screen (023) in the Employee Database (EDB). Payroll should select a gross-to-net number for PERS buy-back that is not currently being used by the employee. The gross-to-net number, deduction amount, and balance are entered on the screen. The balance is calculated by taking the payment amount multiplied by the number of payments.

The system will automatically take the deduction from the employee’s prime pay cycle each time he/she is paid. As each payment is taken, the balance will automatically be reduced until it reaches zero. The record will then indicate a ‘P’ in the balance status field and the deduction will no longer be taken.

⚠️ CAUTION: If a deduction balance is not entered, the deduction would be taken indefinitely, which would result in an overpayment of the buy-back.
Authorization for Contribution and/or Rate Adjustment

<table>
<thead>
<tr>
<th>BUSINESS PARTNER ID</th>
<th>BUSINESS PARTNER</th>
<th>MAILING DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1803111608</td>
<td>Training District</td>
<td>June 17, 2011</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PARTICIPANT ID</th>
<th>PARTICIPANT NAME</th>
<th>EFFECTIVE DATE</th>
<th>SERVICE CREDIT PURCHASE TYPE</th>
<th>PAYMENT TYPE</th>
<th>NO. OF PAYMENTS</th>
<th>PAYMENT AMOUNT</th>
<th>PAYROLL FREQUENCY</th>
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</thead>
<tbody>
<tr>
<td>1234567890</td>
<td>Frederick E. Levine</td>
<td>07/01/2011</td>
<td>Service Prior to Membership Service Credit</td>
<td>Tax-Deferred</td>
<td>37</td>
<td>37.98</td>
<td>Monthly</td>
</tr>
</tbody>
</table>

Instructions:

- Begin payments starting with the above effective date. If there is a change in the effective date, notify CalPERS.
- The participant elected Tax-Deferred payments. Use payment type Tax-Deferred to report the payments to CalPERS.
- **Do not** change the payment amount or number of payments without authorization from CalPERS.
- If the participant separates, contact CalPERS immediately.
- If your agency payroll reporting type changes, contact CalPERS. **Do not** change the payment amount without authorization.
- If the participant has more than one payment with the same payment type (taxed or tax-deferred), payments can be reported together or separately. If the payments have a different payment type (taxed or tax-deferred), the payments need to be reported separately. If the participant elects additional service credit all payments are to be taken concurrently, unless notified by CalPERS.
- It is the employer's responsibility to ensure that the correct number of payments is reported to CalPERS. If payments exceed the original schedule, the employer will be responsible for backing out the overpayment(s) to CalPERS and refunding the participant.
- Interest continues to accrue on the unpaid balance through the completion of payments. If payments do not start on the effective date or if payments are missing, the participant will be liable for the additional interest.

We are here to assist you. If you have any questions, please visit our website at www.calpers.ca.gov, or call us toll-free at 888 CalPERS (or 888-225-7377).

Sincerely

Elections, Rollovers & Account Maintenance Unit
Member Account Management Division
# PERS Buy Back - Gross-To-Net Numbers

<table>
<thead>
<tr>
<th>DISTRICT:</th>
<th>PRIORITY SEQ NO: 0099</th>
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<tbody>
<tr>
<td>DEED NAME:</td>
<td>DED DESCIP</td>
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<tr>
<td>PERS BUY BACK</td>
<td>BUY PERS</td>
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</table>

<table>
<thead>
<tr>
<th>CYCLE:</th>
<th>BALANCES:</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Y/P</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>F/P USAGE</th>
<th>BASE RED IND</th>
<th>CALC RTN C/M</th>
<th>UPDATE RTN</th>
<th>V/C S/D</th>
</tr>
</thead>
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<tr>
<td>F</td>
<td>62</td>
<td>M</td>
<td>99</td>
<td>000000000158</td>
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</tbody>
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<table>
<thead>
<tr>
<th>PRNT OPT</th>
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<th>STOP AT TERM</th>
<th>TIME REPORT</th>
</tr>
</thead>
<tbody>
<tr>
<td>9515</td>
<td>0.00</td>
<td>ANNUAL MAX DUES</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MONTHLY MAX DUES</th>
<th>ANNUAL MAX DUES</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

---
Taxed Buy-Back

Taxed buy-back occur when the member is opting to have their payments subject to taxes instead of tax deferred. The county office will input the buy-back for you using GTN 114.
This is an example of a CalPERS taxed buy-back memo. If you received one like this, please notify the county office so that we can get a copy of it and ascertain when we need to input the information in HRS to begin deduction on a particular payroll month.

![CalPERS Buy-Back Memo Image]

<table>
<thead>
<tr>
<th>BUSINESS PARTNER CalPERS ID</th>
<th>BUSINESS PARTNER</th>
<th>MAILING DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1803111608</td>
<td>Los Angeles County Office of Education</td>
<td>7/16/2018</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PARTICIPANT CalPERS ID</th>
<th>PARTICIPANT NAME</th>
<th>EFFECTIVE DATE</th>
<th>SERVICE CREDIT</th>
<th>PURCHASE TYPE</th>
<th>PAYMENT TYPE</th>
<th>NO. OF PAYMENTS</th>
<th>PAYMENT AMOUNT</th>
<th>PAYROLL FREQUENCY</th>
</tr>
</thead>
<tbody>
<tr>
<td>4567891230</td>
<td>John Wayne</td>
<td>9/1/2018</td>
<td>Military Service Credit</td>
<td></td>
<td>Taxed</td>
<td>180</td>
<td>$299.42</td>
<td>Monthly</td>
</tr>
</tbody>
</table>

Instructions:
- Begin payments starting with the above effective date. If there is a change in the effective date, notify CalPERS.
- The participant elected Taxed payments. Use payment type Taxed to report the payments to CalPERS.
- Do not change the payment amount or number of payments without authorization from CalPERS.
- If the participant separates, contact CalPERS immediately.
- If your agency payroll reporting type changes, contact CalPERS. Do not change the payment amount without authorization.
- If the participant has more than one payment with the same payment type (taxed or tax-deferred), payments can be reported together or separately. If the payments have a different payment type (taxed or tax-deferred), the payments need to be reported separately. If the participant elects additional service credit all payments are to be taken concurrently, unless notified by CalPERS.
- It is the employer’s responsibility to ensure that the correct number of payments is reported to CalPERS. If payments exceed the original schedule, the employer will be responsible for backing out the overpayment(s) to CalPERS and refunding the participant.
- Interest continues to accrue on the unpaid balance through the completion of payments. If payments do not start on the effective date or if payments are missing, the participant will be liable for the additional interest.

We are here to assist you. If you have any questions, please visit our website at www.calpers.ca.gov, or call us toll-free at 888 CalPERS (or 888-225-7377).

Sincerely,

Elections, Rollovers & Account Maintenance Unit Member Account Management Division
**Tax Deferred Buy-Back Entered in HRS**

This is an example of how a tax deferred buy-back would be entered, by the district, on the Voluntary Deduction Screen (023) in HRS.

From the Personnel Data Entry and Update Menu (Function 01),

1. In the **TRANS field**, type **023**.
2. In the **EID field**, type YS2422996, the employee identification number of Frederick Levine.

On this screen, enter the following data in the indicated fields.

**GTN NUMBER** \(\text{111}\)  
**DEDUCTION AMOUNT:** \(\text{37.98}\)  
**DEDUCTION BALANCE:** \(\text{1405.26}\)

Hit **Enter key** on your keyboard.

**NOTE:** The system will populate the GTN description, type, and vendor code.
HRS Online Screen Examples

Example: PERS buy-back for Frederick E. Levine.

Warrant Summary Screen (002)

REDUCTIONS:
PERS DED 316.26
BUY PERS 37.98
OTHER RED 574.01
928.25

Deduction Detail (004)
This is the Voluntary Deduction Screen (023) after payroll has been processed. The deduction balance is automatically reduced by the payment amount.

This screen displays a buy-back deduction balance with one payment remaining.
**Example:** PERS buy-back for Brenda E. Levin.

Warrant Summary (002)

<table>
<thead>
<tr>
<th>REDUCTIONS:</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERS RED 316.26</td>
</tr>
<tr>
<td>BUY PERS 37.98</td>
</tr>
<tr>
<td>OTHER RED 398.39</td>
</tr>
<tr>
<td><strong>752.63</strong></td>
</tr>
</tbody>
</table>

Deduction Detail (004)
Voluntary Deduction Screen (023)

Once payroll is processed and the final payment for the buy-back is taken, the deduction balance will be blank. In addition, the Balance Status field will show a system-generated code, “P” for Paid Balance, and the End Date field will display a system-generated pay period end date. The deduction will no longer be taken.
Exercise 6 - Correctly Reversing Hourly Rates Using The Automated RX Feature

Automated RX Feature
Automated RX Feature

The automated “RX” feature adjusts entries used to correct a previously paid warrant. It is used to correctly reverse hourly, daily, and monthly rates paid erroneously and helps prevent errors from occurring when making these adjustments.

Example - Correctly reverse the hourly rates using the automated RX feature.

Clyde McIntyre was paid July 2015 for 100 hours at the hourly rate of $13.350. The paid transactions are shown on the pay history screens, 0703 and 0707. Later, the district decided to pay part of these 100 hours at a higher rate.

First, the original pay will need to be reversed, bringing the monthly pay down to zero. Then, process the pay, with the new hours reflecting the different rates, using the automated RX feature.

Earning Detail Screen (003)
### PERS Detail Screen (007)

**PAY - PERS DETAIL - PAYROLL HISTORY - INQ **

<table>
<thead>
<tr>
<th>Warrant No.</th>
<th>EID.</th>
<th>Name</th>
<th>Issue Date</th>
<th>Schedule No.</th>
<th>Schedule:</th>
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</thead>
<tbody>
<tr>
<td>5283670</td>
<td>BA3416767</td>
<td>McIntyre, Clyde C.</td>
<td>08/26/15</td>
<td>HID</td>
<td>08/16/15 to 08/31/15</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Begin</th>
<th>End</th>
<th>Earn</th>
<th>Retire</th>
<th>Subject</th>
<th>Deduct</th>
<th>Cont</th>
<th>Mo/DA Date</th>
<th>Type</th>
<th>Units</th>
<th>Amount</th>
<th>Rep Rate</th>
<th>Amount</th>
<th>PL-3-I</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>0716</td>
<td>073115</td>
<td>REG 100.00</td>
<td>1335.00</td>
<td>13.350</td>
<td>1335.00</td>
<td>P9M</td>
<td>93.45</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Page 01 of 01

(079) - LAST SCREEN - NO MORE DATA

Trans: 007, EID: BA3416767, Warrant No: 5283670, Iss Date: , District: 00132
Monthly Balances Screen (036)

This is the PERS Monthly Balances Screen (04/036) which can be accessed in Function 04 using Transaction 036. You may have also heard this referred to as the PERS bucket screen in the Employee Data Base. It displays, for any given month paid, earnings that are subject to PERS retirement.

Earnings paid in excess of 176 (or 184 hours for a month that has 23 working days) hours will not be subject to PERS. These earnings will accumulate in the “no limit” fields of this screen.

The system maintains this information for two fiscal years only. What you will see on the first screen is the current fiscal year and on the second screen, the most recent prior fiscal year. Each year when the new fiscal year begins, the prior year’s buckets drop off and are no longer visible. The “current year” rolls over to prior year status and replaced with a new screen for the new fiscal year.

Special Note: To process payroll periods prior to the PERS “Bucket” availability, you will need to use the special earnings codes of RXS and LXS instead of “REG”. This is the only way to process these older transactions in order to force the system to compute retirement contributions. We will cover RXS/LXS transactions in our final exercise.
G - PERS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

Earning Detail Screen (003)

One-Time Pay Screen (004)
The PERS Detail Screen displays how the adjustments will appear going through PERS. The entire month is reversed and replaced by the new lines. The new lines will be reported to CalPERS.

As long as the new LX transactions are correct, the buckets will look like this. With the automated RX feature, there are no more incorrect reversals and no more unreconciled differences.
Exercise 7 - Mid-Month Salary Adjustment for a Prior-Period
Mid-Month Salary Adjustment for Prior Period

A mid-month salary adjustment for a prior period is needed when an employee should have received a salary rate/step increase in the middle of a month and the employee had already been paid a full month’s earnings at a single salary rate.

The first step in processing a mid-month salary adjustment is to update the employee’s EDB record. This is done on the Salary/Pay Rate Screen (01/005) in HRS. Action Code 17 (Salary Change) is used to change the employee’s placement on the salary schedule. Once the EDB record has been updated, the adjustment to payroll can be processed.

The second step in processing a mid-month salary adjustment is to enter the adjusting transactions using three separate One-Time Pay Screens (02/004). After reversing the original pay, use the REG/DKT, REG method to pay the mid-month salary increase.

REG/DKT, REG Method

Use the actual accrual dates for each rate when entering the adjusting transactions.

- REG/DKT – Pay the first rate the full number of days in the calendar. Then, dock the number of days that rate is not earned.
- REG – Pay the second rate the same number of days docked on the first rate. The total number of days paid at each rate should equal the calendar days for the period being adjusted.

Example 1 – A mid-month salary adjustment to correct a pay.

The calendar days for the period being adjusted are 21. The first rate pays 21 days REG and 11 days DKT (accrual dates are the 1st through the 15th). The second rate would pay 11 days REG (accrual dates are the 16th through the end of the month).

Joan Nance was paid for the month of July 2015 at the monthly rate of $3,287.00. As a result of a promotion, the employee was entitled to an increase in salary effective July 16, 2015. Since she has already been paid for July, a mid-month salary adjustment is needed to correct her pay.
This is the original pay for July 2015.

### G - PERS RETIREMENT CODING AND PRIOR PERIOD ADJUSTMENTS

#### July 2015 Payroll Details:

<table>
<thead>
<tr>
<th>Warrant No.</th>
<th>EID.</th>
<th>Name</th>
<th>Issue Date</th>
<th>Schedule No.</th>
<th>Schedule:</th>
</tr>
</thead>
<tbody>
<tr>
<td>5283624</td>
<td>A04697412</td>
<td>NANCE, JOAN A.</td>
<td>08 10 15</td>
<td>C3A</td>
<td>07 01 15 TO 07 31 15</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Position</th>
<th>Earn Units</th>
<th>Pay Rate</th>
<th>Amount</th>
<th>Pay Rate</th>
<th>Retirement Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>21.00</td>
<td>3287.00</td>
<td>3287.00</td>
<td>12 P9M</td>
<td>3287.00 M</td>
</tr>
<tr>
<td></td>
<td>07/01/15</td>
<td>- 07/31/15</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

### July 2015 Payroll Details:

<table>
<thead>
<tr>
<th>Warrant No.</th>
<th>EID.</th>
<th>Name</th>
<th>Issue Date</th>
<th>Schedule No.</th>
<th>Schedule:</th>
</tr>
</thead>
<tbody>
<tr>
<td>5283624</td>
<td>A04697412</td>
<td>NANCE, JOAN A.</td>
<td>08 10 15</td>
<td>C3A</td>
<td>07 01 15 TO 07 31 15</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Month/Day</th>
<th>Date</th>
<th>Earn Units</th>
<th>Amount</th>
<th>Rep Rate</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>07/01</td>
<td>0731/15</td>
<td>21.00</td>
<td>3287.00</td>
<td>3287.000</td>
<td>09M</td>
<td>3287.00</td>
<td>230.09</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>359.04</td>
</tr>
</tbody>
</table>

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[https://www.lacoe.edu/hrs_training](https://www.lacoe.edu/hrs_training)

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10/01/2018
The original PERS Monthly Balances for July 2015.

The Salary Pay/Rate Screen before the step rate change.
The Salary Pay/Rate Screen after the step rate change. The employee has moved from salary step 02 to 03. When updating the salary information on is screen, use Action Code 17. It will update to job history.

The next step is to reverse the payroll for that month.
This is informational only. It is NOT part of the “hands-on” exercise.

Next, find the warrant in payroll history that needs adjusting, and reverse that entire month. On the Earning Detail Screen (0703),

1. In the **S column field**, type an **X** to select that transaction line.
2. Hit the **Enter key** on your keyboard.

The system prompts, “ENTER Y TO SWITCH TO ONE-TIME PAY OR SCROLL (F) OR (B).”

3. In the **action field**, type **Y**.
4. Hit the **Enter key** on your keyboard.

The system will navigate to the One Time Pay Screen. Three one-time pay screens are needed to complete the adjustment.
With the EDB record updated, the pay adjustment can now be processed. To make changes in payroll, first, build a batch. The payroll adjustment will be processed on supplemental schedule 254 using batch number 200.

Since the adjustment will result in additional salary being paid, it is not necessary to process the adjustment against positive pay. However, it is advisable to make most of the other adjustments when there is positive pay just in case there is not enough cash flow.
First Screen – Reverse (RX) the original pay.

The first screen is used to reverse, RX, the original pay. The lower salary rate of $3,287.000 with the accrual period of 07/01/15-07/31/15 is entered on this screen.
Second Screen – Enter the adjusting LX transaction.

The second screen is used to enter the LX (late pay) transaction for the salary rate change, Step 02, for the accrual period of 07/01/15-07/15/15 in which it was earned. In addition, earnings code DKT is entered for the number of days this salary rate is not applicable.
Third Screen – Enter the adjusting new LX transaction.

The third screen is used to enter the LX transaction for Step 03, the salary rate of $3,455.000, for the accrual period of 07/16/15-07/31/15.

NOTE: When processing mid-month salary pay or adjustments, make sure you use the actual accrual dates.
After payroll processes and the transaction are processed, the pay history screens will reflect the increase in the salary amount subject to PERS.

The PERS buckets now reflect the salary increase. It also indicates the employee has earned a full month of service credit.
Exercise 8 - Retro Included in a Prior-Period Adjustment
Retro Included in a Prior-Period Adjustment

Salary history includes the original pay and the retro paid several months later that includes the accrual period. CalPERS requires that if a retro has been paid for a particular accrual period needing adjustment, such as adjusting the employee’s pay to a higher rate, all pay, including the retro, needs reversing. If you are doing a prior-period adjustment for a period where a retro has been paid, it should be performed in this way.

1. Reverse the retro on the one time retro screen.
2. Reverse the original regular pay.
3. Pay the new adjusted pay line.

Example - An employee received a retroactive pay adjustment.

Kay Noble is an employee who received a retroactive pay adjustment. She was paid for the month of August 2013, with a rate of $3,479.00. She received a retroactive salary increase to the rate of $3,653.00. The district is going to give her another salary rate increase to $3,856.00.
The PERS bucket screen shows the employee is receiving a full month of service credit for the pay she received.
** PAY - EARNING DETAIL -- PAYROLL HISTORY INQUIRY -- INQ ** 0703

WARRANT NO.: 5283681  EID.: NP5180491  NOBLE, KAY O.
ISSUE DATE : 04 10 17  SCHEDULE NO.: R37  SCHEDULE: 08 01 16 TO 08 31 16

P  POSNO  EARN  UNITS  PAY RATE  AMOUNT  PAY -- RETIREMENT -- CAL
S  B  ACCR BEG  ACCR END  PY  MO  P/S/SP  R.RATE
M  522040  RTS  3653.000  174.00  12  PSM  3653.000  N
  08/01/16 - 08/31/16

PAGE 01 OF 01  [R=RETURN 001 M=MENU]
075) - LAST SCREEN - NO MORE DATA

TRANS: 003 EID: NP5180491 WARRANT NO: 5283681 ISS DATE: 041017 DISTRICT: 00132

** PAY - PERS DETAIL -- PAYROLL HISTORY -- INQ ** 0707

WARRANT NO.: 5283681  EID.: NP5180491  NOBLE, KAY O.
ISSUE DATE : 04 10 17  SCHEDULE NO.: R37  SCHEDULE: 08 01 16 TO 08 31 16

BEGIN  END  EARN  RETIRE  SUBJECT  DEDUCT  CONT
DA  DATE  TYPE  UNITS  AMOUNT  REP  RATE  AMOUNT  AMOUNT
0801  083116  RTS  .00  174.00  3653.000  174.00  PSM  12.18  19.01

PAGE 01 OF 01  [R=RETURN 001 M=MENU]
075) - LAST SCREEN - NO MORE DATA

TRANS: 007 EID: NP5180491 WARRANT NO: 5283681 ISS DATE: 041017 DISTRICT: 00132
1. Reverse the retro on the one-time retro screen.

Reverse any retroactive pay associated with the pay you are trying to adjust. The adjustment is done on the Retro Adjustment Screen (0307), also referred to as the one-time retro screen. To reverse the entry,

- In the +/- field, type – (a negative sign).

![Retro Adjustment Screen](https://www.lacoe.edu/hrs_training)

**IMPORTANT:** Points to remember when reversing any retroactive pay.

<table>
<thead>
<tr>
<th>Points to Remember</th>
</tr>
</thead>
<tbody>
<tr>
<td>➢ Always reverse the retro using the one-time retro screen.</td>
</tr>
<tr>
<td>➢ Do not reverse the line as a regular line of pay on the one-time pay screen as it appears after the retro has increased the salary amount as shown below. The retro must be reversed on the one-time retro screen.</td>
</tr>
</tbody>
</table>

RX M REG 22.00 3653.00 3653.00 P9M
2. Reverse the original regular pay.

3. Pay the new adjusted pay line.
This is how the adjustments would appear on the PERS Detail Screen (007) when it is processed correctly. The retro is reversed, the original pay is reversed, and both lines are replaced by the new monthly pay.
Intentionally left blank
Exercise 9 - Special Compensation Information

Standardized Earnings Codes for Reporting Special Compensation Payments to CalPERS
Special Compensation Earning Codes

The criteria for special compensation established in CCR 571 (b) are:

- Contained in a written labor policy or agreement;
- Available to all members in the group or class;
- Part of normally required duties;
- Performed during the normal hours of employment;
- Paid periodically as earned;
- Historically consistent with the prior payments for the job classification;
- Not paid exclusively in the final compensation period;
- Not the final settlement pay; and
- Not to create an unfunded liability over and above CalPERS’ actuarial assumptions.

Payroll reporting to CalPERS requires special compensation to be reported by category and type for CalPERS members.

The following earnings codes are established in HRS as a lump sum pay and subject to CalPERS contributions. Districts are required to use these earnings codes to identify special compensations per CalPERS direction.
## Standardized Earnings Codes for Reporting Special Compensation Payments to CalPERS

<table>
<thead>
<tr>
<th>Earnings Codes</th>
<th>Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BSS</td>
<td>Bonus</td>
<td>For Classic members only - Compensation to the employees for superior performance, such as “annual performance bonus” or “merit pay.” A program or system must be in place to plan and identify performance goals and objectives. If paid only during a member’s final compensation period, it shall be excluded from the final compensation.</td>
</tr>
<tr>
<td>LON</td>
<td>Longevity</td>
<td>Additional compensation to the employees who have been with an employer for a certain minimum period of time, exceeding five years.</td>
</tr>
<tr>
<td>OPL</td>
<td>Off-Salary Schedule</td>
<td>For Classic members only - Compensation, in addition to base salary, paid in similar lump-sum amounts to a group or class of employees in lieu of increases to the salary schedule. Not to exceed 6%.</td>
</tr>
<tr>
<td>EIN</td>
<td>Educational Incentive</td>
<td>Compensation to the employees for completing educational courses, certificates, and degrees which enhance their ability to do their job. A program or system must be in place to evaluate and approve acceptable courses.</td>
</tr>
<tr>
<td>DGR</td>
<td>Degree: Undergraduate Graduate Doctoral</td>
<td>Compensation to the school district employees who are required to obtain a specified degree.</td>
</tr>
<tr>
<td>BIL</td>
<td>Bilingual</td>
<td>Compensation to the employees who are routinely and consistently assigned to positions requiring communication skills in languages other than English.</td>
</tr>
<tr>
<td>SSD</td>
<td>Shift Differential</td>
<td>Compensation to the employees who are routinely and consistently scheduled to work other than a standard ‘daytime’ shift.</td>
</tr>
<tr>
<td>SEV</td>
<td>Severe Special Education</td>
<td>Compensation to the school instructional aides who are routinely and consistently assigned to work with severely disabled students (i.e. personal hygiene assistance, special education students).</td>
</tr>
<tr>
<td>UNI</td>
<td>Uniform – The funds are given to the employees.</td>
<td>For Classic members only - Compensation paid to the employee (stipend) to purchase and/or maintain the required clothing (uniform). It excludes personal health and safety items (i.e. protective vest, safety shoes).</td>
</tr>
</tbody>
</table>

(continued on the next page)
<table>
<thead>
<tr>
<th>Earnings Codes</th>
<th>Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNP</td>
<td>Uniform – The district pays the cost.</td>
<td><em>For Classic members only</em> - Compensation paid by the district (no stipend). The same as earnings code UNI. District calculates the annual amount to maintain uniform and reports a monthly amount each month.</td>
</tr>
<tr>
<td>DIF</td>
<td>Confidential Premium</td>
<td>Compensation to the rank-and-file employees who are routinely and consistently assigned to sensitive positions requiring trust and discretion.</td>
</tr>
<tr>
<td>ASP</td>
<td>Administrative Secretary Premium</td>
<td>Compensation to an administrative secretary responsible for coordinating meetings, plans, and other specialized activities for the governing board of the contracting agency or school employer.</td>
</tr>
<tr>
<td>LWS</td>
<td>Lead Worker/Supervisor</td>
<td>Compensation to the employees who are routinely and consistently assigned to a lead or supervisory position over other employee’s subordinate classification or agency-sponsored program participants.</td>
</tr>
<tr>
<td>SYP</td>
<td>School Yard Premium</td>
<td>Compensation to <em>part-time</em> school district employees who are routinely and consistently assigned to supervise students during recreation.</td>
</tr>
<tr>
<td>TUP</td>
<td>Temporary Upgrade Pay</td>
<td><em>For Classic members only</em> - Compensation to employees who are required by their employer, or governing board or body to work in an upgraded position/classification of limited duration. Must assume the full duties of a higher position to be creditable.</td>
</tr>
<tr>
<td>DDP</td>
<td>Detective Division Premium</td>
<td>Compensation to local police officers, county peace officers, and school police, or security officers who are routinely and consistently assigned to a detective or investigative division or intelligence duties.</td>
</tr>
<tr>
<td>NOT</td>
<td>Notary Pay</td>
<td>Compensation to clerical employees who obtain and maintain a notary public certificate from the State of California or are deputized by an agency’s chief administrative officer to sign legal or financial documents for the agency.</td>
</tr>
</tbody>
</table>

Contact LACOE’s Payroll Section to establish the codes for your district:
Exercise 10 - Avoiding Service Credit Adjustment Problems
Avoiding Service Credit Adjustment Problems

When a prior-period adjustment is processed for an employee, PERS retirement recommends that all pay for that period is included in the adjustment. This is true even if one of the pay transactions is not affected by the adjustment.

Example: When an employee’s pay is adjusted and not all the pay for the period is included in the adjustment, show the effect on retirement.

Shelley Moore was paid for the full month of April 2017 at the rate of $3,317.00. She also received seven hours of overtime pay. In this case, the seven hours of overtime were not subject to PERS contributions*. Her monthly pay will give her a full month of service credit. In addition, her pay was later adjusted to allow for three days of dock time. The following displays the result of the original pay and the adjustment.

* The overtime pay is not subject to retirement because when an employee receives a full month of pay equal to one full month of service credit, he/she cannot earn any more service credit.

The pay history screen (0707) shows the detail of the monthly earnings and the overtime pay. It also shows the monthly earnings subject to retirement and the contributions taken. If the employee has already worked a complete full time month, overtime is not subject to retirement.
The PERS bucket screen (036) shows that her monthly pay filled the Limit Dollars field. The overtime is populated in the No Limit Hours field and No Limit Dollars field.
The district decides to make an adjustment, but to make that adjustment, it must use the automated RX feature in HRS. To make the adjustment, navigate to the Earning Detail Screen (003), in pay history, for the warrant that needs to be adjusted. Both lines must be adjusted in order to ascertain that all pay is correctly included in the adjustment.
The new adjustment reverses the overtime hours. It shows the subject earnings that were once zero are now replaced with the amount subject to PERS contributions.

The PERS bucket screen (036) displays the effect of the adjustment. The Limit Hours field and Limit Dollars field are reduced by the adjusted dock time. The limit fields of the bucket are reduced to less than 176 hours. The no limit fields are also reduced by the dock time. Now, the overtime hours will be reported to CalPERS.

https://www.lacoe.edu/hrs_training
Exercise 11 - RAN Transaction
RAN Transaction

RAN is a special earnings code. It does not pay the employee and does not use time units. It only causes the subject earnings to display and performs a calculation to deduct the PERS contributions the member owes to her retirement account. If you have made this error, please call the SFS Retirement unit so we can guide you through the process.

NOTE: The district performs a RAN transaction when the PERS Retirement Unit requests or approves it.

RAN Transactions are performed when other payroll adjustments will not work, such as the RX/LX transactions. We perform RAN adjustments when an employee has been paid correctly, but for unknown reasons, the subject earnings go unrecognized leaving the employee owing PERS contributions.

The RAN adjustment only affects the retirement contributions and does not pay the employee again. An LX RAN must be performed when the employee is receiving pay because it takes the contributions. If the contributions had been over-deducted, an RX RAN will refund the contributions.

Example – Implement a RAN adjustment.

In our previous example, Shelley Moore was paid for her seven hours of overtime. If the payroll adjustment had not included the seven hours of overtime in the adjustment, the system would not have recognized the seven hours of overtime to cause them to be subject to PERS, producing a service credit problem. A good way to remedy this problem would be to implement a RAN adjustment.

This is Shelley’s original pay.
Navigate to the Batch Control Screen (001) in Function 02 to create a batch. Once on the Time Entry Menu Screen,

1. In the **TRANS field**, type 001.
2. In the **SCD field**, type 254.
3. In the **BT field**, type 200.
4. Hit the **Enter key** on your keyboard.

On the Batch Control Screen, enter the following data in the indicated fields.

- In the **ENTERED TOTALS – TRANS field**, type 1.
- In the **ENTERED TOTALS – UNITS field**, type 1.
- Hit the **Enter key** on your keyboard.

The system will prompt, “PLEASE REVIEW DATA ON SCREEN. OK TO PROCEED?”

- In the **action field**, type Y to update and save the changes.
- Hit the **Enter key** on your keyboard

The system will navigate to the One Time Pay Screen (004).

- In the **action field**, type J to jump.
- In the **TRN field**, type 004.
- In the **SCD field**, type 254.
- In the **BT field**, type 200.
- In the **EID field**, type SX0541917 the employee identification number of Shelley Moore.
- Hit the **Enter key** on your keyboard.

On this screen, enter the following data in the indicated fields.

**POSITION NUMBER:** 621041

**PAY PERIOD**

04 01 17 04 30 17

Hit the **Enter key** on your keyboard.

The system populates the labor distribution and percent, retirement reporting rate, percent full-time, session type, bargaining unit, job classification, pay months, and calendar from EDB or Job History. Continue to enter the following data in the indicated fields.

**TC:** LX

**B:** H

**ERN** RAN

**RATE/AMT:** 200.94

**RET. RATE:** 19.137

**RETIRE:** P9M
Hit the **Enter Key** on your keyboard.

The system will prompt, “PLEASE REVIEW DATA ON SCREEN. OK TO PROCEED?”

- In the **action field**, type **Y** to update and save the changes.
- Hit the **Enter key** on your keyboard.
RAN adjustment after payroll runs.

This is what the buckets look like after the RAN adjustment. The Limit Hours field and the Limit Dollars field now contain those seven overtime hours, correcting her service credit.

⚠️ REMEMBER: The RAN adjustment only affects the retirement contributions and does not pay the employee again. An LX RAN must be performed when the employee is receiving pay because it takes the contributions. If the contributions had been over-deducted, an RX RAN will refund the contributions.

https://www.lacoe.edu/hrs_training
Exercise 12 - Earnings Codes RXS/LXS
**Earnings Codes RXS/LXS**

The PERS bucket area has a space limitation. Only two fiscal years of buckets are available. One year is the current fiscal year. The second year is the prior fiscal year.

The pay calculation process uses the bucket area to determine how much a payroll transaction will be subject to PERS and what amount in contributions will be taken. If the bucket is not available for the period of time on a given pay transaction, PERS will not be affected, even if the pay transaction is coded to take the PERS contributions (P9M). The system will process the transaction without taking PERS contributions.

Earnings codes RXS and LXS were designed to work in place of other earnings codes, such as REG, for adjustments that are processed outside the limits of the PERS buckets. Using RXS/LXS will force the system to identify the earnings as subject to PERS and will take the retirement contributions.

The RXS earnings code will always be used with an RX transaction. The LXS earnings code will always be used with a LX transaction.

**IMPORTANT:** The automated RX feature cannot be used. You must manually enter the adjusting transactions on the one time pay screens using RXS and LXS as the earnings codes instead of REG. Using the automated RX feature with older transactions will result in errors and PERS contributions not being calculated.
Example – Make adjustments using earning codes RXS and LXS.

Edward Nixon was paid in error for the months of May and June 2012. He should have been paid a higher salary for those months. As such, the district needs to correct his payroll for that time period. The only way to make these adjustments is to use the RXS and LXS earnings codes.

The PERS Detail Screen (007) shows the payroll issued to Edward Nixon for the month of May 2012.
Pay history screens 07/003 and 07/007 show the payroll issued to Edward Nixon for the month of June 2012. He was docked a day.

When using RXS and LXS coding, one must use the net amount when there is dock time since RXS and LXS do not recognize time units. In this case:

- **REG:** 3367.00
- **DKT:** -153.05
- **AMT:** 3213.95

The prior year bucket screen shows the earliest period available is July 2012. If retirement is to be affected, any pay transactions or adjustments with an accrual date earlier than this date will require the use of the RXS/LXS earnings codes.
One-Time Pay Screen for Each Accrual Period

To process the adjustment correctly, two one-time pay screens (0204) are used; one screen for each accrual date. For the month of June 2012, only one transaction is needed for RX and one transaction for LX. The amount to be affected is the gross amount and the docked day from the original pay.

Pay History shows two transaction lines: one is REG and the other is DKT. In this situation, the adjustment can be entered by combining both transaction lines which are the original lines of pay. These adjustments will result in the deduction of PERS contributions from the employee’s pay. These adjustments must be processed when the employee is receiving positive pay.

Using Batch 200 from the previous exercise, navigate to the One-Time Pay Screen (004) in Function 02.

First Accrual Period

On this screen, enter the following data in the indicated fields.

**POSITION NUMBER:** 621041

**PAY PERIOD:** 05 01 12 05 30 12

- Hit the **Enter key** on your keyboard.

The system populates the labor distribution and percent, retirement reporting rate, percent full-time, session type, bargaining unit, job classification, pay months, and calendar from EDB or Job History. Continue to enter the following data in the indicated fields.
The system prompts, “PLEASE REVIEW DATA ON SCREEN. OK TO PROCEED?”

- In the action field, type Y to update and save the changes.
- Hit the Enter key on your keyboard.

Second Accrual Period

On this screen, enter the following data in the indicated fields.
POSITION NUMBER: 621041
PAY PERIOD: 06 01 12 06 29 12

- Hit the **Enter key** on your keyboard.

The system populates the labor distribution and percent, retirement reporting rate, percent full-time, session type, bargaining unit, job classification, pay months, and calendar from EDB or Job History. Continue to enter the following data in the indicated fields.

TC: RX
B: M
ERN: RXS
RATE/AMT: 3213.95
RET. RATE: 3367.000
RETIRE: P9M

TC: LX
B: M
ERN: LXS
RATE/AMT: 3374.32
RET. RATE: 3535.000
RETIRE: P9M

The system prompts, “PLEASE REVIEW DATA ON SCREEN. OK TO PROCEED?”

- In the **action field**, type **Y** to update and save the changes.
- Hit the **Enter key** on your keyboard.
The PERS Detail Screen displays the result of the adjustment that processed correctly. The subject earnings and contributions for retirement are computed for May and June 2012. The employee will receive service credit at the higher rate of pay for these two months.