



# Retirement Benefits Circular Letter

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**To:** Agricultural Districts, Public Agencies, County Superintendent of Schools,  
Individual School Districts

**Subject:** Employer Certification Guidelines for Service Prior to Membership Request  
Forms

**Purpose** The purpose of this Circular Letter is to provide clarification of the employer certification required for a **Request for Service Credit Cost Information – Service Prior to Membership** form (SPM)(PERS-MSD-370).

**Request Form Details** The SPM request form requires employer certification when the employer is a public agency, school, or non-central state agency. Sections 4 and 5 of the SPM request form are for authorized employer representatives to provide information about the employee's eligibility and time worked.

- Section 4 is the Employer Certification section, and allows authorized employer representatives to identify specific employment information related to the employee's eligibility.
- Section 5 is the Pay Period Detail section. This section requires pay period detail for the actual employment that was worked, including the employee's position title, pay rate, hours worked, etc.

CalPERS team members need accurate pay period detail to ensure that the SPM calculation is completed correctly, which will result in accurate employer liability when the member retires (if the member elects the purchase).

SPM request forms are reviewed for detailed employer certification. If the employer certification is insufficient, the process may be severely delayed for the member, impacting their ability to purchase the service credit and retire.

**Employer  
Certification  
Guidelines**

In order for the employer certification to be accepted, the Pay Period Detail section of the request form should be completed using the following guidelines:

- Start and End Dates: Provide the start and end dates of each pay period, beginning with the first day of compensated employment.
  - For example: If the employee worked from June 1-15, 2012, provide pay period detail for June 1-15, 2012.
- Position title: Provide the full position title of all positions worked during the SPM period.
  - Position titles are used to determine if the position is excluded from purchasing service credit.
- Full-time pay rate: Convert part-time or fractional pay rates to full-time pay rates.
  - Include the pay rate type (e.g., hourly, daily, monthly).
  - Retroactive pay rate changes and respective earnings must have corresponding pay periods.
- Time worked: Provide actual hours worked, rather than scheduled or contracted hours.
- Earnings: Provide earnings details as follows:
  - Earnings broken down by each pay period; avoid grouping multiple pay periods together.
  - Regular earnings; avoid commingling regular earnings with overtime and/or special compensation.
  - Indicate if overtime or special compensation earnings are being provided, with the applicable pay rate and pay period.
  - Include the special compensation category and type.

Certification that does not follow the guidelines provided above may not be accepted or included in the SPM calculation.

**Example**

Start Date (mm/dd/yy)	End Date (mm/dd/yy)	Position Title	Full-Time Pay Rate (Hourly/Daily/ Monthly)	Time Worked (Hours)	Earnings	CalPERS Use Only
9/01/1980	9/30/1980	Inst Assist (IA)	\$4.54 per hour	64.50	\$292.83	
10/01/1980	10/31/1980	IA	\$4.54 per hour	64.50	\$292.83	
11/01/1980	11/30/1980	IA	\$4.54 per hour	64.50	\$292.83	
12/01/1980	12/31/1980	IA	\$4.54 per hour	64.50	\$292.83	
1/01/1981	1/31/1981	IA	\$4.54 per hour	64.50	\$292.83	
1/01/1981	1/31/1981	IA (retro)	\$4.76 per hour		\$14.19	
2/01/1981	2/28/1981	IA	\$4.76 per hour	64.50	\$307.02	
3/01/1981	3/31/1981	IA	\$4.76 per hour	64.50	\$307.02	
4/01/1981	4/30/1981	IA	\$4.76 per hour	64.50	\$307.02	
5/01/1981	5/31/1981	IA	\$4.76 per hour	64.50	\$307.02	
6/01/1981	6/30/1981	IA	\$4.76 per hour	64.50	\$307.02	
6/01/1981	6/30/1981	IA (OT)	\$7.14 per hour			

**Payroll  
Documents**

Payroll documents may **not** be submitted for review in lieu of completing the Pay Period Detail section of the request form. Any documents submitted in lieu of completing the Pay Period Detail section will be returned and a notice of incomplete status will be sent to the member. The SPM request form must always be certified by an authorized employer representative.

In the event that specific pay period detail is not available, the member may not be eligible to purchase the requested service credit. W2s, tax returns, and social security statements will **not** be accepted.

**Important  
Information**

All service credit request forms that require employer certification must be certified by an authorized payroll, personnel, or human resources employer representative. CalPERS team members will review the employer's contact list to determine if the certifying officer is listed as an authorized contact. Please ensure your contact list is updated with all authorized employer representatives.

Service credit purchase request forms should be submitted at least one year prior to a member's planned retirement date. Elections to purchase service credit must be received by CalPERS by the date provided on the election document, or prior to their retirement date, whichever is sooner. SPM request forms should be certified in a timely manner, ensuring that members may receive cost information and submit a valid election prior to their retirement date.

**Questions**

If you have any questions, please call our CalPERS Customer Contact Center at **(888) CalPERS** (or **888-225-7377**). Also, refer to the Public Agency and Schools Reference Guide, or the State Reference Guide at **[www.calpers.ca.gov](http://www.calpers.ca.gov)**.

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