

## PAYROLL REPORTING ELEMENTS

### INTRODUCTION

All elements involved in a payroll entry are identified and explained in this part. The same elements are used for all payroll reporting methods in essentially the same way.

The chart on page 2-15 shows the relationship among the payroll reporting elements based on the type of contributions being reported.

### CONTRIBUTION AMOUNT

"Contribution Amount" is the monetary amount of contributions to be posted to the member's account for each payroll entry. (Survivor contributions are reported as a separate element.)

The element is a positive or negative numeric value up to six digits in length (e.g., \$1,350.00).

For a description of how member normal contributions are calculated, see "Basic Contribution Calculation," page 2-29.

### CONTRIBUTION CODE

"Contribution Code" is a two-digit numerical code which identifies the type of contributions being reported. It is the key to each payroll transaction. Only the following codes may be used:

Member Paid	Tax Deferred Member		
01	11	—	Normal Current Contributions
02	12	—	Prior Period Contribution Adjustment
03	13	—	Prior Period Earnings Adjustment
04	—	—	Contribution Receivable
05	15	—	Retroactive Salary Adjustment
06	16	—	Special Compensation
07	—	—	Prior Period Survivor Contribution Adjustment
08*	—	—	Employee-Paid Additional Contributions*
09*	—	—	Employer-Paid Additional Contributions*

\*Must be established prior to July 1, 1983.

See page 2-17 for further information and examples.

Please note that only contribution codes 01, 11, 03, and 13 will generate service credit for the member.

### CONTRIBUTION RATE

"Contribution Rate" is the percentage used to calculate the contribution amount (along with member earnings and a modification factor, if applicable). It is a four-digit positive numeric value (e.g., report seven percent as 0700).

Contribution rate is found in the Coverage Key, Item 6.4. If an employer pays any portion of the member's contributions, the total percentage due, not just the amount the member pays, should be used for this element.

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## COVERAGE GROUP

"Coverage Group" is a five-digit numerical code which is assigned by PERS to identify a specific group of employees within an agency.

Coverage groups are uniquely assigned for each agency. Refer to Coverage Key, Item 3, for the coverage groups applicable to your agency. Only the coverage groups shown will be accepted on payroll reports to PERS.

To find the coverage group that applies to a particular member, first determine the major category or type of employment. Next, refer to the description of the coverage groups and use the one that applies.

## MEMBER EARNINGS

"Member Earnings" is the gross compensation paid in cash that a member is entitled to as payment for services during a service period. See pages 2-5 and 2-6 for what is reportable or not reportable to PERS.

The element is a positive (or negative) numeric value up to seven digits in length, e.g., \$10,500.00.

NOTE: School members who are employed under less-than-full year contracts should be reported no differently than members who are employed under full year contracts. All salary withheld for the purpose of continuing salary payments during periods in which the member renders no service should be reported when earned rather than when actually paid.

## MEMBER NAME

"Member Name" identifies the member's last name, initial of first name, and initial of middle name.

The member's last name must be at least two alpha characters in length and cannot exceed ten characters in length. Member's first initial must be one alpha character in length. Member's middle initial must be either one alpha character or blank. Member's name should be arranged in alphabetical order within each unit on your payroll.

## PAY CODE

"Pay Code" is a two-digit numeric code which designates the wage base on which a member is paid. It must be one of the following:

- 01 — Monthly Pay Rate
- 02 — Monthly Pay Rate (used only by L.A. City Unified and L.A. Community College District)
- 04 — Hourly Pay Rate
- 08 — Daily Pay Rate
- 09 — Miscellaneous Pay Rate (for reporting special compensation only)

## PAY RATE

"Pay Rate" indicates that amount of compensation a member is paid for a full unit of time (i.e., hour, day, month).

**Always use the member's FULLTIME payrate.**

The pay rate must be a positive numeric value and cannot exceed eight digits in length (e.g., 99999.999). PERS requires that pay rates be reported with *three places* after the decimal. For example, an hourly rate of \$5.781/2 would be reported as 5.785, and a daily rate of \$60.00 would be reported as 60.000.

For further information on reporting pay rates, see page 2-33.

## SERVICE PERIOD

"Service Period" is a five-digit numeric code that identifies the month, year, and type of payroll period for which the transaction is being reported.

The *first two digits* of the service period identify the month in which the service period ends. (The ending date is the last date of service for which compensation was earned, regardless of the date the actual salary payment was made.)

Examples:

- a. Monthly report for April (service period ends in April)

04-89-0

- b. Bi-weekly report for period September 18 through October 1 (last day of service period determines month of the report)

10-89-3

The *third and fourth* digits identify the year in which the service period ends. (Only the last two digits of the year are used.)

Example:

- a. Monthly report for December, 1988 (service period ends in 1988)

12-88-0

The *fifth digit* indicates the frequency of the payroll report and the chronological sequence within the month. All payroll reports to PERS must be submitted under one of the following types:

Frequency	Number of Payroll Periods Per Year	Type Code
a. Monthly	12	0
b. Semi-monthly	24	1 — first half of month (1st through the 15th)
Semi-monthly		2 — second half of month (16th through the end of the month)
c. Bi-weekly	26	3 — first report in month (ending on the 1st through the 14th)
Bi-weekly		4 — second report in month (ending on the 15th through the 28th)
Bi-weekly		5 — third report in month (occurs whenever service period ending dates are 29, 30, or 31)
d. Quadri-weekly	13	6 — first report in month (ending on the 1st through the 28th)
Quadri-weekly		7 — second report in month (occurs whenever the service period ending dates are 29, 30, or 31)

**CHANGES IN THE FREQUENCY IN WHICH PAYROLL REPORTS ARE SUBMITTED MUST BE APPROVED BY PERS IN ADVANCE.**

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## SOCIAL SECURITY NUMBER

"Social Security Number" must be a positive numeric value nine digits in length. It must be present on all transactions because it is used as the major source of member identification. Verify the Social Security number with the Social Security card or the Membership Form (MEM1). Social Security numbers beginning with 8 or 9 are invalid and will not be accepted.

In the event the Social Security number was reported incorrectly on the MEM-1 and correspondingly on the payroll reports, notify the Member Services Division, Section 821. Include in the correspondence the incorrect number, the correct number, the member's name, and a copy of the member's Social Security card.

If membership was established with the correct number, but an incorrect number has been reported on the payroll reports for one or more service periods, begin using the correct number on the next payroll report. Then notify the Member Services Division, Payroll Audits Unit (822), that the error was made.

## SURVIVOR CONTRIBUTION

"Survivor Contribution" is the amount of contribution a member pays for the 1959 Survivor Benefit. Refer to the Coverage Key, Item 8.4, and the Membership Form (MEM-1), to determine if the member has this benefit. Members covered by the 1959 Survivor Benefit contribute the following amounts based on the reporting frequency.

Reporting Frequency	Contribution Each Service Period
Monthly .....	\$2.00
Semi-monthly .....	1.00
Bi-weekly .....	0.93
Quadri-weekly .....	1.86

When the member is covered, the survivor contribution should always be shown as a three-digit numeric value. It may be positive or negative depending on the circumstances.

The 1959 Survivor Benefit provides for a survivor benefit upon death of the member before retirement. A member does not have both 1959 Survivor Benefit coverage and Social Security coverage with a single employer. There are exceptions, however. Contact the Membership Review Unit (841) of the Member Services Division if you have questions.

The full amount of survivor contribution is due for a service period even if only one day's earnings are reported. Make only one deduction each service period. The contribution is not due on retroactive or special compensation entries (Contribution Codes 05, 15, 06 or 16).

If a member does not receive any compensation for a service period because of an official leave of absence, no contribution is due for that service period.

Entries adjusting the survivor contributions should be included as part of the current entries or prior period earnings adjustment entries (Contribution Codes 01, 11, 03, and 13). If adjustments are more than \$9.99, additional adjustments may be made on a separate entry using Contribution Code 07.

The survivor contribution is *not* credited to the member's account, and is not refundable.

## UNIT CODE

“Unit Code” identifies a group or unit of employees within an employer. If used, it must be three numeric digits and must be reported consistently for a member. When a member transfers to a new unit code within an employer, begin reporting the new unit code on the next payroll report. (The unit code reported for payroll will also be used to distribute Annual Member Statements.)

Unit codes can provide easier member identification and payroll balancing. A separate unit code for each of the following groups should be used:

1. Elected/Appointed Officials
2. Coverage groups (when more than one is used)
3. Employees hired to work less than 40 hours per week (work schedule code should reflect this also)
4. Employees hired to work more than 40 hours per week (change wsc)
5. Employees with unusual/irregular duties

This code is optional for all employers except county schools. County schools must use the unit codes found in the Coverage Key.

## WORK SCHEDULE CODE

The “Work Schedule Code” is a 3-digit numeric code. It identifies what you, the employer, consider to be fulltime employment for employees in the same work group, such as by department or duties, but not by individual employee. The work schedule code typically will not vary from report to report.

The work schedule code must be reported for all payroll entries using contribution codes 01, 11, 03 and 13.

The monthly, hourly or daily *pay code* used for the payroll entry determines how you convert full-time employment into the appropriate work schedule code.

### EXAMPLES:

<b>Pay Code</b>	<b>Work Schedule Code</b>
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Monthly—01	= 173
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Your full-time monthly paid employees work an average of 173 hours per month

To determine the monthly average when only a weekly average is known, use the following formula:

$$\frac{\text{hours per week} \times \text{weeks per year}}{\text{months per year}} = \text{Work Schedule Code}$$

$$\frac{40 \text{ hours per week} \times 52 \text{ weeks per year}}{12 \text{ months per year}} = 173.33$$

= 173

**NOTE: When using monthly work schedule codes always round to the nearest whole number.**

Hourly—04	= 400
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1. Your full-time hourly paid employees work an average of 40 hours per week

2. Your full-time hourly paid employees work an average of 37.5 hours per week = 375

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**Pay Code**

**Work Schedule Code**

Daily—08

- |   |       |
|---|-------|
| 1. Your full-time daily paid employees work an average of 5 days per week   | = 050 |
| 2. Your full-time daily paid employees work an average of 4.5 days per week | = 045 |

NOTE: A decimal point is implied between the second and third position of hourly and daily work schedule codes.

**PAY CODE/PART-TIME EMPLOYEES**

A part-time employee's work schedule code is based on what is considered full-time employment for employees in the same work group.

For example, your part-time hourly paid employee works an average of 20 hours per week but may work more hours as needed. If employees in the same group are allowed to work up to 40 hours per week, then the work schedule code is 400 (*not* 200).

NOTE: Council Members and City Attorneys would have the same work schedule code as the regular full-time employees within your agency even if their pay is based on the number of meetings they attend.

Miscellaneous—09

Work schedule code is NEVER required

## PAYROLL REPORTING ELEMENT RELATIONSHIPS

The following chart shows the relationship among the various elements used in a payroll entry. By referring to the *Contribution Code* column, you can identify which elements are required, which elements cannot be used, which are optional, and which are restricted to certain values. See page 2-17 for examples of each type of entry.

TRANSACTION TYPE	ELEMENTNAME													
	Contribution Code	Social Security Number	Member Name	Coverage Group	Service Period	Pay Code	Pay Rate	Member Earnings	Contribution Rate	Normal Member Contribution Amount	Survivor Contribution Amount	Work Schedule Code	Unit Code	Tax Deferred Member Contribution Amount
Normal Current Contribution	01, 11				A	E				J	L	M	N	O
Prior Period Contrib. Adjustment	02, 12				B					J			N	O
Prior Period Earm. Adjustment	03, 13				C	E				J	L	M	N	O
Contribution Receivable	04				D					J			N	O
Retroactive Salary Adjustment	05, 15				C	E	G			K			N	O
Special Compensation	06, 16				D	F	H	I		J			N	O
Prior Period Surv. Cont. Adjustment	07				B								N	
Employee Pd. Addl. Contribution	08				A								N	
Employer Pd. Addl. Contribution	09				A								N	

- This element is mandatory.
- This element must be blank or zero.
- A** Agencies reporting with diskette or magnetic tape must enter the current service period. Agencies reporting by pre-list must leave service period blank.
- B** All agencies, regardless of reporting media, must enter a non-current service period. The service period entered may be either the current or a previous service period depending on the circumstances.
- C** All agencies, regardless of reporting media, must enter a non-current service period.
- D** Agencies reporting with diskette or magnetic tape must enter either the current or a non-current service period depending upon the circumstances. Agencies reporting by pre-list must leave service period blank if the entry pertains to the current service period, and must enter any non-current service periods.
- E** Pay code is required but *cannot be* 09.
- F** Pay code is required and *must be* 09.
- G** Pay rate is required and it must be the *new* pay rate.
- H** Pay rate is required and it must equal earnings.
- I** Earnings are required and must equal pay rate.
- J** This element is to be used for the portion of member contributions paid by the member that is not tax deferred.\*
- K** The general rule for reporting entries with contribution code 05 or 15 is that the earnings are not to be modified for Social Security coverage.
- L** This element is to be used only by those employers which have the 1959 Survivor Benefit coverage contained in their contract.
- M** This element is mandatory for all members when the pay code is 01, 04, or 08. When the pay code is 09, it cannot be reported.
- N** This element is mandatory for all school employers and is optional for all other employers. When payroll unit codes are used by an employer, they must be used on each entry.
- O** This element is to be used for the portion of member contributions paid by the employer, or for the contributions made by the member which are tax deferred.

\* Contribution amount (i.e., the total member contributions paid by the member and/or the employer) must be correct for the member's total earnings reported. This means that when a member has multiple entries for a particular service period, the earnings for all entries applicable to that service period must be added together before any modification factor is applied. For example, if an entry being made for this service period is adjusting an entry for a previous service period, 1) add earnings now being reported to earnings in the previous entry; 2) subtract the Social Security modification factor (if it applies); 3) multiply the result by the member's contribution rate; 4) report any amount of contributions due that was not reported in the previous entry in the appropriate normal member paid or tax deferred member column.





## SELECTING AND REPORTING CONTRIBUTION CODES

Contribution code is the key to identifying which payroll reporting elements are necessary for a payroll entry. This part provides definitions and examples of each contribution code to enable you to determine which contribution code to use and how to make the payroll entry for that code.

Contribution codes with "0" as the first digit designate *member normal contributions*. Codes with "1" as the first digit designate *tax deferred contributions paid by the member or the employer*.

### CONTRIBUTION CODES 01 AND 11—NORMAL CURRENT CONTRIBUTIONS

Contributions paid by members on their normal regular earnings, for the current service period only.

If a person receives a salary increase or decrease during the current service period, then both pay rates must be reported. This will require two line entries, reporting the proper amount earned under each pay rate.

Example 1: Michael J. Griswold earns \$1000.00 per month. His employer pays half of his member contributions. Report his normal regular earnings as follows:

#### PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (4)	SERVICE PERIOD MONTHS/YEAR TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION		SUBNORMAL CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS	
		F	M						DATE	AMOUNT				DATE	AMOUNT
	000-00-0000		Griswold	70001		01	1000.000	1000.00	0700	01	35.00	173	100	11	35.00

#### DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME		COVERAGE GROUP	SERVICE PERIOD MONTHS/YEAR TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION		SUBNORMAL CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS	
	F	M						DATE	AMOUNT				DATE	AMOUNT
000-00-0000		Griswold	70001	07 86 0	01	1000.000	1000.00	0700	01	35.00	173	100	11	35.00

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 Contribution Codes

Example 2: Michael then receives a pay increase of \$200.00 effective in the middle of the next monthly service period. To ensure full crediting of service, report this mid-service period pay raise using two entries as follows:

**PRE-LIST METHOD**

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (LAST)		MEMBER EARNINGS (8)	PAY RATE (7)	PAY CODE (6)	SERVICE PERIOD MONTH/YEAR (5)	COVERAGE GROUP (4)	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION (13)	WORK SCHEDULE CODE (11)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	TAX DEFERRED AMOUNT (16)
		F	M						RATE (9)	AMOUNT (10)					
	000-00-0000	Griswold	M J	500.00	1000.00	01	07 86 0	70001	0700	17.50		173		11	17.50
	000-00-0000	Griswold	M J	600.00	1200.00	01	07 86 0	70001	0700	21.00		173		11	21.00

**DISKETTE/TAPE METHOD**

SOCIAL SECURITY NUMBER	MEMBER NAME (LAST)		MEMBER EARNINGS	PAY RATE	PAY CODE	SERVICE PERIOD MONTH/YEAR	COVERAGE GROUP	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	TAX DEFERRED AMOUNT
	F	M						RATE	AMOUNT					
000-00-0000	Griswold	M J	500.00	1000.00	01	07 86 0	70001	0700	17.50		173		11	17.50
000-00-0000	Griswold	M J	600.00	1200.00	01	07 86 0	70001	0700	21.00		173		11	21.00

**Contribution Codes 02 and 12—Prior Period Contribution Adjustment**

An adjustment necessary to correct an error on a member's contribution amount when either an incorrect rate was applied or an error in calculation was made.

A single contribution code 02 or 12 entry can be used to correct contribution errors for more than one service period by entering the earliest service period being adjusted. Should PERS discover the error, the employer will be requested to make the adjustment on the next payroll report. Should the employer discover the error, the adjustment should be made on the next payroll report without waiting for notification by PERS.

There are two ways to use contribution code 02 or 12.

Method No. 1—to report contributions incorrectly calculated.

Example: Karen M. Regan's contributions for the July 1986 service period were calculated incorrectly; an overpayment of \$9.50 was made. All of the member contributions are paid by Karen and are not tax deferred. Correct this overpayment as follows:

**PRE-LIST METHOD**

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (LAST)		MEMBER EARNINGS (8)	PAY RATE (7)	PAY CODE (6)	SERVICE PERIOD MONTH/YEAR (5)	COVERAGE GROUP (4)	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (11)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	TAX DEFERRED AMOUNT (16)
		F	M						RATE (9)	AMOUNT (10)					
	000-00-0000	Regan	K M				07 86 0	70001	02	-9.50			100		

**DISKETTE/TAPE METHOD**

SOCIAL SECURITY NUMBER	MEMBER NAME (LAST)		MEMBER EARNINGS	PAY RATE	PAY CODE	SERVICE PERIOD MONTH/YEAR	COVERAGE GROUP	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	TAX DEFERRED AMOUNT
	F	M						RATE	AMOUNT					
000-00-0000	Regan	K M				07 86 0	70001	02	-9.50			100		

Method No. 2 — contributions reported in the wrong field (normal or TDMC).

An adjustment is necessary to correct member contributions previously reported in error as normal member (or as tax deferred). Should the employer discover this error, use the following example (s) to correct the member account. A single entry using contribution codes 02 and 12 can be used to correct contributions reported in the wrong field for more than one service period.

Example: James L. Tate's contributions were tax deferred beginning with the 07/91/3 pay period. However, they were reported as member normal contributions. The employer did not discover the error until the 03/92/5 payroll was being prepared. Correct the 07/91/3 through 03/92/4 service periods as follows:

**PRE-LIST METHOD**

REFERENCE NUMBER (11)	SOCIAL SECURITY NUMBER (21)	MEMBER NAME (LAST, F, M)	COVERAGE GROUP (14)	SERVICE PERIOD MONTH YEAR TYPE	PAY CODE (08)	PAY RATE (11)	MEMBER EARNINGS (09)	MEMBER EARNINGS RATE (09)	NORMAL MEMBER CONTRIBUTION RATE (12)	NORMAL MEMBER CONTRIBUTION AMOUNT (12)	MEMBER CONTRIBUTION CODE (14)	MEMBER CONTRIBUTION AMOUNT (12)	UNIT CODE (14)	UNIT CONTRIBUTION AMOUNT (12)
	000-00-0000	TATE J L	700002	07 91 3						02-248.13				12-248.13

**DISKETTE/TAPE METHOD**

SOCIAL SECURITY NUMBER	MEMBER NAME (LAST, F, M)	COVERAGE GROUP	SERVICE PERIOD MONTH YEAR TYPE	PAY CODE	MEMBER EARNINGS	MEMBER EARNINGS RATE	NORMAL MEMBER CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTION AMOUNT	UNIT CODE	UNIT CONTRIBUTION AMOUNT
000-00-0000	TATE J L	700002	07 91 3				02-248.13			12-248.13

The same entry would be used to correct prior period contributions reported in error as tax deferred (when they were actually normal member contributions), as shown in the E.R. Johnson example below.

**PRE-LIST METHOD**

REFERENCE NUMBER (11)	SOCIAL SECURITY NUMBER (21)	MEMBER NAME (LAST, F, M)	COVERAGE GROUP (14)	SERVICE PERIOD MONTH YEAR TYPE	PAY CODE (08)	PAY RATE (11)	MEMBER EARNINGS (09)	MEMBER EARNINGS RATE (09)	NORMAL MEMBER CONTRIBUTION RATE (12)	NORMAL MEMBER CONTRIBUTION AMOUNT (12)	MEMBER CONTRIBUTION CODE (14)	MEMBER CONTRIBUTION AMOUNT (12)	UNIT CODE (14)	UNIT CONTRIBUTION AMOUNT (12)
	000-00-0000	JOHNSON E R	70001	10 91 0						02-682.50				12-682.50

**DISKETTE/TAPE METHOD**

SOCIAL SECURITY NUMBER	MEMBER NAME (LAST, F, M)	COVERAGE GROUP	SERVICE PERIOD MONTH YEAR TYPE	PAY CODE	MEMBER EARNINGS	MEMBER EARNINGS RATE	NORMAL MEMBER CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTION AMOUNT	UNIT CODE	UNIT CONTRIBUTION AMOUNT
000-00-0000	JOHNSON E R	70001	10 91 0				02-682.50			12-682.50

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**Contribution Codes 03 and 13— Prior Period Earnings Adjustment**

Member earnings reported in arrears and adjustments to correct *pay rates* and/or *earnings* previously reported in error.

When contribution code 03 or 13 is used to report corrections for more than one service period, you must use a separate transaction for each service period so that PERS can properly credit service to a member's account.

A non-current service period must be entered for every code 03 or 13 transaction. Be sure to use the coverage group code that applied to the member during the service period being corrected (Coverage Key, item 3.0).

There are three ways to use contribution code 03 or 13.

*Method No. 1*—to report earnings in arrears, i.e., when a member was erroneously omitted from a previous payroll report.

Enter the transaction as it should have read, using the correct previous service period and contribution code 03 or 13.

Example: Barry Meyers began working for your agency July 1, 1986 but was not included on the July 1986 payroll report. Barry's employer pays his entire member contributions. Report his earnings as follows:

**PRE-LIST METHOD**

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTION AMOUNT (10)	EMPLOYER CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS AMOUNT	
		F	M											CODE	AMOUNT
	000-00-0000	B	Meyers	70001	07 86 0	01	1600.000	1600.00	0700		2.00	173	200	13	112.00

**DISKETTE/TAPE METHOD**

SOCIAL SECURITY NUMBER	MEMBER NAME		COVERAGE GROUP	SERVICE PERIOD MONTH/YEAR	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTION AMOUNT	EMPLOYER CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS AMOUNT	
	F	M											CODE	AMOUNT
000-00-0000	B	Meyers	70001	07 86 0	01	1600.000	1600.00	0700		2.00	173	200	13	112.00

**Method No. 2**—to correct *pay rate* and *earnings* or an entire entry that was previously reported in error.

Enter the original transaction (including the original service period) but use contribution code 03 or 13 and report member earnings, contribution amount and survivor contribution as negative amounts. This removes the incorrect entry. Now enter the correct transaction, again using the original service period and contribution code 03 or 13. If a non-member was reported in error, reverse out the original entry and stop there.

**Example:** Paula R. James was reported incorrectly for the January 1986 service period as a miscellaneous member (coverage group code 70001). She became a police officer on January 1, 1986 (coverage group code 75001). Member contributions are paid by the member for miscellaneous service but paid by the employer for police officers. Correct this error as follows:

**PRE-LIST METHOD**

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD (5)		PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION (9)		SURVIVOR CONTRIBUTION (14)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	ESTERRED MEMBER CONTRIBUTIONS (15)		
		F	M		MONTH	YEAR				AMOUNT	CODE				AMOUNT	CODE	
	000-00-0000	P	R	70001	01	86	01	1600	-1600.00	0700	03	-112.00	2.00	173	100		
	000-00-0000	P	R	75001	01	86	01	1900	1900.00	0900		2.00	262	200	200	171	00

**DISKETTE/TAPE METHOD**

SOCIAL SECURITY NUMBER	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD (5)		PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION (9)		SURVIVOR CONTRIBUTION (14)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	ESTERRED MEMBER CONTRIBUTIONS (15)		
	F	M		MONTH	YEAR				AMOUNT	CODE				AMOUNT	CODE	
000-00-0000	P	R	70001	01	86	01	1600	-1600.00	0700	03	-112.00	2.00	173	100		
000-00-0000	P	R	75001	01	86	01	1900	1900.00	0900		2.00	262	200	200	171	00

**Method No. 3**—to increase or decrease the amount of earnings previously reported. This method is used to correct earnings and contribution amount. If the pay rates, service period and/or coverage group code needs to be corrected, use Method No. 2.

Make an entry which includes the original service period, coverage group code, and pay rate; report the *difference* in earnings and contributions using contribution code 03 or 13. Multiply earnings by contribution rate to get the correct contribution amount, modifying for Social Security if it applies.

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Example: Jane Brown was reported with her full salary of \$1,000.00 for July 1986. In August it was discovered that she was docked and her earnings for July should have been \$900.00. Jane's employer pays half of her member contributions. The payroll entry for July was:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (14)	SERVICE PERIOD MONTH/YEAR (5)	PAY CODE (8)	PAY RATE (17)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX-DERIVED MEMBER CONTRIBUTIONS	
		F	M						RATE (18)	CODE (19)				AMOUNT (20)	AMOUNT (21)
	000-00-0000	J	Brown	70001	07 86	01	1000.000	1000.00	0700	01	35.00	173	100	11	35.00

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH/YEAR	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX-DERIVED MEMBER CONTRIBUTIONS	
									RATE	CODE				AMOUNT	AMOUNT
000-00-0000	Brown	J		70001	07 86	01	1000.000	1000.00	0700	01	35.00	173	100	11	35.00

The correcting contribution codes 03 and 13 entry on the August payroll should be:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (14)	SERVICE PERIOD MONTH/YEAR (5)	PAY CODE (8)	PAY RATE (17)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX-DERIVED MEMBER CONTRIBUTIONS	
		F	M						RATE (18)	CODE (19)				AMOUNT (20)	AMOUNT (21)
	000-00-0000	J	Brown	70001	07 86	01	1000.000	-100.00	0700	03	-3.50	173	100	13	-3.50

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH/YEAR	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX-DERIVED MEMBER CONTRIBUTIONS	
									RATE	CODE				AMOUNT	AMOUNT
000-00-0000	Brown	J		70001	07 86	01	1000.000	-100.00	0700	03	-3.50	173	100	13	-3.50

**Contribution Code 04 — Contribution Receivable**

Contributions a member makes for redepositing contributions previously withdrawn, contributions for purchasing service credit, or other special instances where a receivable is necessary.

A contribution code 04 entry may ONLY be used after PERS has established the receivable and has sent the employer an Authorization for Contribution and/or Rate Adjustment Form PERS-MEM-823C. (See Membership Section 1-85.) The MEM-823C will identify:

- a) the member
- b) the date the deduction should begin
- c) the amount of the deduction and
- d) the total number of payments required

Members may have more than one receivable deduction at any given time. Each MUST be reported as a separate transaction. The receivable will be included in the member normal contributions on the Payroll Listing and Summary Report (ACC-626).

Report the receivable only in the exact amount authorized by the MEM-823C. Never combine a receivable with any other type of contribution. If it becomes necessary to report a receivable retroactively, enter the applicable service period and make a separate entry for each period. Be sure to report the receivable using the coverage group code specified on the MEM-823C.

Begin the deduction on the date shown on the MEM-823C, and continue to take deductions without interruption until all of the payments have been made. Failure to do this could result in additional cost to the member.

Example: Celia B. Williams wants to redeposit previously withdrawn PERS contributions. You have received the MEM-823C form from PERS authorizing a \$13.00 monthly payment. Report the receivable as follows:

**PRE-LIST METHOD**

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (3)	MEMBER NAME (4)			COVERAGE GROUP (6)	SERVICE PERIOD MONTH/YEAR (5)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION (9)		SURVIVOR CONTRIBUTION (12)	WORKING SCALE CODE (13)	UNIT CODE (14)	TAXPAYER'S MEMBER CONTRIBUTIONS (10)	
		F	M	L					AMOUNT (11)	CODE (15)				AMOUNT (16)	
	000-00-0000			Williams	C B 700001				04	13.00			100		

**DISKETT/TAPE METHOD**

SOCIAL SECURITY NUMBER	MEMBER NAME			COVERAGE GROUP	SERVICE PERIOD MONTH/YEAR	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION	WORKING SCALE CODE	UNIT CODE	TAXPAYER'S MEMBER CONTRIBUTIONS	
	F	M	L					AMOUNT	CODE				AMOUNT	CODE
000-00-0000			Williams	C B 700001	07 06 0			04	13.00			100		

Payroll Reporting  
 Contribution Codes

**Contribution Codes 05 and 15 — Retroactive Salary Adjustment**

An entry for reporting contributions based on earnings received because of a retroactive salary adjustment.

A single contribution code 05 or 15 entry may be used to report a retroactive salary adjustment covering previous service periods. The service period should reflect the earliest service period involved in the adjustment. The transaction should have the member's new pay rate and the total additional earnings and contributions for the period; i.e., report the *difference* in earnings and contributions. When more than one pay rate is involved in the retroactive adjustment, report a single entry for each new pay rate.

No modification factor should be applied to retroactive salary adjustments.

**Example:** Richard Benson was granted a retroactive salary increase effective April 1, 1986. His old pay rate was \$1500.00 monthly; his new pay rate is \$1600.00 monthly. The current service period is August 1986. Richard Benson's employer pays his entire member contributions. Report this retroactive increase with a single entry as follows:

**PRE-LIST METHOD**

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMA MEMBER CONTRIBUTION RATE (9)	NORMA MEMBER CONTRIBUTION AMOUNT (10)	SURVIVOR CONTRIBUTION (12)	WORK SERVICE CODE (13)	UNIT CODE (14)	TOTAL CONTRIBUTIONS AMOUNT	
		F	M											CODE	AMOUNT
	000-00-0000	R	T	70001	04/86	01	1600.000	400.00	0700				100	15	28.00

**DISKETTE/TAPE METHOD**

SOCIAL SECURITY NUMBER	MEMBER NAME (LAST)		COVERAGE GROUP	SERVICE PERIOD MONTH/YEAR	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMA MEMBER CONTRIBUTION RATE	SURVIVOR CONTRIBUTION	WORK SERVICE CODE	UNIT CODE	TOTAL CONTRIBUTIONS AMOUNT	
	F	M										CODE	AMOUNT
000-00-0000	R	T	70001	04/86	01	1600.000	400.00	0700			100	15	28.00



**Contribution Codes 06 and 16 — Special Compensation**

(Note: The corresponding pay code "09" must be used with contribution code 06 or 16.)

Contributions members make on special compensation items, such as additional pay for hazardous duty, bonuses, incentives, or payments received for services rendered on other than a monthly, hourly, or daily basis. See page 2-6 for a list of reportable and non-reportable special compensation items.

Example: Glenn Adams received a \$25.00 uniform allowance for this service period. Glenn pays his own member contributions. Report this special compensation with pay rate equal to earnings as follows:

**PRE-LIST METHOD**

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION (14)	WORKING STATUS CODE (13)	UNIT CODE (14)	TOTAL REPORTED MEMBER CONTRIBUTIONS (15)
		F	M						RATE (9)	AMOUNT (10)				
	000-00-0000	G	S	75001		09	25.000	25.00	0700	06	1.75		200	
		Adams												

**DISKETTE/TAPE METHOD**

SOCIAL SECURITY NUMBER	MEMBER NAME		COVERAGE GROUP	SERVICE PERIOD MONTH/YEAR	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION	WORKING STATUS CODE	UNIT CODE	TOTAL REPORTED MEMBER CONTRIBUTIONS
	F	M						RATE	AMOUNT				
000-00-0000	G	S	75001	07/86	09	25.000	25.00	0700	06	1.75		200	
	Adams												

**Contribution Code 07 — Prior Period Survivor Contribution Adjustment**

(Note: The corresponding pay code "09" must be used with contribution code 06 or 16.)

An adjustment necessary to correct an error in the Survivor Contribution for a member. (Current Survivor Contributions should be reported with the regular line entry.)

A single contribution code 07 entry may be used to correct multiple reporting errors by accumulating the Survivor Contribution amount for each service period into one total amount (not to exceed \$9.99) and entering the earliest service period being adjusted.

Example: Bradley L. Jones' Survivor Contributions were not reported for the July and August 1985 service periods. Report the contributions for both service periods as follows:

**PRE-LIST METHOD**

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION (14)	WORKING STATUS CODE (13)	UNIT CODE (14)	TOTAL REPORTED MEMBER CONTRIBUTIONS (15)
		F	M						RATE (9)	AMOUNT (10)				
	000-00-0000	B	L	75001	07/85	0			07		4.00		200	
		Jones												

Payroll Reporting  
 Contribution Codes

**DISKETTE/TAPE METHOD**

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR/TIME (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	MEMBER PAID CONTRIBUTION		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS	
		F	M						AMOUNT	CODE				AMOUNT	CODE
	000-00-0000	B	L	75001	07 86 0				07		4.00		2.00		
		Jones													

**Contribution Code 08\* — Employee Paid Additional Contributions**

**ONLY APPLIES TO MEMBERS WHO HAVE HAD THIS PAYMENT MADE CONTINUOUSLY PRIOR TO 7-01-83. IT DOES NOT APPLY TO RECEIVABLES, RETROACTIVE PAY INCREASES, ADJUSTMENTS IN CONTRIBUTIONS OR SPECIAL COMPENSATION.**

Additional contributions are paid voluntarily by the member. No additional service is credited. These contributions cannot be tax deferred.

To make additional contributions to PERS, a member must have obtained authorization from PERS via the MEM-13 form.

Example: Laura Jensen contributes an additional \$50.00 to PERS each month. Report these additional contributions as follows:

**PRE-LIST METHOD**

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR/TIME (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS	
		F	M						AMOUNT	CODE				AMOUNT	CODE
	000-00-0000	L	F						07	50.00					
		Jensen													

**DISKETTE/TAPE METHOD**

SOCIAL SECURITY NUMBER	MEMBER NAME		SERVICE PERIOD MONTH/YEAR/TIME	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION		SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS	
	F	M				AMOUNT	CODE				AMOUNT	CODE
000-00-0000	L	F	07 86 0			07	50.00					
	Jensen											

**Contribution Code 09\* — Employer Paid Additional Contributions**

**ONLY APPLIES TO MEMBERS WHO HAVE HAD THIS PAYMENT MADE CONTINUOUSLY PRIOR TO 7-1-83. IT DOES NOT APPLY TO RECEIVABLES, RETROACTIVE PAY INCREASES, ADJUSTMENTS IN CONTRIBUTIONS OR SPECIAL COMPENSATION.**

Additional contributions are paid into the member's account by the employer. No additional service is credited.

To make "additional contributions" to PERS, the employer must have received authorization from PERS via a resolution.

Example: Your employer pays additional contributions in the amount of \$30.00 per month for each employee. Report the employer paid additional contributions for Larry Singer as follows:

**PRE-LIST METHOD**

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTION AMOUNT (11)		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS AMOUNT (15)	
		F	M							CODE	AMOUNT				CODE	AMOUNT
	400-00-0000		Singer	LP						09	30.00					

**DISKETTE/TAPE METHOD**

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD MONTH/YEAR (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTION AMOUNT (11)		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS AMOUNT (15)	
		F	M							CODE	AMOUNT				CODE	AMOUNT
	400-00-0000		Singer	LP	07 86 0					09	30.00					

\*Accounts for additional contributions, either member or employer paid, are no longer available to members unless the account was established prior to July 1, 1983. After that date, members and employers who make contributions into "additional" accounts may not change the contribution amount in any way. The only option available to them is to stop making "additional" contributions altogether.



## BASIC CONTRIBUTION CALCULATION

This part defines the basic method of calculating member normal contributions. It does not apply to receivables or additional contributions.

The method of calculating the member's normal contributions varies depending upon the member's contribution rate, provisions of the employer contract and whether or not the member has Social Security coverage. However, the following basic instructions apply for *all* members.

Step 1: Locate in the Coverage Key the coverage group which applies to the member.

Step 2: Check Coverage Key Item 6.2, Member Contribution Rate, under the proper coverage group. One of the following will be found:

- a. (percentage rate) "ALL EARNINGS"
- b. (percentage rate) "MODIFIED EARNINGS"
- c. "VRBL—SEE RATE TABLE"

NOTE: If Item 6.2 indicates 0%, report a zero contribution amount and stop here.

Step 3: If (a) applies, multiply the member earnings reported by the percentage rate indicated in Item 6.2.

If (b) applies, modify the member earnings using the OASDI Modification Chart below. Multiply the modified earnings by the percentage rate indicated in Item 6.2. Note: Employees working in two or more units will have a Social Security modification factor applied *only* once for the total earnings in the service period. For example, it is the County Superintendent's responsibility to ensure that the factor is applied only once.

If (c) applies, the member earnings may or may not need to be modified. Check Coverage Key Item 6.1, Formula. Modify the earnings *only* when the retirement formula is followed by "M". Next, multiply the modified or unmodified earnings by the contribution rate. (This rate is based upon the employee's nearest age at entry into safety service covered by this retirement formula. Contact the person responsible for completing the Membership Form, MEM-1, to find the rate.)

### OASDI MODIFICATION CHART

REPORTING FREQUENCY	IF EARNINGS ARE LESS THAN	IF EARNINGS ARE MORE THAN OR EQUAL TO	MISCELLANEOUS MEMBERS REPORTED UNDER MODIFIED 2% @ 60 FORMULA AND ALL SAFETY MEMBERS
MONTHLY	\$400.00	XXXXX	EARNINGS X 2/3 X RATE
	XXXXX	\$400.00	EARNINGS MINUS \$133.33 X RATE
SEMI-MONTHLY	\$200.00	XXXXX	EARNINGS X 2/3 X RATE
	XXXXX	\$200.00	EARNINGS MINUS \$66.67 X RATE
BI-WEEKLY	\$184.00	XXXXX	EARNINGS X 2/3 X RATE
	XXXXX	\$184.00	EARNINGS MINUS \$61.00 X RATE
QUADRI-WEEKLY	\$369.00	XXXXX	EARNINGS X 2/3 X RATE
	XXXXX	\$369.00	EARNINGS MINUS \$123.00 X RATE

See examples on following pages.

NOTE: CSUC Auxiliary Organizations which contract for the same contribution rate and modification factors as State Miscellaneous members will calculate contributions according to the formula applicable (Government Code Section 20603.03). The Coverage Key will indicate this option by listing *Item 8.11*. It also provides the modification table to be used.

Payroll Reporting  
 Contribution Codes

### BASIC CONTRIBUTION CALCULATION EXAMPLES

**Monthly Reporting Frequency**

"F" (Full) or "S" (Supplemental)      Earnings x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (4)	SERVICE PERIOD			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS	
		LAST (3)	F M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (11)				CODE (15)	AMOUNT (16)
	000-00-0000	ADAMS	B C	70001	05	91	0	01	1950.000	1950.00	0700				173		11	196.50

"F" (Full) and 1959 Survivors Contributions      \$2.00 (If applicable; refer to page 2-12)

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (4)	SERVICE PERIOD			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS	
		LAST (3)	F M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (11)				CODE (15)	AMOUNT (16)
	000-00-0000	ADAMS	B C	70001	05	91	0	01	1950.000	1950.00	0700			22.00	173		11	136.50

"M" (Modified)      Apply the following OASDI modification factor:  
 Earnings \$400.00 and over – \$133.33 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (4)	SERVICE PERIOD			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS	
		LAST (3)	F M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (11)				CODE (15)	AMOUNT (16)
	000-00-0000	BAKER	C D	70001	05	91	0	04	11,350	1980.00	0700	01	129.27		400			

"M" (Modified)      Apply the following OASDI earnings modification factor:  
 Earnings \$399.99 and less x .66667 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (4)	SERVICE PERIOD			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS	
		LAST (3)	F M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (11)				CODE (15)	AMOUNT (16)
	000-00-0000	CARTER	D E	70001	05	91	0	08	90.000	360.00	0700	01	16.80		050			

Note: Do not apply the OASDI modification factor more than once per pay period.

**Semi-Monthly Reporting Frequency**

"F" (Full) or "S" (Supplemental)      Earnings x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (4)	SERVICE PERIOD			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS	
		LAST (3)	F M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (11)				CODE (15)	AMOUNT (16)
	000-00-0000	ADAMS	B C	70001	05	91	1	01	1950.000	975.00	0700				173		11	68.25

"F" (Full) and 1959 Survivors Contributions      \$1.00 (If applicable; refer to page 2-12)

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (4)	SERVICE PERIOD			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS	
		LAST (3)	F M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (11)				CODE (15)	AMOUNT (16)
	000-00-0000	ADAMS	B C	70001	05	91	3	01	1950.000	900.00	0700			93	173		11	63.00

**Semi-Monthly Reporting Frequency (cont.)**

"M" (Modified) Apply the following OASDI earnings modification factors:  
 Earnings \$200.00 and over – \$66.67 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD (5)			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS (10)		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS (15)	
		LAST (3)	F M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (10)				CODE (15)	AMOUNT (15)
	000-00-0000	BAKER	C.D.	70001	05	91	2	04	11	250	990.00	0700	01	64	63	400		

"M" (Modified) Apply the following OASDI earnings modification factors:  
 Earnings \$199.99 and less x .66667 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD (5)			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS (10)		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS (15)	
		LAST (3)	F M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (10)				CODE (15)	AMOUNT (15)
	000-00-0000	CARTER	D.E.	70001	05	91	5	08	90	000	180.00	0700	01	8	40	050		

Note: Do not apply the OASDI modification factor more than once per pay period.

**Bi-Weekly Reporting Frequency**

"Full" (Full) or "S" (Supplemental) Earnings x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD (5)			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS (10)		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS (15)	
		LAST (3)	F M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (10)				CODE (15)	AMOUNT (15)
	000-00-0000	ADAMS	B.C.	70001	05	91	3	01	1950	000	900.00	0700		173		11	63	00

"F" (Full) and 1959 Survivors Contributions \$0.93 (If applicable; refer to page 2-12)

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD (5)			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS (10)		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS (15)	
		LAST (3)	F M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (10)				CODE (15)	AMOUNT (15)
	000-00-0000	ADAMS	B.C.	70001	05	91	3	01	1950	000	900.00	0700		93	173	11	63	00

"M" (Modified) Apply the following OASDI earnings modification factors:  
 Earnings \$184.00 and over – \$61.00 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD (5)			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS (10)		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS (15)	
		LAST (3)	F M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (10)				CODE (15)	AMOUNT (15)
	000-00-0000	BAKER	C.D.	70001	05	91	4	04	11	250	900.00	0700	01	58	73	400		

"M" (Modified) Apply the following OASDI earnings modification factors:  
 Earnings \$183.99 and less x .66667 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD (5)			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS (10)		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS (15)	
		LAST (3)	F M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (10)				CODE (15)	AMOUNT (15)
	000-00-0000	CARTER	D.E.	70001	05	91	1	08	90	000	180.00	0700	01	8	40	050		

Note: Do not apply the OASDI modification factor more than once per pay period.

Payroll Reporting  
Contribution Codes

**Qudri-Weekly Reporting Frequency**

"F" (Full) or "S" (Supplemental) Earnings x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)			COVERAGE GROUP (4)	SERVICE PERIOD (5)			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS (10)		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS (15)	
		LAST (3)	F	M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (11)				CODE (15)	AMOUNT (16)
	000-00-0000	ADAMS	B	C	70001	05	91	6	01	1950.000	1800.00	0700			173		11	236.00	

"F" (Full) and 1959 Survivors Contributions \$1.86 (If applicable; refer to page 2-12)

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)			COVERAGE GROUP (4)	SERVICE PERIOD (5)			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS (10)		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS (15)	
		LAST (3)	F	M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (11)				CODE (15)	AMOUNT (16)
	000-00-0000	ADAMS	B	C	70001	05	91	7	01	1950.000	1800.00	0700		1.86	173		11	236.00	

"M" (Modified) Apply the following OASDI earnings modification factors:  
Earnings \$369.00 and over - \$123.00 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)			COVERAGE GROUP (4)	SERVICE PERIOD (5)			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS (10)		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS (15)	
		LAST (3)	F	M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (11)				CODE (15)	AMOUNT (16)
	000-00-0000	BAKER	C	D	70001	05	91	7	04	11.250	1800.00	0700	01	117.39		400			

"M" (Modified) Apply the following OASDI earnings modification factors:  
Earnings \$368.99 and less x .66667 x Member Contribution Rate = Member Contributions

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)			COVERAGE GROUP (4)	SERVICE PERIOD (5)			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS (10)		SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS (15)	
		LAST (3)	F	M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (11)				CODE (15)	AMOUNT (16)
	000-00-0000	CARTER	D	E	70001	05	91	6	08	90.000	270.00	0700	01	12.60		150			

Note: Do not apply the OASDI modification factor more than once per pay period.

NOTE: CSUC Auxiliary Organizations which contract for the same contribution rate and modification factors as State Miscellaneous members will calculate contributions according to the formula applicable (Government Code Section 20603.03). The Coverage Key will indicate this option by listing *Item 8.11*. It also provides the modification table to be used.

**EMPLOYEES WORKING IN TWO OR MORE UNITS WILL HAVE A SOCIAL SECURITY MODIFICATION FACTOR APPLIED ONLY ONCE FOR THE TOTAL EARNINGS IN THE SERVICE PERIOD. FOR EXAMPLE, IT IS THE COUNTY SUPERINTENDENT'S RESPONSIBILITY TO ENSURE THAT THE FACTOR IS APPLIED ONLY ONCE.**



## PAY RATE/EARNINGS RELATIONSHIP

Pay rate indicates that amount of compensation a member is paid for a unit of time (i.e., hour, day or month). The pay rate should remain stable throughout a fiscal year except for pay raises, changes of position, etc. If a member works in more than one position, has a raise in the middle of a pay period, or has a variable pay rate, report amounts earned under each pay rate separately.

An *hourly* pay rate is that rate of compensation to which an employee is entitled under an employment agreement which provides for compensation for each hour of regular time worked by the employee.

A *daily* pay rate for both a full-time and a part-time employee is that amount of compensation to which a full-time employee is entitled when the employee's services are performed under an employment agreement which provides for a daily rate of compensation.

A *monthly* pay rate for both a full-time and a part-time employee is that amount of compensation to which a full-time employee is entitled, when the employee's services are performed under an employment agreement which provides for a monthly rate of compensation.

### IMPACT ON FINAL BENEFITS

Reporting correct pay rates for your active members is essential in calculating correct member benefits at retirement. The three critical elements used in calculating retirement benefits are:

- 1) service credit
- 2) final compensation
- 3) age at retirement

Service credit and final compensation are directly related to the pay rate and earnings reported for the member.

*Service Credit* is derived from the pay rate and earnings reported. It is based on the way a member is paid.

### EARNINGS DIVIDED BY PAY RATE EQUALS SERVICE CREDIT.

Example:	1.	$\frac{\text{Member Earnings}}{\text{Monthly Pay Rate}} = \frac{\$1,200.00}{\$1,200.00} = 1.000$	month of service credit
	2.	$\frac{\text{Member Earnings}}{\text{Monthly Pay Rate}} = \frac{\$ 600.00}{\$1,200.00} = .500$	month of service credit
	3.	$\frac{\text{Member Earnings}}{\text{Hourly Pay Rate}} = \frac{\$ 600.00}{\$ 7.500} = 80$	hours of service credit
	4.	$\frac{\text{Member Earnings}}{\text{Daily Pay Rate}} = \frac{\$ 600.00}{\$ 30.000} = 20$	days of service credit

A member in full-time employment will be credited with one year of service for any of the following:

- a. 10 months for those paid on a monthly basis;
- b. 215 days for those paid on a daily basis; or
- c. 1,720 hours for those paid on an hourly basis.

Partial credit will be given for those working less than the full amount of a, b, or c above. Service credited in hours, days or months is converted to a percentage of a year at the end of each fiscal year. Service credit for each fiscal year is combined to arrive at total service credit.

*Final compensation* is the average monthly full time *pay rate* reported for the three consecutive years of employment immediately preceding the last day on the payroll, unless the member designates another three year period in which the pay rate was higher. (Some agencies contract with PERS for a one year average instead of the three year average.)

Payroll Reporting  
 Pay Rate/Earnings

**FULL TIME SERVICE CREDIT**

As one of the major factors used in the retirement calculation, service credit is checked carefully for each payroll entry. PERS limits the amount of service credit for each entry to full time; if you report excess service credit on a payroll entry, PERS will send a service credit discrepancy notice. The following table provides the maximum full time service credit for each type of pay rate (monthly, hourly, daily) and each reporting frequency (monthly, semi-monthly, bi-weekly, and quadri-weekly).

MAXIMUM SERVICE CREDIT AMOUNT			REPORTING FREQUENCY
Monthly Pay Rate*	Hourly Pay Rate*	Daily Pay Rate*	
1.000 month	160 to 184 hours**	20 to 23 days**	MONTHLY (12 pay periods per year)
.500 month	80 to 96 hours**	10 to 12 days**	SEMI-MONTHLY (24 pay periods per year)
.462 month	80 hours	10 days	BI-WEEKLY (26 pay periods per year)
.923	160 hours	20 days	QUADRI-WEEKLY (13 pay periods per year)

- \* Pay rate should not fluctuate, unless the member receives a pay raise or is demoted.
- \*\* Since monthly and semi-monthly service periods vary, the maximum hours and days will fluctuate. The hours and days shown here represent the highest amounts which could ever be reported for that frequency.

**FULL TIME SERVICE CREDIT  
 EXAMPLES/PER PAY PERIOD**

Monthly Service Credit (Earnings ÷ Payrate = Service Credit)

Pay rate*	Maximum Creditable Service
Monthly	= 1.000 month
Hourly	= 184 hours
Daily	= 23 days

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME			COVERAGE GROUP (4)	SERVICE PERIOD			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTION (10)		SCHEDULE (11)	SCHEDULE CODE (12)	UNIT CODE (13)	TAX DEFERRED MEMBER CONTRIBUTION (14)		
		LAST (3)	F	M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (10)				CODE (14)	AMOUNT (14)	
	000-00-0000	ADAMS	B	C	70001	05	91	0	01	1950.000	1950.00	0700	01	136.50				173		
	000-00-0000	BAKER	C	D	70002	05	91	0	04	11 250	2070.00	0700						400	11	135.57
	000-00-0000	CARTER	D	E	70002	05	91	0	08	90.000	2070.00	0700	01	135.57				050		

= 1.000 Month  
 = 184 Hours  
 = 23 Days

If a pay increase occurs in the same pay period, use separate payroll entries to reflect earnings based upon each payrate.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME			COVERAGE GROUP (4)	SERVICE PERIOD			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTION (10)		SCHEDULE (11)	SCHEDULE CODE (12)	UNIT CODE (13)	TAX DEFERRED MEMBER CONTRIBUTION (14)		
		LAST (3)	F	M		MONTH (5)	YEAR (5)	TYPE (5)					CODE (10)	AMOUNT (10)				CODE (14)	AMOUNT (14)	
	000-00-0000	BAKER	C	D	70002	05	91	0	04	11 250	990.00	0700						400	11	59.97
	000-00-0000	BAKER	C	D	70002	05	91	0	04	12.000	1152.00	0700						400	11	80.64

= 88 Hours  
 = 96 Hours  
 = 184 Hours

\*ALWAYS USE THE FULL-TIME PAYRATE. THE PAYRATE SHOULD NOT CHANGE EXCEPT WHEN A PAY RAISE OR DEMOTION OCCURS.

### FULL TIME SERVICE CREDIT EXAMPLES/PER PAY PERIOD

**Semi-Monthly Service Credit (Earnings ÷ Payrate = Service Credit)**

Pay rate*	Maximum Creditable Service
Monthly	= .500 month
Hourly	= 96 hours
Daily	= 12 days

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	SERVICE PERIOD YEAR (6)	PAY CODE (8)	PAY RATE (7)	MEMBER EARNINGS (9)	CONTRIBUTION RATE (10)	ADDITIONAL MEMBER CONTRIBUTIONS (11)	EMPLOYEE CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS (15)
	000-00-0000	ADAMS B C	70001	05	91	2 01	1950.000	975.00	0700	01	68.25			173
	000-00-0000	BAKER C D	70002	05	91	2 04	11,250	1080.00	0700				11	70.93
	000-00-0000	CARTER D E	70002	05	91	2 08	90.000	1080.00	0700	01	70.93			050

= .500 Month  
= 96 Hours  
= 12 Days

If a pay increase occurs in the same pay period, use separate payroll entries to reflect earnings based upon each payrate.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	SERVICE PERIOD YEAR (6)	PAY CODE (8)	PAY RATE (7)	MEMBER EARNINGS (9)	CONTRIBUTION RATE (10)	ADDITIONAL MEMBER CONTRIBUTIONS (11)	EMPLOYEE CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS (15)
	000-00-0000	BAKER C D	70002	05	91	2 04	11,250	630.00	0700				11	39.43
	000-00-0000	BAKER C D	70002	05	91	2 04	12,000	480.00	0700				11	33.60

= 56 Hours  
= 40 Hours  
= 96 Hours

Note: These examples are based upon a 40-hour work week.

A separate unit code and work schedule code should be used to report earnings for employees whose duties are based upon less than 40 hours per week. (Refer to pages 2-13 and 2-14.)

Separate unit codes and work schedule codes should also be used to report employee earnings whose normal duties are in excess of 40 hours per week. (Refer to FLSA "overtime" earnings on page 2-39.)

**\*ALWAYS USE THE FULL-TIME PAYRATE. THE PAYRATE SHOULD NOT CHANGE EXCEPT WHEN A PAY RAISE OR DEMOTION OCCURS.**

Payroll Reporting  
 Pay Rate/Earnings

### FULL TIME SERVICE CREDIT EXAMPLES/PER PAY PERIOD

Bi-Weekly Service Credit (Earnings ÷ Pay rate = Service Credit)

Pay rate\*      Maximum Creditable Service  
 Monthly      =      .462 month  
 Hourly      =      80 hours  
 Daily      =      10 days

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (LAST, F, M)	COVERAGE GROUP (4)	SERVICE PERIOD (MONTH, YEAR, TYPE)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTION (10)	SUBSIDY CONTRIBUTION (11)	OTHER CREDITABLE (12)	UNIT CODE (14)	MEMBER MONTHLY AMOUNT (15)	PAY PERIOD MEMBER CONTRIBUTIONS (16)	
	000-00-0000	ADAMS D.C.	70001	05 91 3	01	1950.000	900.00	0700	01	63.00			173		= .462 Month
	000-00-0000	BAKER C.D.	70002	05 91 3	04	11 250	900.00	0700					400	11	58.73 = 80 Hours
	000-00-0000	CARTER D.E.	70002	05 91 3	08	45.000	900.00	0700	01	58.73			050		= 10 Days

If a pay increase occurs in the same pay period, use separate payroll entries to reflect earnings based upon each pay rate.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (LAST, F, M)	COVERAGE GROUP (4)	SERVICE PERIOD (MONTH, YEAR, TYPE)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTION (10)	SUBSIDY CONTRIBUTION (11)	OTHER CREDITABLE (12)	UNIT CODE (14)	MEMBER MONTHLY AMOUNT (15)	PAY PERIOD MEMBER CONTRIBUTIONS (16)	
	000-00-0000	BAKER C.D.	70002	05 91 4	04	11 250	540.00	0700					400	11	33.53 = 48 Hours
	000-00-0000	BAKER C.D.	70002	05 91 4	04	12 000	384.00	0700					400	11	26.88 = 32 Hours
															80 Hours

Quadri-Weekly Service Credit (Earnings ÷ Pay rate = Service Credit)

Pay rate\*      Maximum Creditable Service  
 Monthly      =      .923 month  
 Hourly      =      160 hours  
 Daily      =      20 days

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (LAST, F, M)	COVERAGE GROUP (4)	SERVICE PERIOD (MONTH, YEAR, TYPE)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTION (10)	SUBSIDY CONTRIBUTION (11)	OTHER CREDITABLE (12)	UNIT CODE (14)	MEMBER MONTHLY AMOUNT (15)	PAY PERIOD MEMBER CONTRIBUTIONS (16)	
	000-00-0000	ADAMS D.C.	70001	05 91 6	01	1950.000	1800.00	0700	01	126.00			173		= .923 Hours
	000-00-0000	BAKER C.D.	70002	05 91 6	04	11 250	1800.00	0700					400	11	117.39 = 160 Hours
	000-00-0000	CARTER D.E.	70002	05 91 6	08	90.000	1800.00	0700	01	117.39			050		= 20 Days

If a pay increase occurs in the same pay period, use separate payroll entries to reflect earnings based upon each pay rate.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (LAST, F, M)	COVERAGE GROUP (4)	SERVICE PERIOD (MONTH, YEAR, TYPE)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTION (10)	SUBSIDY CONTRIBUTION (11)	OTHER CREDITABLE (12)	UNIT CODE (14)	MEMBER MONTHLY AMOUNT (15)	PAY PERIOD MEMBER CONTRIBUTIONS (16)	
	000-00-0000	BAKER C.D.	70002	05 91 7	04	11 250	1350.00	0700					400	11	85.89 = 120 Hours
	000-00-0000	BAKER C.D.	70002	05 91 7	04	12 000	480.00	0700					400	11	33.60 = 40 Hours
															160 Hours

**\*ALWAYS USE THE FULL-TIME PAYRATE. THE PAYRATE SHOULD NOT CHANGE EXCEPT WHEN A PAY RAISE OR DEMOTION OCCURS.**

Note: These examples are based upon a 40 hour work week.

A separate unit code and work schedule code should be used to report earnings for employees whose duties are based upon less than 40 hours per week. (Refer to pages 2-13 and 2-14.)

Separate unit codes and work schedule codes should also be used to report employee earnings whose normal duties are in excess of 40 hours per week. (Refer to FLSA "overtime" earnings on page 2-39.)

**ALWAYS USE THE FULL TIME PAYRATE. THE PAYRATE SHOULD NOT CHANGE EXCEPT WHEN A PAY RAISE OR DEMOTION OCCURS.**

### FULL TIME SERVICE CREDIT—ELECTED OFFICIALS

Elected/appointed officials who elect to be covered by PERS must receive full time service credit during their term of office, as provided by Government Code Section 20814. Compensation must be reported on a monthly basis in all cases. If the official receives a monthly amount of compensation but the reporting frequency is other than monthly, use the following guidelines to report the individual on your payroll:

- 1) list the person on only one report each month;
  - 2) use contribution code 03 or 13; and
  - 3) use service period type "0" for that entry.
  - 4) Report in a separate unit code from regular employees.
- OR:** Submit a separate monthly payroll report for elected officials.

### FULL TIME SERVICE CREDIT—ELECTED OFFICIAL (MONTHLY REPORTING)

STATE OF CALIFORNIA

EMPLOYER	SERVICE PERIOD
0000	15 91 0
CODE	MONTH YEAR TYPE

OFFICE	BATCH
CODE	NUMBER

**PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

SERVICE PERIOD TYPE CODES		PAY CODES		CONTRIBUTION CODES	
ITEM	CODE	ITEM	CODE	ITEM	NORMAL COL. 128
MONTHLY	1	MONTHLY PAY RATE	01	NORMAL CURRENT CONTR	01 11
SEMI-MONTHLY - 1ST HALF	2	HOURLY PAY RATE	04	PRIOR PERIOD CONTR ADJUST	02 12
SEMI-MONTHLY - 2ND HALF	3	DAILY PAY RATE	08	PRIOR PERIOD EARNINGS ADJ	03 13
BI-WEEKLY - 1ST PAYROLL	4	BASE PAY RATE	09	CONTRIBUTION RECEIVABLE	04 14
BI-WEEKLY - 2ND PAYROLL	5	FOR SPECIAL COMPENSATION	09	RETROACTIVE SALARY ADJ	05 15
BI-WEEKLY - 3RD PAYROLL	6	REPRESENTING NO ADDITIONAL SERVICES	09	SPECIAL COMPENSATION	06 16
BI-WEEKLY - 4TH PAYROLL	7			SURVIVOR CONTRIBUTION	07 17
QUARTERLY - 1ST PAYROLL	8			ADDITIONAL CONTRIBUTIONS	08 18
QUARTERLY - 2ND PAYROLL	9			EMPLOYEE PAID	09 19
				EMPLOYER PAID	10 20

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE PAYROLL LISTING FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-HOH-00-430).

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	SERVICE PERIOD YEAR (6)	SERVICE PERIOD TYPE (7)	PAY CODE (8)	PAY RATE (9)	MEMBER EARNINGS (10)	CONTRIBUTION RATE (11)	NORMAL MEMBER CONTRIBUTIONS CODE (12)	AMOUNT (13)	SURVIVOR CONTRIBUTION (14)	WORK SCHEDULE (15)	UNIT CODE (16)	MEMBER CONTRIBUTIONS CODE (17)	AMOUNT (18)	TAX DEFERRED MEMBER CONTRIBUTIONS (19)
	000-00-0000	EVANS	FG			70002			01	01	250.000	250.00	0700	03	173	001	11	11	67		

### FULL TIME SERVICE CREDIT—ELECTED OFFICIAL (OTHER THAN MONTHLY REPORTING)

STATE OF CALIFORNIA

EMPLOYER	SERVICE PERIOD
0000	05 91 4
CODE	MONTH YEAR TYPE

OFFICE	BATCH
CODE	NUMBER

**PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

SERVICE PERIOD TYPE CODES		PAY CODES		CONTRIBUTION CODES	
ITEM	CODE	ITEM	CODE	ITEM	NORMAL COL. 128
MONTHLY	1	MONTHLY PAY RATE	01	NORMAL CURRENT CONTR	01 11
SEMI-MONTHLY - 1ST HALF	2	HOURLY PAY RATE	04	PRIOR PERIOD CONTR ADJUST	02 12
SEMI-MONTHLY - 2ND HALF	3	DAILY PAY RATE	08	PRIOR PERIOD EARNINGS ADJ	03 13
BI-WEEKLY - 1ST PAYROLL	4	BASE PAY RATE	09	CONTRIBUTION RECEIVABLE	04 14
BI-WEEKLY - 2ND PAYROLL	5	FOR SPECIAL COMPENSATION	09	RETROACTIVE SALARY ADJ	05 15
BI-WEEKLY - 3RD PAYROLL	6	REPRESENTING NO ADDITIONAL SERVICES	09	SPECIAL COMPENSATION	06 16
BI-WEEKLY - 4TH PAYROLL	7			SURVIVOR CONTRIBUTION	07 17
QUARTERLY - 1ST PAYROLL	8			ADDITIONAL CONTRIBUTIONS	08 18
QUARTERLY - 2ND PAYROLL	9			EMPLOYEE PAID	09 19
				EMPLOYER PAID	10 20

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE PAYROLL LISTING FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-HOH-00-430).

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	SERVICE PERIOD YEAR (6)	SERVICE PERIOD TYPE (7)	PAY CODE (8)	PAY RATE (9)	MEMBER EARNINGS (10)	CONTRIBUTION RATE (11)	NORMAL MEMBER CONTRIBUTIONS CODE (12)	AMOUNT (13)	SURVIVOR CONTRIBUTION (14)	WORK SCHEDULE (15)	UNIT CODE (16)	MEMBER CONTRIBUTIONS CODE (17)	AMOUNT (18)	TAX DEFERRED MEMBER CONTRIBUTIONS (19)
	000-00-0000	DAVIS	EF			70001	05	91	0	01	250.000	250.00	0700	03	17	50	2	001	173	001	

**\*12 ENTRIES PER YEAR ARE REPORTED EVEN THOUGH YOUR PAY PERIODS MAY BE BI-WEEKLY OR SEMI-MONTHLY.**

Payroll Reporting  
Pay Rate/Earnings

## **SCHOOL MEMBER PAY RATES**

Report school members to PERS using the actual rate of pay at which they are hired, i.e., hourly, daily, monthly. *Do not* convert an hourly or daily pay rate to a monthly equivalent, as this could result in incorrect final benefits for the member.

## **SCHOOL MEMBERS—REPORTING EQUAL PAYMENTS**

Some districts make equal salary payments to their employees throughout the school year. The district may report member earnings as equal payments to PERS *providing the member actually works during the month being reported*. Salary withheld during the school year to pay members during the time they are off should be reported when earned. Do not report the reduced earnings during the school year and the payments made when the members are off.

The following method is suggested for reporting equal payments for hourly paid employees to PERS:

1. Determine the total hours the employee will work during the school year.
2. Add vacation and holiday hours.
3. Multiply the total of No. 1 and No. 2 above by the hourly pay rate found in the employment agreement between the employee and the district. This determines annual salary.
4. Divide the annual salary by the number of months the member will actually render service during the school year. Count a whole month even if the member only works a partial month.
5. Report the amount calculated in No. 4 in the "Member Earnings" column of the payroll listing. Docks, terminations prior to the end of the school year, etc., would alter earnings accordingly.

## **REDUCED WORKTIME PROGRAM FOR CLASSIFIED SCHOOL MEMBERS**

Certain classified school district members may enter a reduced worktime program without loss of retirement credit, if the governing board of a school district or community college district elects to establish regulations to implement such a program (Sections 45139 and 88038 of the Education Code and Section 20819 of the Government Code).

The minimum requirements for such a program are:

1. Eligible employees must be at least 55 years old;
2. The employee must have 10 years full-time classified service and the immediately preceding five years must be without a break;
3. Transfer to reduced worktime is optional to the employee and termination requires employee and employer consent;
4. Salary shall be a pro-rata share of the active salary and no benefit entitlements shall be lost, including health, survivor and disability benefits, and retirement;

5. The minimum part-time employment level must be 50% of the employee's previous full-time employment;
6. The part-time program shall not exceed five years nor extend beyond the end of the school year during which the employee reaches age 70.

The employer, not PERS, is required to verify the eligibility of the employee and to maintain the necessary records to identify the employees involved in the program.

*No notice is required to be sent to PERS.* The employer should report employees under the reduced worktime program as if they had worked full time; i.e., report the pay rate and earnings the employee would receive if she/he works full-time. The employee will also pay member contributions based on the full-time earnings reported. This will result in full service credit and benefits based on full salary levels. The employer contributions on the full-time pay will automatically pay for the cost of the program.

### REPORTING "PREMIUM PAY" UNDER THE FAIR LABOR STANDARDS ACT (FLSA)

The FLSA determines at what point premium pay must be paid to employees. However, "premium pay" time under the FLSA is not the same as overtime as defined by the Retirement Law. California Government Code Section 20025.2 defines overtime for retirement purposes as "... the aggregate service performed by an employee ... in excess of the hours of work considered normal for employees on a full-time basis ...".

For reporting to PERS, keep in mind you need to report all compensation that is paid for normal full-time service. When reporting "premium pay" (as defined by FLSA) care must be taken not to disturb the pay rate/earnings relationship so the member will receive the correct service credit.

If the member is being reported with a monthly pay rate, the member should continue to be reported with the regular monthly pay rate and earnings. The additional earnings the member receives (the "premium pay") should be reported as special compensation.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD MONTHS-YEAR-TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION			SUPERVISOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS	
		F	M						RATE (9)	CODE (10)	AMOUNT (11)				COLLECTIBLE (15)	AMOUNT (16)
	000-00-0000	GOLDEN	A B	74001	05 86 0	01	2650.000	2650.00	0900	01	238.50		243			
	000-00-0000	GOLDEN	A B	74001	05 86 0	04	98.100	98.10	0900	06	8.82					

If the member is being reported with an hourly pay rate, the member can be reported in one of two ways:

Report the regular hourly pay rate for all hours worked and the corresponding earnings in one entry and the additional earnings (the "premium pay") in another entry as special compensation.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD MONTHS-YEAR-TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION			SUPERVISOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS	
		F	M						RATE (9)	CODE (10)	AMOUNT (11)				COLLECTIBLE (15)	AMOUNT (16)
	000-00-0000	COOK	B C	74001	05 86 4	04	9.140	1025.68	0900	01	92.13		560			
	000-00-0000	COOK	B C	74001	05 86 4	09	27.420	27.42	0900	06	2.47					

Report the regular hourly pay rate and the corresponding earnings in one entry. Report the "premium pay" hourly pay rate and the corresponding earnings in another entry.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)		COVERAGE GROUP (4)	SERVICE PERIOD MONTHS-YEAR-TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION			SUPERVISOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS	
		F	M						RATE (9)	CODE (10)	AMOUNT (11)				COLLECTIBLE (15)	AMOUNT (16)
	000-00-0000	COOK	B C	74001	05 86 4	04	9.140	968.84	0900	01	87.20		560			
	000-00-0000	COOK	B C	74001	05 86 4	04	13.710	82.26	0900	01	7.40		560			





## **PAYROLL REPORTING METHODS AND FORMS**

This part describes the four basic methods of reporting payroll to PERS—*pre-list, Payroll Reporting System (Personal Computer), diskette (format 1 only), and magnetic tape*—and explains how to complete the various forms involved in the reporting process.

### **CHANGING REPORTING METHOD**

Should you wish to change your reporting method, provide written notice for approval to the Information Processing Unit (863) at least 30 days prior to the change. Study the method and specifications carefully to be sure that your employer can comply with the standards.

When your agency converts to the IBM Diskette or magnetic tape reporting method, parallel reports are required until you are notified that the computer generated reports are correct and compatible with PERS equipment. The first report using the new method should have a note enclosed indicating "first run".

***AGENCIES REPORTING VIA COMPUTER METHODS MUST HAVE THE CAPACITY TO RETAIN A BACK-UP FILE OF EACH PAYROLL FOR AT LEAST 3 MONTHS AFTER THE PAYROLL IS SUBMITTED TO PERS.***

Frequency of reporting to PERS should always coincide with your payroll periods. If you wish to change your frequency, please provide written notice to the Information Processing Unit (863) at least 30 days prior to the change.

### **SUBMITTING MULTIPLE REPORTS**

Should you wish to begin submitting multiple payrolls for the same service period (same employer code and service period type code), or if you wish to increase the number of multiple payrolls to be submitted each period, contact the Information Processing Unit (863) *prior to* sending the first reports. PERS will assign a 3-digit office code to *each report*. Office codes must be used on all subsequent payrolls so that PERS may separately identify them each service period.

### **CHANGING REPORTS TO INCLUDE EMPLOYER PAID MEMBER CONTRIBUTIONS OR TAX DEFERRED MEMBER CONTRIBUTIONS**

Effective July 1983 it became mandatory for agencies who pay any portion of member contributions under Government Code Section 20615 to designate those contributions separately on PERS reports. This way of reporting is also to be used by those employers who implement a program of deferring taxes on employee contributions to PERS.

Agencies who report via pre-list method will see two columns on the Payroll Listing (MEM-625A) to be used for this purpose. Agencies who report via computerized methods will see the fields in the record formats, page 2-77, and columns on the hardcopy payroll listing, page 2-81, to be used for this purpose.

Payroll Reporting  
Pre-List Method

## PRE-LIST METHOD

The pre-list method is a manual method of reporting payroll to PERS for employers who do not have access to data processing equipment. With this method, PERS stores the latest payroll transactions received from an employer and prepares a detailed list of the information on a Payroll Listing, form PERS-MEM-625A. This pre-list is mailed to the employer for use in preparing the payroll for the next service period.

The updated pre-list is combined with a completed Summary Report, Member and Employer Contributions (ACC-626), the remittance, and mailed to PERS (P.O. BOX 1982).

The components of the pre-list method are:

1. Payroll Listing—PERS-MEM-625A (pre-list).
2. Summary Report, Member and Employer Contributions—PERS-ACC-626.
3. Remittance payable to PERS.

## REPORTING DEADLINES, ADMINISTRATIVE AND DELINQUENCY CHARGES

Pre-list payroll reports must be *received* in the PERS Sacramento office within 30 calendar days after the close of a service period, or 20 calendar days after PERS mails the pre-list for that service period, whichever is later. If an employer fails to file a payroll report on time, PERS will assess a minimum "administrative" charge of \$200 for every report that is late. This charge will cover the added costs of follow-up and special handling.

PERS will only consider a payroll report "received" if the report is *complete* and *correct* according to the requirements set forth in this manual. Payroll reports that cannot be processed routinely will be returned to the employer for correction. These payrolls shall be resubmitted within 20 calendar days or a minimum administrative charge will be levied.

Member and employer contributions must be *received* in the PERS Sacramento office within 15 calendar days after the close of a service period, regardless of when PERS mails the pre-list to the agency. If an employer fails to pay at least 90% of the contributions on time, PERS will assess a "delinquency" charge (interest on late monies) on the amount outstanding from the date the contributions were due to the date they were actually received. The interest rate used will be the rate PERS earns on short term investments.

To avoid being delinquent, an employer may need to submit the contributions in advance of the pre-list. This "advance payment" is explained on page 2-110 and illustrated on page 2-114. The amount of the advance payment may be based on either the current payroll due or the last payroll submitted to PERS. Making an advance payment will enable the agency to avoid delinquency (interest) charges, but administrative charges may still be levied.

IF THE LAST PAYROLL WAS SUBMITTED LATE AND THE AGENCY DOES NOT HAVE A PRE-LIST TO SEND, IT IS THE AGENCY'S RESPONSIBILITY TO REQUEST A PRE-LIST SO THAT THE CURRENT PAYROLL MAY BE FILED.

NOTE: PERS may grant time extensions and/or waive delinquency or administrative charges under certain conditions. See page 2-99 for information.

## **PAYROLL LISTING—PRE-LIST (PERS-MEM-625A)**

### **PURPOSE:**

The Payroll Listing (PERS-MEM-625A) provides employers who report by the pre-list method with the latest payroll information in PERS files. The employer manually updates the data on the listing and returns it to PERS as the payroll report for the current service period.

### **WHEN TO COMPLETE:**

Update and return the pre-list Payroll Listing to PERS each service period. Failure to comply within the specified time period will result in administrative and/or delinquency charges.

### **SPECIAL INSTRUCTIONS:**

1. Return the original MEM-625A, including the Summary Worksheet page, and keep the yellow copy for your records.
2. The office code and batch number in the upper left hand corner of the Payroll Listing are assigned by PERS for identification purposes. Please do not change either of these items or combine pages of listings with different batch numbers or office codes in a single report.
3. The reference number which appears in the first column of the Payroll Listing is assigned by PERS as an aid in referencing the record. *Do not* change or add a reference number for any transaction.
4. Use the Summary Worksheet page of the Payroll Listing as a tool for completing the Summary Report (ACC-626) by transferring Summary Worksheet totals directly onto the Summary Report.
5. If payroll reporting is not current, request one or more duplicate copies of the Payroll Listing so that your payroll reporting will once again be current. Since the duplicate Payroll Listings were developed from the same service period, any additions, deletions or changes must be carried forward to each report until the data is submitted and PERS updates the files. *Request duplicate copies by phoning or writing to our Delinquency Control Unit, Section 863. Photocopies of previous listings will be accepted only under unusual circumstances with prior approval.*
6. PERS prints the Payroll Listing for each employer in sequence by unit code (if applicable) and surname (alphabetically).
7. For basic information on each item used in a payroll entry, see pages 2-9 through 2-14, "Payroll Reporting Elements".
8. BURST THE PAYROLL REPORT, AND SUBMIT THE PAGES IN NUMERICAL ORDER WITH THE SUMMARY WORKSHEET PAGE LAST. The Summary Report (ACC-626) is attached to the front of the entire payroll.

Payroll Reporting  
 Pre-List Method

# PRE-LIST

STATE OF CALIFORNIA

## PAYROLL LISTING FOR PUBLIC EMPLOYEES RETIREMENT SYSTEM

EMPLOYER	SERVICE PERIOD
0000	01 88 0
CODE	YEAR MONTH DAY

OFFICE	BATCH
000	14939
CODE	NUMBER

SERVICE PERIOD TYPE CODES
TEMP
MONTHLY
SEMI-MONTHLY
QUARTERLY
ANNUAL
BI-MONTHLY
BI-QUARTERLY
BI-ANNUAL
THREE-MONTHLY
FOUR-MONTHLY
SIX-MONTHLY

PAY CODES
MONTHLY PAY RATE
QUARTERLY PAY RATE
SEMI-MONTHLY PAY RATE
ANNUAL PAY RATE
BI-MONTHLY PAY RATE
BI-QUARTERLY PAY RATE
BI-ANNUAL PAY RATE
THREE-MONTHLY PAY RATE
FOUR-MONTHLY PAY RATE
SIX-MONTHLY PAY RATE

CONTRIBUTION CODES
NORMAL
ADDITIONAL
SURVIVOR
TAX DEE MEM

EMPLOYEE NUMBER	EMPLOYER NUMBER	MEMBER NAME	LAST NAME	FIRST NAME	MIDDLE NAME	INITIALS	DATE OF BIRTH	SEX	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION	ADDITIONAL CONTRIBUTION	SURVIVOR CONTRIBUTION	TAX DEE MEM CONTRIBUTION
0001	000-00-0000	ANDERSON	V	A			01	M	1250.000	1250.00	0700.01	43.75	2.00	173.100
0002	000-00-0000	BATLEY	C	B			04	M	6.500	1144.00	0700.01	40.04	2.00	400.100
0003	000-00-0000	BATLEY	C	B							04	40.00		100.000
0004	000-00-0000	MC CULLEY	M	M			01	M	1482.000	1482.00	0700.01	51.87	2.00	173.100
0005	000-00-0000	OCONNOR	P	A			01	M	2100.000	2100.00	0700.01	73.50	2.00	173.100
0006	000-00-0000	OWEN	T				01	M	1950.000	1950.00	0700.01	68.25	2.00	173.100
0007	000-00-0000	RICHARDSON	D				01	M	875.000	875.00	0700.01	30.62	2.00	173.100
0008	000-00-0000	RICHARDSON	D				09	M	25.000	25.00	0700.06			100.000
0009	000-00-0000	RICHARDSON	D								08	20.00		100.000
						EARNINGS			MEMBER NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS		SURVIVOR CONTRIBUTIONS		TAX DEE MEM CONTRIBUTIONS
UNIT 100 TOTAL						8826.00			348.90	20.00		12.00		308.92
0010	000-00-0000	ACKERMAN	T	C			01	M	1380.000	1380.00	0900.01	62.10	2.00	173.200
0011	000-00-0000	ESTES	R	P			01	M	1310.000	1310.00	0900.01	58.95	2.00	173.200
0012	000-00-0000	SETZER	A	T			01	M	1380.000	1380.00	0900.01	62.10	2.00	173.200
						EARNINGS			MEMBER NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS		SURVIVOR CONTRIBUTIONS		TAX DEE MEM CONTRIBUTIONS
UNIT 200 TOTAL						4070.00			183.15			6.00		183.15

PAGE	EMPLOYER	EMPLOYER
001	0000	CITY OF SAN RAUL
NUMBER	CODE	NAME

PAGE TOTALS				
12896.00	532.05	20.00	18.00	492.07
MEMBER EARNINGS	MEMBER NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	TAX DEE MEM CONTRIBUTIONS

## PRE-LIST—SUMMARY WORKSHEET

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

THIS SUMMARY WORKSHEET IS FOR INFORMATIONAL PURPOSES ONLY. IT DOES NOT REPLACE THE ORIGINAL PAYROLL LISTING. THE ORIGINAL PAYROLL LISTING IS THE ONLY COPY OF RECORD TO BE USED FOR ALL PURPOSES.

EMPLOYER		SERVICE PERIOD	
0000 CODE		MM/YY	MM/YY
OFFICE		BATCH	
000 CODE		NUMBER	

SERVICE PERIOD TYPE CODES	
ITEM	DESCRIPTION
1	MONTHLY
2	SEMI-MONTHLY
3	QUARTERLY
4	ANNUAL
5	NON-REGULAR
6	SEASONAL
7	TEMPORARY
8	OTHER

PAY CODES	
ITEM	DESCRIPTION
1	REGULAR PAY
2	REGULAR PAY ADJUSTMENT
3	REGULAR PAY RATE
4	REGULAR PAY RATE ADJUSTMENT
5	REGULAR PAY RATE ADJUSTMENT (ADDITIONAL)
6	REGULAR PAY RATE ADJUSTMENT (REDUCTION)
7	REGULAR PAY RATE ADJUSTMENT (OTHER)
8	REGULAR PAY RATE ADJUSTMENT (OTHER)
9	REGULAR PAY RATE ADJUSTMENT (OTHER)
10	REGULAR PAY RATE ADJUSTMENT (OTHER)

CONTRIBUTION CODES	
ITEM	DESCRIPTION
1	REGULAR CONTRIBUTION
2	REGULAR CONTRIBUTION ADJUSTMENT
3	REGULAR CONTRIBUTION ADJUSTMENT (ADDITIONAL)
4	REGULAR CONTRIBUTION ADJUSTMENT (REDUCTION)
5	REGULAR CONTRIBUTION ADJUSTMENT (OTHER)
6	REGULAR CONTRIBUTION ADJUSTMENT (OTHER)
7	REGULAR CONTRIBUTION ADJUSTMENT (OTHER)
8	REGULAR CONTRIBUTION ADJUSTMENT (OTHER)
9	REGULAR CONTRIBUTION ADJUSTMENT (OTHER)
10	REGULAR CONTRIBUTION ADJUSTMENT (OTHER)

EMPLOYEE NUMBER	SOCIAL SECURITY NUMBER	MEMBER NAME	EMPLOYER GROUP	MEMBER SERVICE MONTHS	EMP. USE	RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION	ADDITIONAL CONTRIBUTION	TOTAL CONTRIBUTION	REGISTRY MEMBER CONTRIBUTION
SUMMARY WORKSHEET											
COV GROUP	EMPLOYER RATE	MEMBER EARNINGS	EMPLOYER CONTRIBUTIONS					MEMBER CONTRIBUTIONS			
70001	13.583	8826.00	1198.84				NORMAL	532.05			
75001	26.826	4070.00	1091.82				TIME	492.07			
							ADDITIONAL	20.00			
							SUB-TOTAL	1044.12			
							SURVIVOR	18.00			
	TOTALS	12896.00	2290.66					1062.12			
TOTAL EMPLOYER AND MEMBER CONTRIBUTIONS: 3,352.78											
RETURN PAYROLL LISTING, REMITTANCE FORM ACC-626 SUMMARY AND ANY ATTACHMENTS TO:											
PUBLIC EMPLOYEES' RETIREMENT SYSTEM P. O. Box 1982 SACRAMENTO, CA 95809-1982											

PAGE NUMBER	EMPLOYER CODE	EMPLOYER NAME
002	0000	CITY OF SAN RAFAEL

PAGE TOTALS					
MEMBER EARNINGS	MEMBER REGULAR CONTRIBUTIONS	MEMBER TIME CONTRIBUTIONS	MEMBER ADDITIONAL CONTRIBUTIONS	MEMBER SURVIVOR CONTRIBUTIONS	MEMBER TOTAL CONTRIBUTIONS

Payroll Reporting  
 Pre-List—MEM-625A

## PAYROLL LISTING—PRE-LIST

### Instructions for Completion

1. Enter the current service period on every page in the "Service Period" block, upper left-hand corner.

EMPLOYER		SERVICE PERIOD		
0000		08	86	0
CODE		MONTH	YEAR	TYPE

SERVICE PERIOD TYPE CODES	
ITEM	CODE
MONTHLY	0
SEMI-MONTHLY - 1ST HALF	1
SEMI-MONTHLY - 2ND HALF	2
BI-WEEKLY - 1ST PAYROLL	3
BI-WEEKLY - 2ND PAYROLL	4
BI-WEEKLY - 3RD PAYROLL	5
QUADRIMONTHLY - 1ST PAYROLL	6
QUADRIMONTHLY - 2ND PAYROLL	7

2. Add those payroll entries which apply to the current service period being reported and are not included on the Payroll Listing supplied by PERS. Make an addition by entering all the necessary data on the line following the last payroll entry on the Payroll Listing, or on a blank MEM-625A. DO NOT enter additions BETWEEN lines of the pre-printed data (see page 2-46 for item-by-item instructions). Do not make additions on the Summary Worksheet (final page) of the Payroll Listing. Arrange the additions in member surname alphabetical sequence, or, if unit codes are used, arrange the additions alphabetically within unit groupings.

Do not assign a reference number.

### EXAMPLE ADDITION:

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME			COVERAGE GROUP (4)	SERVICE PERIOD			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION			SUPERVISOR CONTRIBUTION (10)	WORK SCHEDULE CODE (11)	UNIT CODE (14)	PAY DIVERSED MEMBER CONTRIBUTIONS	
		LAST (3)	F (5)	M (5)		MONTH (9)	YEAR (9)	TYPE (9)				RATE (12)	CODE (13)	AMOUNT (13)				CODE (15)	AMOUNT (15)
	000-00-0000	Griswold	M	J	70001				01	1350.000	1350.00	0700	01	47.25	2.00	173	100	11	47.25

3. Change any information (such as earnings, contributions, Social Security number, etc.) that is shown incorrectly on the Payroll Listing. Make a change by drawing a single line through the incorrect information (the entire field, not just the incorrect digit or letter), entering the new data immediately above, and circling the reference number on the line being changed. Do not line out too heavily as the data must be visible for modification by PERS.

### EXAMPLE CHANGE:

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME			COVERAGE GROUP (4)	SERVICE PERIOD			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION			SUPERVISOR CONTRIBUTION (10)	WORK SCHEDULE CODE (11)	UNIT CODE (14)	PAY DIVERSED MEMBER CONTRIBUTIONS	
		LAST (3)	F (5)	M (5)		MONTH (9)	YEAR (9)	TYPE (9)				RATE (12)	CODE (13)	AMOUNT (13)				CODE (15)	AMOUNT (15)
0010	000-00-0000	ACKERMAN	T	C	75001				01	1380.000	1380.00	0900	01	62.10	2.00	173	200	11	62.10
0011	000-00-0000	ESTES	R	P	75001				01	<del>1310.000</del> 1500.000	<del>1310.00</del> 1500.00	0900	01	<del>58.95</del> 63.10	2.00	173	200	11	<del>58.95</del> 63.10
0012	000-00-0000	SETZER	A	T	75001				01	1380.000	1380.00	0900	01	62.10	2.00	173	200	11	62.10

4. *Delete* payroll entries which do not apply to the current service period. Make a deletion by drawing a single line through all the printed data. Do not line out too heavily as the data must be visible for deletion by PERS.

**EXAMPLE DELETION:**

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME			COVERAGE GROUP (4)	SERVICE PERIOD			PAY CODE (5)	PAY RATE (11)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION			SURVIVOR CONTRIBUTION (12)	TAX DEFERRED CONTRIBUTIONS (16)	UNIT CODE (14)		
		LAST (3)	F (7)	M (6)		MONTH (10)	YEAR (9)	TIME (13)				RATE (10)	CODE (11)	AMOUNT (15)					
0004	000-00-0000	MC	C	M	70001				01	1482.000	1482.00	0700	01	51.87	2.00	173	100	11	51.87
0005	000-00-0000	O	C	N	70001				01	2100.000	2100.00	0700	01	73.50	2.00	173	100	11	73.50
<del>0006</del>	<del>000-00-0000</del>	<del>OWEN</del>	<del>T</del>	<del></del>	<del>70001</del>				<del>01</del>	<del>1950.000</del>	<del>1950.00</del>	<del>0700</del>	<del>01</del>	<del>68.25</del>	<del>2.00</del>	<del>173</del>	<del>100</del>	<del>11</del>	<del>68.25</del>

5. If additions, changes, or deletions occur on the Payroll Listing, new totals will need to be calculated. If unit codes are used, recalculate unit totals and enter the new amounts at each unit break. Recalculate page totals and enter the new amounts at the bottom of each page.

**EXAMPLE:**

	EARNINGS	MEMBER NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	TAX DEFERRED CONTRIBUTIONS
UNIT 200 TOTAL	4160.00	187.50		6.00	187.50

NOTE: "Earnings" is the total of column 8 (by unit or page).

"Normal Member Contributions" is the total of column 11 entries that use contribution codes 01, 02, 03, 04, 05, and 06.

"Additional Contributions" is the total of column 11 entries that use contribution codes 08 and 09.

"Survivor Contributions" is the total of column 12.

"Tax Deferred Member Contributions" is the total of all column 16 entries.

6. When totals are changed on the Payroll Listing, totals on the Summary Worksheet page of the listing must also be adjusted. Using page totals, recalculate Member Normal, Additional, Survivor and Total Member Contributions. Enter the new totals. Recalculate Total Earnings by coverage group, multiply by the appropriate employer rate to arrive at employer contributions for each coverage group. Recalculate Total Earnings, Total Employer Contributions and Total Employer and Member Contributions. Enter the new amounts.

**EXAMPLE:**

SUMMARY WORKSHEET					
EMPLOYER GROUP	EMPLOYER RATE	MEMBER EARNINGS	EMPLOYER CONTRIBUTIONS	MEMBER CONTRIBUTIONS	
70001	15.55%	285.00	44.37	NORMAL 247.85	
75001	25.62%	716.00	183.36	ADDITIONAL 23.00	
				SURVIVOR 18.00	
				TOTALS	
		1001.00	630.73	288.85	
				TOTAL EMPLOYER AND MEMBER CONTRIBUTIONS	919.58

Payroll Reporting  
 Pre-List Addition

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SERVICE PERIOD TYPE CODES		PAY CODES		CONTRIBUTION CODES	
ITEM	CODE	CON	E CODE	ITEM	NUMBER
MONTHLY - 1ST HALF	0	NON-CURRENT PAYABLE	01	GENERAL EMPLOYEES' CONTRIBUTION	08
BI-MONTHLY - 1ST HALF	1	NON-CURRENT PAYABLE	02	NON-CURRENT PAYABLE	09
SEMI-MONTHLY - 1ST HALF	2	NON-CURRENT PAYABLE	03	NON-CURRENT PAYABLE	10
BI-WEEKLY - 1ST PAYROLL	3	NON-CURRENT PAYABLE	04	NON-CURRENT PAYABLE	11
BI-WEEKLY - 2ND PAYROLL	4	NON-CURRENT PAYABLE	05	NON-CURRENT PAYABLE	12
BI-WEEKLY - 3RD PAYROLL	5	NON-CURRENT PAYABLE	06	NON-CURRENT PAYABLE	13
QUADR-WEEKLY - 1ST PAYROLL	6	NON-CURRENT PAYABLE	07	NON-CURRENT PAYABLE	14
QUADR-WEEKLY - 2ND PAYROLL	7	NON-CURRENT PAYABLE	08	NON-CURRENT PAYABLE	15

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME			COVERAGE GROUP (4)	SERVICE PERIOD		PAY CODE (8)	PAY RATE (27)	MEMBER EARNINGS (18)	NORMAL MEMBER CONTRIBUTION			MEMBER CONTRIBUTION (15)	MEMBER CONTRIBUTION CODE (16)	LIMIT CODE (19)	TAX DEDUCTION	
		LAST	F	M		MONTH	YEAR				TYPE	RATE	CODE				AMOUNT	CODE

**PRE-LIST ADDITION**

See pages 2-17 through 2-27 to determine the Contribution Code (Item No. 10 or 15) before making the pre-list addition.

ITEM	BLOCK TITLE	INSTRUCTIONS
1	Reference Number	Leave this item blank. PERS will assign a reference number to this entry.
2	Social Security Number	Enter the member's 9-digit Social Security number. Verify the number with the Membership Form (MEM-1) when reporting a member for the first time.
3	Member Name	Enter the member's last name, up to 10 characters, and first initial. Enter the middle initial when applicable.
4	Coverage Group	Enter the member's 5-digit coverage group. If it is not known, see your Coverage Key, Item 3.0.  Coverage group is not used with Contribution Codes 08 and 09.
5	Service Period	Enter this item only when reporting a <i>non-current entry</i> . When applicable, enter the 5-digit service period for which the entry is being reported—2-digit month, last 2 digits of year, and 1-digit type code.



PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SERVICE PERIOD TYPE CODES		PAY CODES		CONTRIBUTION CODES		
ITEM	CODE	ITEM	CODE	ITEM	NUMBER	EXPLANATION
MEMBER		MONTHLY PAY RATE	01	ANNUAL SURVIVOR CONTRIB	01	
EMPLOYER		HOURLY PAY RATE	04	QUARTERLY SURVIVOR CONTRIB	02	
EMPLOYER		DAILY PAY RATE	06	MONTHLY SURVIVOR CONTRIB	03	
MEMBER		MISC PAY RATE	09	MEMBER CONTRIBUTION	04	
MEMBER		FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE		EMPLOYER CONTRIBUTION	05	
MEMBER				EMPLOYER SURVIVOR CONTRIB	06	
MEMBER				MEMBER SURVIVOR CONTRIB	07	
MEMBER				MEMBER SURVIVOR CONTRIB	08	
MEMBER				MEMBER SURVIVOR CONTRIB	09	
MEMBER				MEMBER SURVIVOR CONTRIB	10	
MEMBER				MEMBER SURVIVOR CONTRIB	11	
MEMBER				MEMBER SURVIVOR CONTRIB	12	

REFERENCE NUMBER	SECURE SECURITY NUMBER	MEMBER NAME	COVERAGE GROUP	SERVICE PERIOD MONTHS/YEAR/TIME	PAY CODE	PAY RATE	MEMBER EARNINGS	MEMBER SURVIVOR CONTRIB	MEMBER SURVIVOR CONTRIB	MEMBER SURVIVOR CONTRIB	MEMBER SURVIVOR CONTRIB	MEMBER SURVIVOR CONTRIB	MEMBER SURVIVOR CONTRIB	MEMBER SURVIVOR CONTRIB	MEMBER SURVIVOR CONTRIB	MEMBER SURVIVOR CONTRIB	MEMBER SURVIVOR CONTRIB

**ITEM      BLOCK TITLE      INSTRUCTIONS**

NOTE: When using Contribution Codes 02,12, 04, 08 or 09, the following items must be blank or zero:

- No. 6 Pay Code
- No. 7 Pay Rate
- No. 8 Member Earnings
- No. 9 Contribution Rate
- No. 12 Survivor Contribution

- 6      Pay Code      Enter the 2-digit pay code from the list at the top of the form.
- 7      Pay Rate      Enter the pay rate corresponding to the pay code shown in Item No. 6.  
Show the pay rate with three digits after the decimal. Examples:

Hourly pay rate = \$5.70 ½      ENTER: 

5	7	0	5
---	---	---	---

Hourly pay rate = \$6.50      ENTER: 

6	5	0	0
---	---	---	---

Monthly pay rate = \$600.00      ENTER: 

6	0	0	0	0	0
---	---	---	---	---	---

Daily pay rate = \$45.00      ENTER: 

4	5	0	0	0
---	---	---	---	---

Misc. pay rate = \$79.27      ENTER: 

7	9	2	7	0
---	---	---	---	---

Payroll Reporting  
 Pre-List Addition

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SERVICE PERIOD TYPE CODES		PAY CODES		CONTRIBUTION CODES	
ITEM	CODE	ITEM	CODE	ITEM	MEMBER PAID (EMPLOYEE COL. 11)
CONTINGENT	1	MONTHLY PAY RATE	01	NORMAL CURRENT CONTR	01
NON-EMPLOYED	2	NON-EMPLOYED	02	PROG. RETIRED CONTRACT	02
EMPLOYED	3	EMPLOYED	03	PROG. RETIRED EARNINGS ADJ	03
RETIRED	4	RETIRED	04	CONTRIBUTION DEFERRED	04
RETIRED	5	RETIRED	05	RE PRODUCE SALARY ADJ	05
RETIRED	6	RETIRED	06	SPECIAL CONTRIBUTION	06
RETIRED	7	RETIRED	07	ADDITIONAL CONTRIBUTION	07
RETIRED	8	RETIRED	08	EMPLOYEE PAID	08
RETIRED	9	RETIRED	09	EMPLOYEE PAID	09

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME (3)	COVERAGE GROUP (4)	SERVICE PERIOD (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION (9)			SURVIVOR CONTRIBUTION (10)	WORK SCHEDULE (11)	UNIT CODE (14)	TAX DEFERRED (12)	
								RATE (9)	CODE (10)	AMOUNT (11)				MEMBER CODE (12)	AMOUNT (13)

**ITEM      BLOCK TITLE      INSTRUCTIONS**

8      Member Earnings      Enter the member's earnings for this entry. To report a *negative* amount, enter a minus sign (-) to the left of the earnings or brackets ([]) around the earnings.

Example:

     or     

9      Contribution Rate      Enter the member's contribution rate. This is the rate found in Item 6.4 of the Coverage Key, under the member's coverage group. Enter 4 digits as shown:

ENTER:

Contribution rate = 7%

10      Normal Member Contribution Code      Enter the appropriate 2-digit code for the entry if the *employee is* paying any portion of the contributions and the contributions are not tax deferred. The contribution codes are shown on the top of the form and explained in detail beginning on page 2-17.

11      Normal Member Contribution Amount      Enter the amount of member contributions for this entry which the employee is paying and the contributions are not tax deferred. Refer to page 2-29 for instructions on how to calculate contribution amount.

To report a negative amount, enter the minus sign (-) to the left of contribution amount or brackets ([]) around contribution amount.

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SERVICE PERIOD TYPE CODES		PAY CODES		CONTRIBUTION CODES			
ITEM	CODE	ITEM	CODE	ITEM	NORMAL COL (18)	DEFERRED COL (19)	TAX DEFERRED COL (20)
MONTHLY	0	MONTHLY PAY RATE	01	NORMAL CONTRIBUTION	02	12	
SEMI-MONTHLY - 1ST HALF	1	BI-MONTHLY PAY RATE	02	DEFERRED CONTRIBUTION	03	13	
SEMI-MONTHLY - 2ND HALF	2	QUADRI-MONTHLY PAY RATE	03	EMPLOYEE CONTRIBUTION	04	14	
QUADRI-MONTHLY	3	FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE	04	EMPLOYER CONTRIBUTION	05	15	
BI-MONTHLY - 1ST PAYROLL	4						
BI-MONTHLY - 2ND PAYROLL	5						
QUADRI-MONTHLY - 1ST PAYROLL	6						
QUADRI-MONTHLY - 2ND PAYROLL	7						

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME			COVERAGE GROUP (5)	SERVICE PERIOD			PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTION			SURVIVOR CONTRIBUTION (15)	TAX DEFERRED CONTRIBUTION (16)	TAX DEFERRED CONTRIBUTION (17)
		LAST (3)	F (4)	MI (4)		MONTH (10)	YEAR (11)	TYPE (12)					CODE (18)	AMOUNT (19)	AMOUNT (20)			

ITEM	BLOCK TITLE	INSTRUCTIONS										
12	Survivor Contribution	Enter the appropriate amount, when the member is covered by the 1959 Survivor Benefit.										
		<table border="0" style="width: 100%;"> <tr> <td style="text-align: left;"><b>Reporting Frequency</b></td> <td style="text-align: right;"><b>Contribution Each Service Period</b></td> </tr> <tr> <td>Monthly .....</td> <td style="text-align: right;">\$2.00</td> </tr> <tr> <td>Semi-monthly .....</td> <td style="text-align: right;">1.00</td> </tr> <tr> <td>Bi-monthly .....</td> <td style="text-align: right;">.93</td> </tr> <tr> <td>Quadri-weekly .....</td> <td style="text-align: right;">1.86</td> </tr> </table>	<b>Reporting Frequency</b>	<b>Contribution Each Service Period</b>	Monthly .....	\$2.00	Semi-monthly .....	1.00	Bi-monthly .....	.93	Quadri-weekly .....	1.86
<b>Reporting Frequency</b>	<b>Contribution Each Service Period</b>											
Monthly .....	\$2.00											
Semi-monthly .....	1.00											
Bi-monthly .....	.93											
Quadri-weekly .....	1.86											

To report a *negative* amount, enter a minus sign (-) to the left of survivor contribution or brackets ([ ]) around survivor contribution.

NOTE: When using Contribution Codes 02,12, 04, 05,15, 06,16, 08, and 09, the survivor contribution must be blank or zero.

Payroll Reporting  
 Pre-List Addition

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SERVICE PERIOD TYPE CODES		PAY CODES		CONTRIBUTION CODES		
ITEM	CODE	ITEM	CODE	ITEM	NORMAL COL. 159	DEFERRED COL. 160
MONTHLY	0	MONTHLY PAY RATE	01	NORMAL CURRENT CONTR.	01	01
SEMI-MONTHLY - 1ST HALF	1	WEEKLY PAY RATE	04	PREV PERIOD CONTR. ADJUST	02	02
SEMI-MONTHLY - 2ND HALF	2	DAILY PAY RATE	06	PREV PERIOD EMPLOYEE ADJ	03	03
BIWEEKLY - 1ST PAYROLL	3	WAG PAY RATE	08	CONTRIBUTION REVERSIBLE	04	04
BIWEEKLY - 2ND PAYROLL	4	FOR SPECIAL COMPENSATION	08	RETROACTIVE SERVICE ADJ	05	05
TRIMESTRIAL - 1ST PAYROLL	5	REPRESENTING AN ADDITIONAL SERVICE	08	SPECIAL COMPENSATION	06	06
TRIMESTRIAL - 2ND PAYROLL	6			SURVIVAL CONTRIBUTIONS	07	07
QUARTERLY - 1ST PAYROLL	7			EMPLOYEE PERS	08	08
QUARTERLY - 2ND PAYROLL	8			EMPLOYER PERS	09	09

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME		COVERAGE GROUP (3)	SERVICE PERIOD		PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS		SURVIVAL CONTRIBUTION (13)	WORK SCHEDULE CODE (15)	UNIT CODE (14)	TAX DEFERRED CONTRIBUTIONS	
		LAST (4)	F. I. (5)		MONTHS (10)	YEAR (11)					CODE (10)	AMOUNT (11)				CODE (12)	AMOUNT (12)

**BLOCK #    BLOCK TITLE    INSTRUCTIONS**

13    Work Schedule Code

Enter the 3 digit code which identifies the work base the employer considers to be average full-time employment for employees in the same group.

When the pay code is 01, report the number of hours per month.

Example:

173 hours per month —

ENTER:

1 7 3

When the pay code is 04, report the number of hours per week.

Example:

37.5 hours per week —

ENTER:

3 7 5

When the pay code is 08, report the number of days per week.

Example:

4.5 days per week —

ENTER:

0 4 5

Work schedule code should only be present with Contribution Codes 01, 11, 03, or 13.

See page 2-13 for further information on work schedule code.

14    Unit Code

Unit codes are used by the employer to identify employees within payroll units or employee groups. This 3 digit code is optional for all employers except county schools. *County schools must use the 3 digit code found in the Coverage Key.*

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SERVICE PERIOD TYPE CODES		PAY CODES		CONTRIBUTION CODES		
ITEM	CODE	ITEM	CODE	ITEM	NORMAL COL. (15)	DEFERRED COL. (16)
MONTHLY	C	MONTHLY PAY RATE	01	NORMAL CURRENT CONTR.	01	01
SEMI-MONTHLY - 1ST HALF	1	HOURLY PAY RATE	02	PAID PERIOD CONTR ADJUST	02	02
SEMI-MONTHLY - 2ND HALF	2	DAILY PAY RATE	03	PAID PERIOD EMPLOYEE ADJ	03	03
BI-WEEKLY - 1ST PAYROLL	3	SEMI-MONTHLY PAY RATE	04	CONTRIBUTION RECEIVABLE	04	04
BI-WEEKLY - 2ND PAYROLL	4			RETROACTIVE SALARY ADJ	05	05
QUARTERLY - 1ST PAYROLL	5	FOR SPECIAL COMPENSATION	05	SPECIAL COMPENSATION	06	06
QUARTERLY - 2ND PAYROLL	6	REPRESENTING NO ADDITIONAL SERVICE	06	EMPLOYER CONTRIBUTION	07	07
				ADDITIONAL CONTRIBUTIONS	08	08
				EMPLOYER PAID	09	09

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME			COVERAGE GROUP (3)	SERVICE PERIOD			PAY CODE (8)	PAY RATE (7)	MEMBER EARNINGS (10)	CONTRIBUTION RATE (9)	EMPLOYER CONTRIBUTION CODE (11)	EMPLOYER CONTRIBUTION (12)	MEMBER CONTRIBUTION CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS (15)
		LAST	F	M		MONTH	YEAR	TYPE									

- | ITEM | BLOCK TITLE                              | INSTRUCTIONS   |
|------|--|--|
| 15   | Tax Deferred Member Contributions Code   | Enter the appropriate 2 digit code for the entry if the member's contributions are being paid by the employer or if the contributions are tax deferred (employer pick-up). The contribution codes are shown at the top of the form and explained in detail beginning on page 2-17.   |
| 16   | Tax Deferred Member Contributions Amount | Enter the amount of employer paid member contributions or tax deferred member contributions for this entry. Refer to page 2-29 for instructions on how to calculate contribution amount.<br><br>To report a <i>negative</i> amount, enter a minus sign (-) to the left of contribution amount or brackets ([ ]) around the amount. |

Payroll Reporting  
Modified Pre-List

## **PAYROLL LISTING—MODIFIED PRE-LIST (PERS-MEM-625A)**

### **PURPOSE:**

A modified pre-list should be requested anytime 75% or more of the member earnings, contribution amounts and/or pay rate entries will be changed for a service period. The modified pre-list is a Payroll Listing (MEM-625A) with certain columns left blank to accommodate those changes.

### **WHEN TO COMPLETE:**

The "Modified A" should be used only when 75% or more of the pay rate, earnings, and contributions will change. The "Modified B" should be used only when 75% or more of the earnings and contributions will change.

### **SPECIAL INSTRUCTIONS:**

1. Request the appropriate version by telephoning or writing to the Information Processing Unit, Section 863.
2. The pay rate (Modified A only), earnings and contributions must be entered for every transaction being reported even if there was no change from the previous service period.
3. The instructions which apply to *adding, changing, or deleting* a payroll transaction and *accumulating totals* for the regular Payroll Listing apply to the modified listings as well (see pages 2-46 and 2-47). However, when changing an entry it is not necessary to circle the reference number.
4. Return the original MEM-625A, including the Summary Worksheet page, and keep the yellow copy for your records.
5. Burst the payroll report and submit the pages in numerical order with the summary worksheet page last. The Summary Report (ACC-626) is attached to the front of the entire payroll.

# PRE-LIST—MODIFIED TYPE A

STATE OF CALIFORNIA

## PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

ALL INFORMATION ON THIS PRE-LIST IS FOR INFORMATIONAL PURPOSES ONLY. THE EXACT INFORMATION IS AVAILABLE IN THE STATE OF CALIFORNIA'S PUBLIC EMPLOYEES' RETIREMENT SYSTEM RECORDS.

EMPLOYER		SERVICE PERIOD	
0000			
CODE		YEAR	PERIOD
OFFICE		BATCH	
000		14919	
CODE		NUMBER	

SERVICE PERIOD TYPE CODES	
ITEM	CODE
MEMBER	1
NON-MEMBER	2
RE-EMPLOYED	3
RE-EMPLOYED - NEW HIRE	4
RE-EMPLOYED - NEW HIRE	5
RE-EMPLOYED - NEW HIRE	6
RE-EMPLOYED - NEW HIRE	7
RE-EMPLOYED - NEW HIRE	8
RE-EMPLOYED - NEW HIRE	9
RE-EMPLOYED - NEW HIRE	0

PAY CODES	
ITEM	CODE
MEMBER PAY RATE	01
NON-MEMBER PAY RATE	02
MEMBER PAY RATE	03
NON-MEMBER PAY RATE	04
MEMBER PAY RATE	05
NON-MEMBER PAY RATE	06
MEMBER PAY RATE	07
NON-MEMBER PAY RATE	08
MEMBER PAY RATE	09
NON-MEMBER PAY RATE	10

CONTRIBUTION CODES		
ITEM	CODE	DESCRIPTION
MEMBER CONTRIBUTION	01	MEMBER CONTRIBUTION
NON-MEMBER CONTRIBUTION	02	NON-MEMBER CONTRIBUTION
MEMBER CONTRIBUTION	03	MEMBER CONTRIBUTION
NON-MEMBER CONTRIBUTION	04	NON-MEMBER CONTRIBUTION
MEMBER CONTRIBUTION	05	MEMBER CONTRIBUTION
NON-MEMBER CONTRIBUTION	06	NON-MEMBER CONTRIBUTION
MEMBER CONTRIBUTION	07	MEMBER CONTRIBUTION
NON-MEMBER CONTRIBUTION	08	NON-MEMBER CONTRIBUTION
MEMBER CONTRIBUTION	09	MEMBER CONTRIBUTION
NON-MEMBER CONTRIBUTION	10	NON-MEMBER CONTRIBUTION

EMPLOYEE NUMBER	SOCIAL SECURITY NUMBER	MEMBER NAME		COVERED EMPLOYER	SERVICE PERIOD	PAY CODE	MEMBER EARNINGS	MEMBER CONTRIBUTIONS				TAX DEF MEM CONTRIBUTIONS	
		F	LAST					NORMAL	ADDITIONAL	SURVIVOR	TAX DEF MEM		
0001	000-00-0000	ANDERSON	V A	70001		01		0700	01	2.00	173	100	11
0002	000-00-0000	BAILEY	C B	70001		04		0700	01	2.00	400	100	11
0003	000-00-0000	BAILEY	C B	70001					04			100	
0004	000-00-0000	MC CULLEY	M M	70001		01		0700	01	2.00	173	100	11
0005	000-00-0000	OCONNOR	P A	70001		01		0700	01	2.00	173	100	11
0006	000-00-0000	OWEN	T	70001		01		0700	01	2.00	173	100	11
0007	000-00-0000	RICHARDSON	D	70001		01		0700	01	2.00	173	100	11
0008	000-00-0000	RICHARDSON	D	70001		09		0700	06			100	16
0009	000-00-0000	RICHARDSON	D						08			100	
UNIT 100 TOTAL													
0010	000-00-0000	ACKERMAN	T C	75001		01		0900	01	2.00	173	200	11
0011	000-00-0000	ESTES	R P	75001		01		0900	01	2.00	173	200	11
0012	000-00-0000	SETZER	A T	75001		01		0900	01	2.00	173	200	11
UNIT 200 TOTAL													

PAGE NUMBER	EMPLOYER CODE	EMPLOYER NAME
1	0000	CITY OF SAN RAUL

PAGE TOTALS				
MEMBER EARNINGS	MEMBER CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	TAX DEF MEM CONTRIBUTIONS

Payroll Reporting  
 Modified Pre-List

### PRE-LIST—MODIFIED TYPE B

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED EXCEPT WHERE SHOWN OTHERWISE. DATE 08-14-2013 BY 60322 UCBA/ML

EMPLOYER		SERVICE PERIOD		
0000				
CODE		MONTH	YEAR	TYPE

OFFICE		BATCH	
000		14919	
CODE		NUMBER	

SERVICE PERIOD TYPE CODES	
ITEM	DESCRIPTION
01	REGULAR
02	SEMI-MONTHLY
03	SEMI-MONTHLY - ONE HALF
04	BIWEEKLY - 1ST PAYROLL
05	BIWEEKLY - 2ND PAYROLL
06	BIWEEKLY - MC PAYROLL
07	QUARTERLY - 1ST PAYROLL
08	QUARTERLY - 2ND PAYROLL

PAY CODES	
ITEM	DESCRIPTION
01	REGULAR PAY RATE
02	MINIMUM PAY RATE
03	MAXIMUM PAY RATE
04	MINIMUM PAY RATE
05	MAXIMUM PAY RATE
06	MINIMUM PAY RATE
07	MAXIMUM PAY RATE
08	MINIMUM PAY RATE
09	MAXIMUM PAY RATE

CONTRIBUTION CODES	
ITEM	DESCRIPTION
01	NORMAL CONTRIBUTION
02	ADDITIONAL CONTRIBUTION
03	SURVIVOR CONTRIBUTION
04	TAX DEFERRED CONTRIBUTION
05	MEMBER CONTRIBUTION
06	EMPLOYER CONTRIBUTION
07	EMPLOYER CONTRIBUTION
08	EMPLOYER CONTRIBUTION
09	EMPLOYER CONTRIBUTION

REFERENCE NUMBER	SOCIAL SECURITY NUMBER	MEMBER NAME		COVERED GROUP	SERVICE PERIOD	PAY TYPE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION			ADDITIONAL CONTRIBUTION	SURVIVOR CONTRIBUTION	UNIT CODE	PAY DEFERRED MEMBER CONTRIBUTION
		LAST NAME	FIRST NAME						RATE	CODE	AMOUNT				
0001	000-00-0000	ANDERSON	V A	70001		01	1250.000		0700	01	2.00	173	100	11	
0002	000-00-0000	BAILEY	C B	70001		04	6.500		0700	01	2.00	400	100	11	
0003	000-00-0000	BAILEY	C B	70001						04			100		
0004	000-00-0000	MC CULLEY	M M	70001		01	1482.000		0700	01	2.00	173	100	11	
0005	000-00-0000	OCONNOR	P A	70001		01	2100.000		0700	01	2.00	173	100	11	
0006	000-00-0000	OWEN	T	70001		01	1950.000		0700	01	2.00	173	100	11	
0007	000-00-0000	RICHARDSON	D	70001		01	875.000		0700	01	2.00	173	100	11	
0008	000-00-0000	RICHARDSON	D	70001		09	25.000		0700	06			100	16	
0009	000-00-0000	RICHARDSON	D							08			100		
									MEMBER NORMAL	ADDITIONAL	SURVIVOR	TAX DEF	MEM		
EARNINGS									CONTRIBUTIONS	CONTRIBUTIONS	CONTRIBUTIONS	CONTRIBUTIONS			
UNIT 100 TOTAL															
0010	000-00-0000	ACKERMAN	T C	75001		01	1380.000		0900	01	2.00	173	200	11	
0011	000-00-0000	ESTES	R P	75001		01	1310.000		0900	01	2.00	173	200	11	
0012	000-00-0000	SETZER	A T	75001		01	1380.000		0900	01	2.00	173	200	11	
									MEMBER NORMAL	ADDITIONAL	SURVIVOR	TAX DEF	MEM		
EARNINGS									CONTRIBUTIONS	CONTRIBUTIONS	CONTRIBUTIONS	CONTRIBUTIONS			
UNIT 200 TOTAL															

PAGE NUMBER	EMPLOYER CODE	EMPLOYER NAME
1	0000	CITY OF SAN RAUL

PAGE TOTALS				
MEMBER EARNINGS	MEMBER NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	TAX DEFERRED MEMBER CONTRIBUTIONS



# PRE-LIST—MODIFIED A AND B—SUMMARY WORKSHEET

STATE OF CALIFORNIA

EMPLOYER		SERVICE PERIOD	
0000			
CODE	MONTH	YEAR	TYPE
000			
OFFICE		BATCH	
000			
CODE	NUMBER		

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SERVICE PERIOD TYPE CODES		PAY CODES	
ITEM	CODE	ITEM	CODE
MONTHLY	0	MONTHLY PAY RATE	01
SEMI-MONTHLY—1ST HALF	1	HOURLY PAY RATE	04
SEMI-MONTHLY—2ND HALF	2	DAILY PAY RATE	08
QUARTERLY—1ST PAYROLL	3	MISC. PAY RATE	09
QUARTERLY—2ND PAYROLL	4		
QUARTERLY—3RD PAYROLL	5		
QUARTERLY—4TH PAYROLL	6		
QUARTERLY—5TH PAYROLL	7		

CONTRIBUTION CODES	
ITEM	MEMBER PAID EMPLOYER PAID
	(10) (11)
NORMAL CURRENT CONTRIBUTION	11
PROVIDER CONTRIBUTION	12
PROVIDER PERIOD (ARRIVAL AGED)	13
CONTRIBUTION RECEIVABLE	14
RETROACTIVE SALARY ADJ.	15
SPECIAL COMPENSATION	16
SURVIVOR CONTRIBUTION	17
ADDITIONAL CONTRIBUTIONS	18
EMPLOYEE PAID	19
EMPLOYER PAID	20

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME			COVERAGE GROUP (4)	SERVICE PERIOD			PAY CODE (8)	PAY RATE (7)	MEMBER EARNINGS (6)	NORMAL MEMBER CONTRIBUTION			SURVIVOR CONTRIBUTION (12)	TOTAL CONTRIBUTION (13)	NET CODE (14)	MEMBER CONTRIBUTION (15)	TAX DEFERRED (16)
		LAST (3)	F	M		MONTH (5)	YEAR (5)	TYPE (5)				RATE (9)	CODE (10)	AMOUNT (11)					
SUMMARY WORKSHEET																			
COV GROUP	EMPLOYER RATE	MEMBER EARNINGS			EMPLOYER CONTRIBUTIONS						MEMBER CONTRIBUTIONS								
70001	13.583										NORMAL								
75001	26.826										TDMC								
											ADDITIONAL								
											SUB-TOTAL								
											SURVIVOR								
TOTALS																			
TOTAL EMPLOYER AND MEMBER CONTRIBUTIONS:																			
RETURN PAYROLL LISTING REMITTANCE FORM ACC-626 SUMMARY AND ANY ATTACHMENTS TO:																			
PUBLIC EMPLOYEES' RETIREMENT SYSTEM																			
P. O. Box 1982																			
SACRAMENTO, CA 95809-1982																			

PAGE NUMBER	EMPLOYER CODE	EMPLOYER NAME
2	0000	CITY OF SAN RAUL

PAGE TOTALS				
MEMBER EARNINGS	MEMBER PAID NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	EMPLOYER PAID MEM CONTR

Payroll Reporting  
Personal Computer Method

## **PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD**

The PERS Payroll Reporting System is a software package developed by PERS designed to replace the Pre-list reporting method. The same restrictions apply concerning what data must be given and what must be left blank for the different contribution codes (see page 2-15). The only difference is that you will now be entering the data on your PC instead of paper, allowing certain error checks to be done at the time the data is entered. Information on installing this system on your PC is available from PERS. Contact the Information Processing Unit by telephone or mail. You will be sent a more comprehensive package explaining the system in greater detail.

### **INSTRUCTIONS FOR COMPLETION**

Each time you access the Payroll Reporting System, you will be prompted as follows:

Are you beginning a new payroll? (Y/N)

(If so, all one-time records will now be deleted;  
all other records will be given the current period.)

If you are continuing work on a payroll report that was begun earlier, respond with a "N" for "No". All records will be kept intact and you will then be taken straight to the Payroll Reporting System menu.

However, if you are about to begin a new payroll report, answer the prompt:

Is this a Special Payroll?

with a "Y" for "Yes" if it is a special payroll report or a "N" for "No" if it is a regular payroll report.

The following will then appear on your screen:

Please enter the  
new service period - Month:                      Year:                      Type:

The system will check for a valid month and period type. It will then compare the data you have entered for the new payroll report against the report already on file to make sure that you have entered a new service period. If your new entry matches the period already on file and neither report is a special payroll, a message will inform you of this and you will again be prompted as to whether you are beginning a new payroll report. If your entry does not match the period on file or one of the reports is a special payroll, the data will be accepted; all onetime records will then be deleted and all remaining records will receive the new service period. The date that you begin the new payroll report will also be entered into the control record.

## YOUR FIRST TIME THROUGH

Your first time into the system you will respond that you are beginning a new payroll by pressing "Y"; answer the special payroll prompt by pressing either "Y" or "N". Enter the service period month, year and type for the payroll you are about to prepare.

The service period type must be between 0 and 7 inclusive.

The system menu will now appear on your screen.

PERS Payroll Reporting System Release 2.0
<b>Control Information</b> Add Edit/Delete Mass Update Pack File Output Listing Diskette for PERS Quit
Edit the first control record

You can select items from this menu in two ways. You can either press the first letter of the task you wish to perform or you can use the up/down arrow keys to highlight the option and press "Enter". As you highlight each option, the bottom line of the menu gives you a brief description of that task.

Your first time into the system you must enter the control data before you can add any records to the payroll file, so choose the first item either by pressing "C" or by highlighting it and pressing "Enter".

Payroll Reporting  
Personal Computer Method

## EDITING THE CONTROL RECORD

The control record appears in two screens. The first screen contains the employer name and code, unit code, current service period, file creation date, and office code.

<p style="text-align: center;"><u>F I R S T   C O N T R O L   R E C O R D</u></p> <p>Employer Name:</p> <p>Employer Code:</p> <p>Unit Code: 000</p> <p>Current Service Period - Month: 12 Year: 87 Type: 1</p> <p>Creation Date (MMDDY): 01158</p> <p>Office Code: 000</p>
--

Notice that the service period and file creation date have already been entered; they were stored here when you answered that you were beginning a new payroll. The employer name and code must be filled in before you can enter any employee records. If you do not use unit codes, enter 000 in that field. If you do use unit codes, enter the first unit code only.

When you press "Enter" on the last field or press "PgDn" from any field, the second screen of the control record will appear as shown on the following page.

Coverage Groups :	Employer Rates :
1.	1. 0.00000
2.	2. 0.00000
3.	3. 0.00000
4.	4. 0.00000
5.	5. 0.00000
6.	6. 0.00000
7.	7. 0.00000
8.	8. 0.00000
9.	9. 0.00000
10.	10. 0.00000

Here you enter the applicable coverage groups and the employer rate for each (See your Coverage Key). You can enter as many as ten coverage groups. Employer rates must be converted from percentage to decimal form before they are entered; for example, 7.5% would be entered as 0.07500. When you have finished with this screen press "PgDn".

You will then be asked to verify that all the data in the control record is correct. If it is, press "Y"; the data will be stored in the file and the system menu will return. If you press "N" the first control screen will appear again and you will be allowed to change anything on it or the second screen. If you want to clear the data you just entered and quit back to the menu, press "Q".

Hereafter, you will probably only need to edit the control record when the coverage groups and/or employer rates change.

Payroll Reporting  
Personal Computer Method

## ADDING RECORDS—CREATING A PAYROLL

To build your data file choose item "Add" from the system menu; a blank record will appear on the screen for you to fill in. At the top you will see the number of the record you are adding.

Adding Record No. 1

Employer Code: 1450	Social Security #:	-	-
Last Name:	First Init.:	Middle Init.:	
Coverage Group:	Service Period - Month: 12	Yr.: 87	Type: 1
Pay Code:	Pay Rate: 0.000	Member Earnings:	0.00
Member Contribution - Code:	Rate: .	Amount:	0.00
Survivor Contribution:	0.00		
Work Schedule Code:	Unit Code: 000		
Tax-Deferred Member Contributions - Code:	Amount:	0.00	

The same reporting requirements and relationships apply here as for a Pre-list. Refer to pages 2-9 through 2-15, and 2-42 through 2-57.

After you have entered the data it will be put through a series of error checks to make sure it meets reporting requirements. If there is an error, a message will display telling you what it is, along with a prompt to "Press Q to quit or any other letter to continue. . .". If you press "Q" the data will be cleared and you will return to the payroll system menu; any other letter or number will hold the data and let you go back and change the field in question.

When the data passes the error checks, you will be asked to verify that the record is correct. If you respond with a "N" (No), the cursor will move to the beginning of the record and you will be allowed to change any of the fields; if you respond with "Q" (Quit) the data will be cleared and you will return to the menu.

If you press "Y" (Yes), you will be asked whether this is a one-time record. Most of your records will probably be for normal current contributions (codes 01 and 11 or 06 and 16) which will be used every period; these would not be one time records. All other codes will probably be one time records; i.e., you will not need them the next payroll period. These one time records will be deleted when you begin a payroll report for a new service period.

After you answer this prompt, the record will be written to the file and you will be asked whether you want to add another record. If you press "Y" another blank record will be displayed. If you press "N" you will return to the menu.

## UPDATING THE FILE

Once you have done the initial building of your file, most of your use of this system will probably be with the editing functions. There are now two ways to edit the payroll file.

### EDITING SPECIFIC MEMBERS

From the main menu select the "Edit/Delete" function. You will then be prompted for the last name and then the social security number of the member whose records you want to edit.

The system will search through the index for the first record for that member. If it does not find one it will tell you that no such record exists, and to press any key to continue. You will then be given the choice of whether to edit another member's record(s) or return to the main menu.

When the system does find the member you specify, it will display the first record for that person. At the bottom of the screen will be displayed the options of "Editing", "Deleting", "Undeleting" or "Skipping" this record, or "Quitting" back to the menu. Select by pressing the first letter of the option you want or by using the arrow keys to highlight the option and pressing Enter.

**EDIT:** This will display the record on the screen and allow you to change any of the fields. All of the data will then be run through the error checks. After you verify that the data is correct, the next record for this member (if there is another one) will be displayed, giving you the same options.

**DELETE:** Choosing this option will mark the record for deletion, and an indicator will appear at the top of the screen.

**UNDELETE:** This lets you unmark a record that may have been incorrectly marked for deletion. This can only be used before the file is packed and the records are permanently removed.

**SKIP:** This will bring up the next record for this same member, if another record exists. Otherwise you will be asked if you would like to edit another member's records. If so you will be prompted for another last name and social security number otherwise, you will return to the main menu.

### PERFORMING A MASS UPDATE ON THE FILE

The "Mass Update" option on the main menu allows you to scroll through the entire file and make any desired changes as you go. This is for those times when you might need to change everyone's pay rate, for example. After choosing this option, the first record in the index is displayed on the screen. At the bottom you are given the options of "Adding", "Editing", "Deleting", "Undeleting" or "Skipping" a record, or "Quitting" the update function and returning to the main menu.

The "Add" function works the same as explained above, except that the new record will pull in the name, social security number, and coverage group of the last record displayed on the screen, along with the current service period.

In addition to using "Skip" to scroll through the file, your "PgUp" and "PgDn" keys will allow you to move backward and forward through the records.

All of the other options work the same here as explained above. The only difference is that there you can quickly scroll through the entire file, without having to perform a search for each member's records.

### PACKING THE FILE

When you delete records through the "Edit" and "Mass Update" functions, those records are only **marked** for deletion. They do not actually get deleted until you pack the file. This gives you the chance to go back in and undelete records you realize later were mistakenly marked. Be sure to perform this function before you prepare the final output for PERS.

Payroll Reporting  
Personal Computer Method

## PRINTING A LISTING

When you think you have the file updated and you want a listing to proofread or you are ready to print a final listing to be sent to PERS, select the "Output Listing" option from the main menu. You will be prompted to put wide paper in your printer and set it to top of form, then press a key when you are ready to print. If you have a narrow carriage printer, you can set it to condensed print before printing and the report will then fit on 8.5" paper. This is all you have to do; the report will be printed with a summary page at the end. You will then be returned to the menu.

If any records on the listing are preceded by "<D> ", this means that the record is marked for deletion and the file should be packed before preparing the final listing and diskette for PERS.

## PREPARING PERS' FINAL LISTING AND DISKETTE

When you proofread the draft listing and made any final changes to the payroll file, you will be ready to submit the file and listing to PERS. If you made any changes to the file since the last printing, be sure to print an updated listing for us to accompany the diskette. To prepare the diskette, select the "Diskette for PERS" option from the main menu. The file will be checked to make sure there are no records that are marked for deletion.

If there are, the following message will appear:

File contains records marked for deletion.

These records will now be deleted.

Press Enter to continue or Esc to quit.

If you press Esc you will be returned to the main menu without deleting the marked records. If you press Enter, the marked records will be deleted and you will continue with the process of creating the PERS file.

You will be prompted to insert a blank formatted diskette in drive A (or drive B if you are running the floppy disk version) and press a key to continue. The diskette will be checked to verify that it is blank. If a PERS file already exists on the diskette, you will be prompted as to whether you want to overwrite it or not. If you say "No" or if the diskette contains any other type of file, you will be prompted to replace the diskette in drive A (or drive B for floppy versions) with another one and press any key to continue. The file will then be copied onto the diskette in the format needed by the PERS system. When this is complete you will be returned to the main menu.

The totals on the summary page of the final listing can be copied onto your summary form. The diskette should be labeled with the employer name and code, the service period, and the file creation date. This data can be obtained by selecting the "Control Information" option from the menu. The diskette, final listing, summary form and check should then be sent to PERS. Be sure to use a proper mailer for the diskette so it does not get folded or destroyed in the mail.

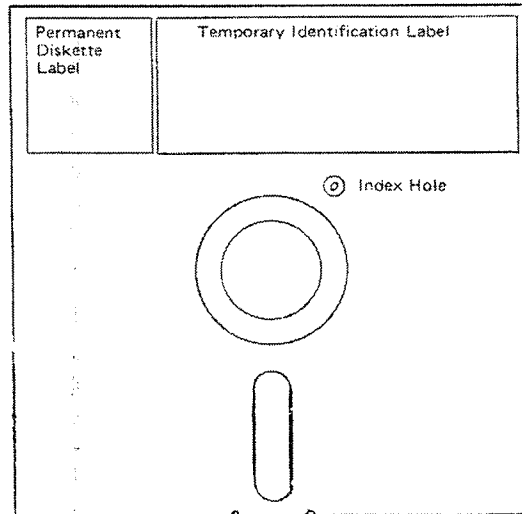
## QUITTING THE PAYROLL REPORTING SYSTEM

When you select "Quit" from the main menu, you will be asked whether you want to back up the payroll database before you exit the system. If you do (and it is strongly recommended that you do so), insert a blank formatted diskette in drive A (or drive B for the floppy-disk version) and press any key to begin. The system will copy the payroll file and the index onto the diskette, then quit to DOS.



## EXTERNAL DISKETTE LABEL

An external diskette label is required so that PERS can identify and properly handle your agency's diskette. For external labeling use the temporary identification labels that are designed for diskettes. The external label may be placed either on the diskette or on the protective envelope. If you choose to put the external label on the diskette, please affix it *next to the permanent label* as shown below, being careful not to cover the index hole.



If you use the protective envelope for external labeling, *be sure the permanent label on the diskette has identification* (i.e., employer code) so that the diskette will be placed in the proper envelope and returned to your agency.

Payroll Reporting  
Personal Computer Method

### EXTERNAL DISKETTE LABEL

EMPLOYER CODE              A        OFFICE CODE              B    
SERVICE PERIOD           C    
FILE CREATION DATE       D    
PREPARED BY               E  

ITEM	BLOCK TITLE	INSTRUCTIONS
A	Employer Code	Enter the 4-digit employer code that PERS has assigned to your agency. If reporting multiple agencies on one diskette, enter each employer code.
B	Office Code	Enter the 3-digit office code only if your agency submits multiple payrolls (same employer code) for the same service period (same type code). The office code is assigned by PERS to differentiate these multiple reports.
C	Service Period (MMYYT)	Enter the 5-digit service period for which the diskette is being submitted, 2-digit month, last 2 digits of year, and 1-digit type code. Example: Bi-weekly report, service period ends August 1, 1990. Enter "08903".
D	File Creation Date	Enter the date the file was created (the date is on the control record).
E	Prepared By	Enter the initials of the person responsible for external labeling.

## DISKETTE/MAGNETIC TAPE METHODS

Diskette (format 1 only) and magnetic tape methods are the preferred way of reporting payroll to PERS. Employers using these methods submit their own diskette or magnetic tape each service period with payroll data written in the prescribed format (page 2-77). PERS will return the diskette or tape to the employer after the information is processed .

A hard copy list (printed payroll listing) of the diskette or tape report is also required. This list must reflect the *same* data that is reported on the diskette or magnetic tape. When last-minute changes to the payroll report must be made that cannot be included on the diskette or tape, they are shown on a Supplemental Payroll Reporting Form (MEM-624), not on the hard copy payroll list.

The diskette or magnetic tape, hard copy list and Supplemental Forms are combined with a Summary Report, Member and Employer Contributions (ACC-626) and the remittance, and mailed to PERS (P.O. BOX 1982). If the diskette or magnetic tape is packaged and mailed separately from the remittance, use P.O. BOX 942703.

NOTE: To ensure the readability of data on diskettes, follow your diskette handling instructions including use of the recommended protective shipping carton. Diskettes that are damaged or unreadable because of improper handling or mailing by the agency may not be accepted and will need to be resubmitted.

The components of the diskette and magnetic tape methods are:

1. Diskette or magnetic tape
2. Hard copy list of diskette or tape report
3. Supplemental Payroll Reporting Form—PERS-MEM-624 (when necessary)
4. Summary Report, Member and Employer Contributions—PERS-ACC-626
5. Remittance made payable to PERS

### REPORTING DEADLINES, ADMINISTRATIVE AND DELINQUENCY CHARGES

Payroll reports must be *received* in the PERS Sacramento office within 30 calendar days after the close of a service period. If an employer fails to file a payroll report on time, PERS will assess a minimum "administrative" charge of \$200 for each report that is late. This charge will cover the added costs of follow-up and special handling.

PERS will only consider a payroll report received if the report is *complete* and *correct* according to the requirements set forth in this manual. Payroll reports that cannot be processed routinely will be returned to the employer for correction. These payrolls shall be resubmitted within 20 calendar days or a minimum administrative charge will be levied.

Sometimes correcting a returned payroll requires the agency to make program changes. When this happens, PERS will retain the hard copy payroll list. If a corrected tape or diskette is not returned within the allotted time, PERS will key enter the information from the payroll hard copy and charge \$ .60 per line. Timely processing will help ensure that members receive proper service credit and interest at the time it is earned.

Payroll Reporting  
Diskette/Magnetic Tape Methods

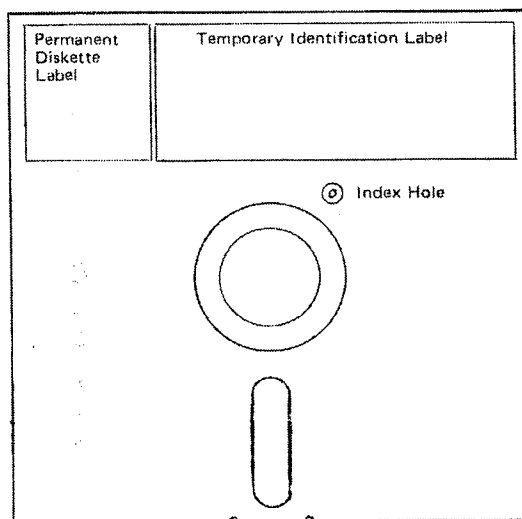
Member and employer contributions must be *received* in the PERS Sacramento office within 15 calendar days after the close of a service period. If an employer fails to pay at least 90 percent of the contributions within the prescribed time frame, a "delinquency" charge (interest on late monies) will be assessed on the amount outstanding from the date the contributions were due to the date they were actually received. The interest rate used will be the rate PERS earns on short term investments.

To avoid being delinquent, an employer may find it necessary to submit the contributions in advance of the payroll. This is called "advance payment" and is explained on page 2-114. Making an advance payment will enable the agency to avoid delinquency charges, but administrative charges may still be levied.

NOTE: PERS may grant time extensions and/or waive delinquency charges under certain conditions. See page 2-99 for information.

### DATA PROCESSING SPECIFICATIONS—DISKETTE 5¼" AND 3½"

- Diskettes must be in ASCII format.
- Files must be named "PERSFILE.TXT".
- Record length must be 96 characters, with a carriage return and line feed at the end of each record.
- A control record is required at the beginning of the detail and at the end.
- The record formats are shown on page 2-77. The print layout for the payroll listing is shown on page 2-81.



If you use the protective envelope for external labeling, *be sure the permanent label on the diskette has identification (i.e., employer code)* so that the diskette will be placed in the proper envelope and returned to your agency.

Payroll Reporting  
Diskette/Magnetic Tape Methods

## DATA PROCESSING SPECIFICATIONS-DISKETTE (CONTINUED)

The external diskette label should appear as follows:

### EXTERNAL DISKETTE LABEL

EMPLOYER CODE	<u>  A  </u>	OFFICE CODE	B
SERVICE PERIOD	<u>  C  </u>		
RECORD COUNT	<u>  D  </u>		
PREPARED BY	<u>  E  </u>		

ITEM	BLOCKTITLE	INSTRUCTIONS
A	Employer Code	Enter the 4-digit employer code that PERS has assigned to your agency. If reporting multiple agencies on one diskette, enter each employer code.
B	Office Code	Enter the 3-digit office code only if your agency submits multiple payrolls (same employer code) for the same service period (same type code). The office code is assigned by PERS to differentiate these multiple reports.
C	Service Period (MMYYT)	Enter the 5-digit service period for which the diskette is being submitted, 2-digit month, 2-digit year (last 2 digits of year), and 1-digit type code.  <i>Example:</i> Bi-weekly report, service period ends August 1, 1990; enter "08903".
D	Record Count	Enter the total count of records on the diskette. This count should equal the total record count on your final control record (trailer record), see page 2-76. This count enables PERS to verify that all records have been read.
E	Prepared By	Enter the initials of the person responsible for external labeling.

## **DATA PROCESSING SPECIFICATIONS—MAGNETIC TAPE**

- Submit nine-track tape or 3480 cartridge.
- Preferred tape density is 6250 BPI.
- EBCDIC must be the recording mode.
- Record length must be 96 characters.
- Block size is 10 records per block. Other block sizes are acceptable, provided the block size information is on file with PERS. (PERS will not attempt to process tapes with unknown block sizes.)
- The tape should contain no internal label.
- A control record is required at the beginning of the contribution detail and at the end.
- If the final control record does not fill the block, complete the block with records containing all nines (9).
- A terminating tape mark (TM) is required as the final item on the tape.
- The record formats for the tape are shown on pages 2-77 and 2-78. The print layout for the payroll listing is shown on pages 2-81 and 2-82.

Payroll Reporting  
 Diskette/Magnetic Tape Methods

*External Tape Label*

An external tape label is required so that PERS can identify and properly process your agency's magnetic tape. The external label should appear as follows:

**EXTERNAL TAPE LABEL**

EMPLOYER CODE      A  

OFFICE CODE        B  

DEN                  C                  BLOCKSIZE          D  

RECORD COUNT      E  

SERVICE PERIOD     F  

CREATION DATE      G                  PREPARED BY        H  

COMMENTS           I  

ITEM	BLOCK TITLE	INSTRUCTIONS
A	Employer Code	Enter the 4-digit employer code that PERS has assigned to your agency.
B	Office Code	Enter a 3-digit office code only if your agency submits multiple payrolls (same employer code) for the same service period (same type code). The office code is assigned by PERS to differentiate these multiple reports.
C	Density	Enter the appropriate density.
D	Block Size	Block size is 10 records per block. Enter "10".  Exceptions to 10 records per block are only acceptable after written approval from PERS. (PERS will not attempt to process tapes with unknown block sizes.)
E	Record Count	Enter the total count of records on the tape. This count should equal the total record count on your final control record (trailer record), see page 2-76. This count enables PERS to verify that all records have been read.
F	Service Period (MMYYT)	Enter the 5-digit service period for which the tape is being submitted; 2-digit month, last 2 digits of year, and 1-digit type code.  <i>Example:</i> Bi-weekly report, service period ends August 1, 1990; enter "08903".
G	Creation Date (MMDDY)	Enter the date the tape was created; 2-digit month, 2-digit day, last digit of the year.  <i>Example:</i> Tape was created on August 6, 1990; enter "08060".
H	Prepared By	Enter the initials of the person responsible for external labeling.
I	Comments	Left blank for your use.



**DATA PROCESSING SPECIFICATIONS—DISKETTE AND TAPE METHODS**

— All monetary fields except pay rate may be reported as negative values. The values for minus zero through nine in the right-most (low-order) position of the negative field are shown in the table below:

**NEGATIVE VALUES FOR DISKETTE OR MAGNETIC TAPE**

VALUE	EBCDIC CHARACTER	DISKETTE OR 9-TRACK TAPE	
		BINARY	HEX
—0	}	1101 0000	D0
—1	J	1101 0001	D1
—2	K	1101 0010	D2
—3	L	1101 0011	D3
—4	M	1101 0100	D4
—5	N	1101 0101	D5
—6	O	1101 0110	D6
—7	P	1101 0111	D7
—8	Q	1101 1000	D8
—9	R	1101 1001	D9

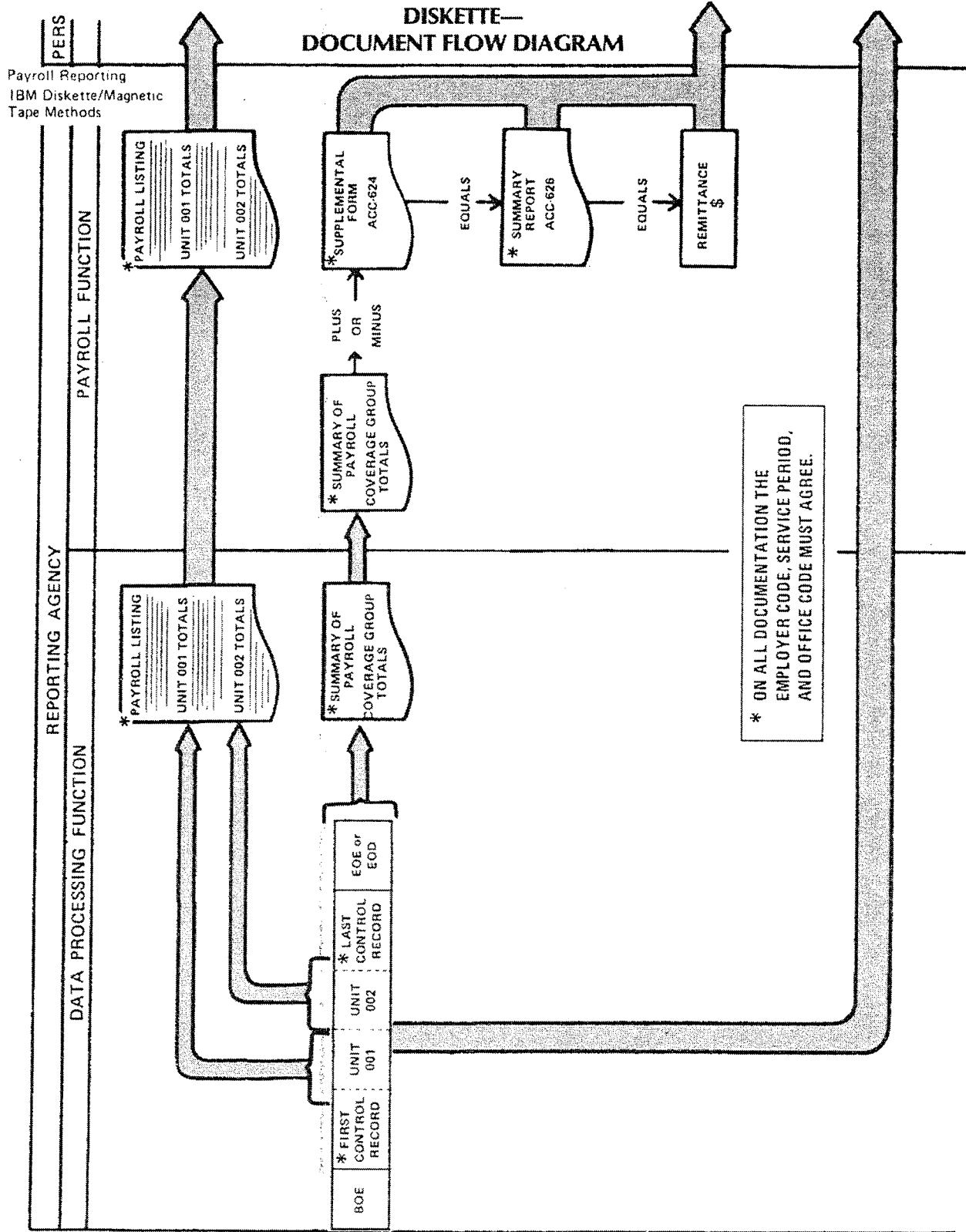
— All monetary fields in the report must be zero-filled. For example, to report member earnings (positions 50-56) of \$1,250.00, position 50 must contain a zero to fill the entire field:

0	1	2	5	0	0	0
50	51	52	53	54	55	56

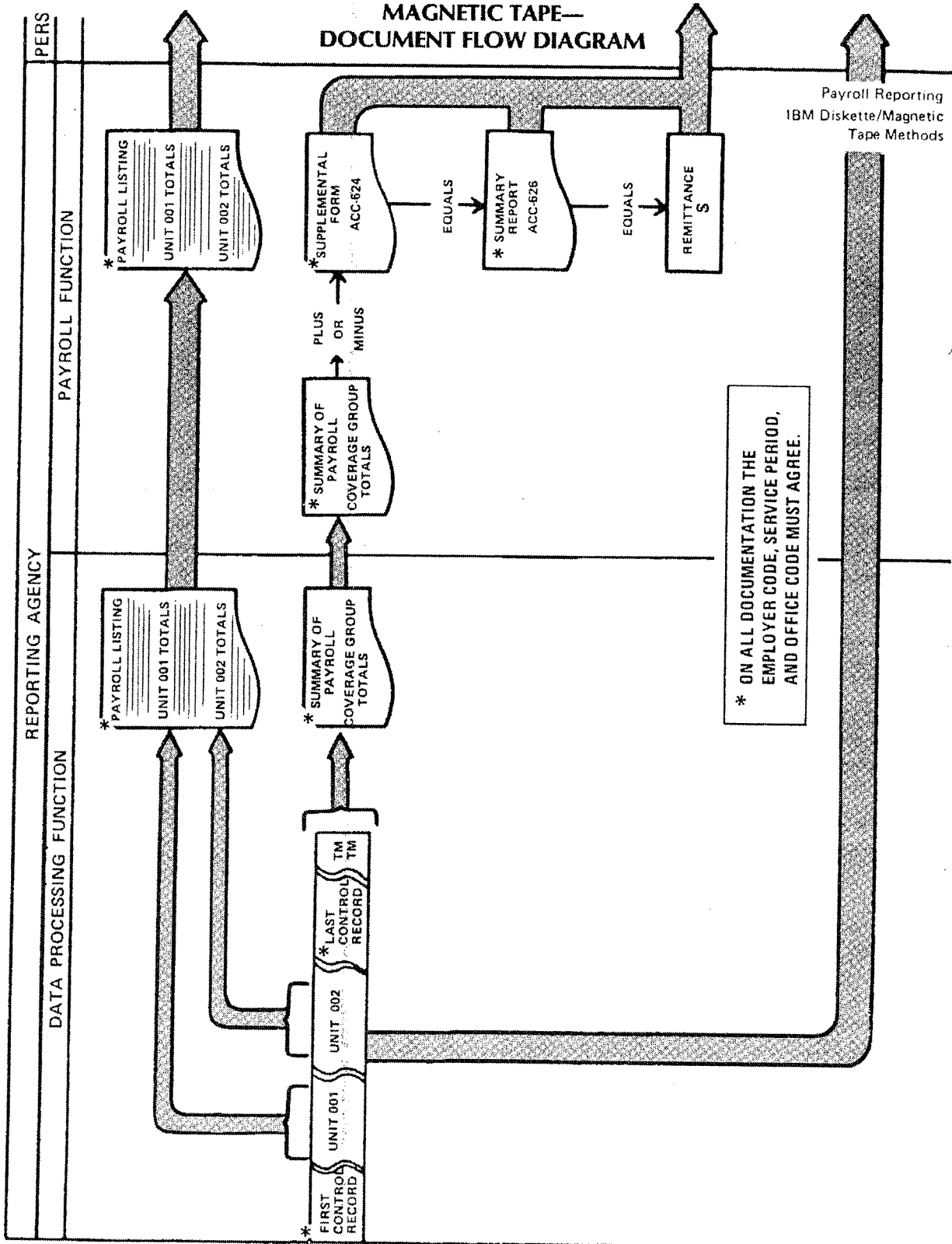
Monetary fields are:

Field	Position
Pay Rate .....	42-49
Member Earnings .....	50-56
Member Normal Contribution Amount .....	57-62
Survivor Contribution .....	69-71
Tax Deferred Member Contribution .....	75-80

Payroll Reporting  
 Diskette/Magnetic Tape Methods



Payroll Reporting  
 Diskette/Magnetic Tape Methods



Payroll Reporting  
Diskette/Magnetic Tape Methods

## REPORTING ADDRESSES BY MAGNETIC TAPE FOR ANNUAL STATEMENTS

Agencies with electronic data processing equipment with a tape installation can have their members' annual statements addressed with individual member addresses by sending an address tape to the System.

In order to have the addresses printed on statements, the address tape should reach the System prior to **August 1st**. The tape label should state that it is an address tape. Mail the tape to Information Processing Unit, P.O. Box 942704, Sacramento, CA 94229-2704.

### Address Record

1	-	9	Social Security Number
10	-	13	Employer Code
14	-	19	Employee Number
20	-	31	Name (optional)
32	-	61	Address—line 1
62	-	91	Address—line 2
92	-	121	Address—line 3
122	-	150	Address—line 4
151	-	152	152nd position of record must be blank

Address records must be blocked twenty (20) records per block (3,040 characters). The last block of address records may be less than twenty (20) records, or the balance of the block must be padded 9's. The last address block should be followed by an inter-record gap, followed by a tape mark.

**NOTE:** This tape must not have a tape header label nor a tape trailer label.  
Tape density should be 6250 BPI.

## RECORD FORMATS

### FIRST CONTROL RECORD

Position	Field Size	Field Name	Alpha Numeric	Cobol Picture	Constant Value
1	1	Record I.D.	N	9	"0"
2 - 5	4	Employer Code	N	9(4)	
6 - 8	3	Unit Code	N	9(3)	
9 - 17	9	Filler	N	9(9)	All Zeros
*18 - 19	2	Service Period Month	N	99	
*20 - 21	2	Service Period Year	N	99	
*22	1	Service Period Type Code	N	9	
23 - 34	12	Identifier	AN	X(12)	"CONT. PAYROLL"
35 - 39	5	Creation Date (MMDDY)	N	9(5)	
40 - 42	3	Office Code	N	9(3)	
**43	1	Special Indicator	N	9	
44 - 96	53	Unused	AN	X(53)	All Spaces

### RECORD DESCRIPTION

Position	Field Size	Field Name	Alpha Numeric	Cobol Picture	Constant Value
1	1	Record I.D.	N	9	"1"
2 - 5	4	Employer Code	N	9(4)	
6 - 8	3	Unit Code	N	9(3)	
9 - 17	9	Social Security Number	N	9(9)	
18 - 19	2	Service Period Month	N	99	
20 - 21	2	Service Period Year	N	99	
22	1	Service Period Type Code	N	9	
23 - 32	10	Last Name	AN	X(10)	
33	1	First Initial	AN	X	
34	1	Middle Initial	AN	X	
35 - 39	5	Coverage Group	N	9(5)	
40 - 41	2	Pay Code	N	99	
42 - 49	8	Pay Rate	N	S9(5)V999	
50 - 56	7	Member Earnings	N	S9(5)V99	
57 - 62	6	Member Normal Contribution Amount	N	S9(4)V99	
63 - 64	2	Member Normal Contribution Code	N	99	
65 - 68	4	Contribution Rate	N	V9999	
69 - 71	3	Survivor Contribution	N	S9V99	
72 - 74	3	Work Schedule Code	N	9(3)	
75 - 80	6	Tax Deferred Member Contribution Amount	N	S9(4)V99	
81 - 82	2	Tax Deferred Member Contribution Code	N	99	
83 - 96	14	Unused			

\* Service period on first control record must be the current period being reported.

\*\* Special indicator is used to indicate "this payroll is a special payroll" constant value = 0 for normal payroll or 1 for special payroll.

Payroll Reporting  
 Diskette/Magnetic Tape Methods

**RECORD FORMATS—CONTINUED**

**LAST CONTROL RECORD**

Position	Field Size	Field Name	Alpha Numeric	Cobol Picture	Constant Value
1	1	Record I.D.	N	9	"9"
2 - 5	4	Employer Code	N	9(4)	
6 - 8	3	Unit Code	N	9(3)	
9 - 17	9	Filler	N	9(9)	All Nines
*18 - 19	2	Service Period Month	N	99	
*20 - 21	2	Service Period Year	N	99	
*22	1	Service Period Type Code	N	9	
23 - 34	12	Filler	AN	X(12)	"TRAIL RECORD"
35 - 39	5	Total Record Count	N	9(5)	†
40 - 96	57	Unused	AN	X(57)	All Spaces

\* Service period on last control record must be the current period being reported.

† Total Count of Contribution Detail Records.

## **PAYROLL LISTING—ALL COMPUTERIZED REPORTING METHODS**

### **PURPOSE:**

The payroll listing is a hard copy print-out of the transactions reported on the diskette or magnetic tape. It is used along with the diskette or tape to process the payroll for a particular service period.

### **WHEN TO COMPLETE:**

Print the payroll listing each time a diskette or magnetic tape is prepared for submitting payroll transactions to PERS.

### **SPECIAL INSTRUCTIONS:**

1. The information shown on the payroll listing must agree with the information on the diskette or magnetic tape. *Do not* make manual changes to the payroll listing; use a Supplemental Payroll Reporting Form (MEM624) for this purpose.
2. Arrange the names on the listing in alphabetical order by surname and unit code or by Social Security number in ascending order by unit code. For balancing purposes, coverage group codes should be reported separately by unit.
3. The payroll listing should be printed on standard stock computer paper 14" to 14<sup>7</sup>/<sub>8</sub>" by 11". The listing may be printed with the paper turned vertically or horizontally. The paper may range in weight from 14 to 20 pounds. The payroll listing may be printed on 8<sup>1</sup>/<sub>2</sub>" X 11" paper subject to prior approval by PERS. The listing should be printed on one side only (front to back copies will be returned and may be subject to administrative charges).
4. Include the headings shown on page 2-81 on every page of the payroll listing.
5. Allow one inch margins at the top and bottom of each page.
6. When unit codes are used, include totals by unit as well as by page.
7. The final page must have overall totals. The totals **MUST** agree with those on the Summary Report, Member and Employer Contributions (ACC-626) **UNLESS** a Supplemental Payroll Reporting Form (MEM-624) is used. In the latter case, these totals should be carried to the Supplemental Form where they would be adjusted.
8. **BURST THE PAYROLL LISTING BEFORE SUBMITTING IT TO PERS.**





STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

EMPLOYER CODE 0000 OFFICE CODE 010  
CURRENT SERVICE PERIOD 08-85-0

DATE PRINTED 08/31/83

SOCIAL SECURITY NUMBER	MEMBER NAME		COVER GROUP	SERVICE PERIOD MO YR T	P / C	PAY RATE	MEMBER EARNING	MEMBER NORMAL CONTRIBUTIONS		SURV CNTB AMT.	WORK SCHD CODE	UNIT CODE	TAX DEF MEM* CONTRIBUTIONS		
	LAST	F M						RATE	CC				AMOUNT	CC	AMOUNT
000-00-0000	AYALA	C G	70001	08 85 0	01	1232.000	1232.00	0700 01	43.12	2.00	173	100	11	43.12	
000-00-0000	DONALDSON	H R	70001	08 85 0	01	1025.000	1025.00	0700 01	35.87	2.00	173	100	11	35.88	
000-00-0000	JENSON	P F	70001	08 85 0	01	1550.000	1550.00	0700 01	54.25	2.00	173	100	11	54.25	
000-00-0000	JENSON	P F	70001	07 85 0				02	3.27			100	12	3.28	
000-00-0000	OWEN	T A	70001	08 85 0	04	5.500	968.00	0700 01	33.88	2.00	400	100	11	33.88	
000-00-0000	PELTIER	E R	70001	08 85 0	01	850.000	850.00	0700 01	29.75	2.00	173	100	11	29.75	
000-00-0000	PELTIER	E R	70001	08 85 0				04	15.00			100			
000-00-0000	RAMOS	D	70001	08 85 0	01	1550.000	1516.00	0700 01	53.06	2.00	173	100	11	53.06	
000-00-0000	SHIMADA	F B	70001	08 85 0	01	1890.000	1890.00	0700 01	66.15	2.00	173	100	11	66.15	
000-00-0000	STOFFLE	T L	70001	08 85 0	01	1450.000	1450.00	0700 01	50.75	2.00	173	100	11	50.75	
000-00-0000	TYSON	C L	70001	08 85 0	01	1232.000	875.00	0700 01	30.62	2.00	173	100	11	30.63	
000-00-0000	UMEDA	C	70001	08 85 0	01	950.000	950.00	0700 01	33.25	2.00	173	100	11	33.25	
000-00-0000	UMEDA	C	70001	07 85 0	01	950.000	125.00	0700 03	4.37		173	100	13	4.38	
000-00-0000	YOUNG	J C	70001	08 85 0	04	4.850	853.60	0700 01	29.87	2.00	400	100	11	29.88	
000-00-0000	YUEN	P T	70001	08 85 0	01	1284.000	1284.00	0700 01	44.94	2.00	173	100	11	44.94	
UNIT 100 TOTAL						EARNINGS	14568.60	MEMBER NORMAL CONTRIBUTIONS	528.15	ADDITIONAL CONTRIBUTION		SURVIVOR CONTRIBUTION	24.00	TAX DEF MEM CONTRIBUTIONS	513.20
000-00-0000	AKERMAN	T C	75001	08 85 0	01	1380.000	1380.00	0900 01	62.10	2.00	173	200	11	62.10	
000-00-0000	BEEMAN	J	75001	08 85 0	01	1460.000	1460.00	0900 01	65.70	2.00	173	200	11	65.70	
000-00-0000	BRADSHAW	R A	75001	08 85 0	01	1650.000	1650.00	0900 01	74.25	2.00	173	200	11	74.25	
000-00-0000	COTTON	T L	75001	08 85 0	01	2185.000	2185.00	0900 01	98.32	2.00	173	200	11	98.33	
000-00-0000	ESTES	R P	75001	08 85 0	01	1310.000	1310.00	0900 01	58.95	2.00	173	200	11	58.95	
000-00-0000	HART	S R	75001	08 85 0	01	1895.000	1895.00	0900 01	85.27	2.00	173	200	11	85.28	
000-00-0000	HART	S R	75001	07 85 0	01	1895.000	600.00	0900 05	27.00			200	15	27.00	
000-00-0000	KOVEN	D L	75001	08 85 0	01	1380.000	1380.00	0900 01	62.10	2.00	173	200	11	62.10	
000-00-0000	LEE	J L	75001	08 85 0	01	1310.000	1310.00	0900 01	58.95	2.00	173	200	11	58.95	
000-00-0000	MUSCHETTO	P R	75001	08 85 0	01	1580.000	1580.00	0900 01	71.10	2.00	173	200	11	71.10	
000-00-0000	RICE	S T	75001	08 85 0	01	1460.000	1460.00	0900 01	65.70	2.00	173	200	11	65.70	
000-00-0000	SETZER	A T	75001	08 85 0	01	1380.000	1380.00	0900 01	62.10	2.00	173	200	11	62.10	
000-00-0000	SETZER	A T		08 85 0				08	25.00			200			
000-00-0000	ZIMMERMAN	H J	75001	08 85 0	01	1460.000	1460.00	0900 01	65.70	2.00	173	200	11	65.70	
UNIT 200 TOTAL						EARNINGS	19050.00	MEMBER NORMAL CONTRIBUTIONS	857.24	ADDITIONAL CONTRIBUTION	25.00	SURVIVOR CONTRIBUTION	24.00	TAX DEF MEM CONTRIBUTIONS	857.26
000-00-0000	DANFORTH	J J	74001	08 85 0	01	1265.000	1265.00	0900 01	56.92	2.00	173	300	11	56.93	
000-00-0000	DANFORTH	J J	74001	08 85 0	09	45.000	45.00	0900 06	2.02			300	16	2.03	
000-00-0000	NAVA	S R	74001	08 85 0	01	1550.000	1550.00	0900 01	69.75	2.00	173	300	11	69.75	
000-00-0000	SACKETT	H B	74001	08 85 0	01	1450.000	1450.00	0900 01	65.25	2.00	173	300	11	65.25	
000-00-0000	TAFT	R E	74001	08 85 0	04	6.850	1205.60	0900 01	54.25	2.00	400	300	11	54.25	
000-00-0000	WARE	G H	74001	08 85 0	01	1380.000	890.00	0900 01	40.05	2.00	173	300	11	40.05	
UNIT 300 TOTAL						EARNINGS	6405.60	MEMBER NORMAL CONTRIBUTIONS	288.24	ADDITIONAL CONTRIBUTION		SURVIVOR CONTRIBUTION	10.00	TAX DEF MEM CONTRIBUTIONS	288.26
EMPLOYER CODE/NAME 0000 CITY OF WAGONTRACK PAGE 001						EARNINGS	40024.20	MEMBER NORMAL CONTRIBUTIONS	1673.63	ADDITIONAL CONTRIBUTION	25.00	SURVIVOR CONTRIBUTION	58.00	TAX DEF MEM CONTRIBUTIONS	1658.72

\*These columns are needed only if the employer pays any of the member's contribution, or if the member's contributions are tax-deferred.

Payroll Reporting  
All Computer Methods—Payroll Listing

STATE OF CALIFORNIA  
PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
EMPLOYER CODE 0000 OFFICE CODE 010 SUMMARY OF PAYROLL  
CURRENT SERVICE PERIOD 08-85-0

COVERAGE GROUP	EMPLOYER RATE	MEMBER EARNINGS	EMPLOYER CONTRIBUTIONS		MEMBER CONTRIBUTIONS
70001	13.008	14,568.60	1,895.08	NORMAL	1,673.63
74001	28.824	19,050.00	5,490.97	TDMC	1,658.72
75001	28.824	6,405.60	1,846.35	ADDITIONAL	25.00
				SUB-TOTAL	3,357.35
				SURVIVOR	58.00
	TOTALS	40,024.20	9,232.40		3,415.35
				TOTAL EMPLOYER AND MEMBER CONTRIBUTIONS	12,647.75

EMPLOYER CODE/NAME 0000 CITY OF WAGONTRACK  
PAGE 002 OF 002

## **SUPPLEMENTAL PAYROLL REPORTING FORM ALL COMPUTERIZED REPORTING METHODS (PERS-MEM-624)**

### **PURPOSE:**

The Supplemental Payroll Reporting Form (PERS-MEM-624) is used by employers reporting via diskette or magnetic tape to manually include last-minute changes or corrections to the reports being submitted for a service period. The data on the hard copy payroll listing must agree with the diskette or magnetic tape. *DO NOT* make manual changes to payroll listing. Use the MEM-624 for this purpose.

### **WHEN TO COMPLETE:**

Complete the Supplemental Payroll Reporting Form only when last-minute changes to the report are necessary.

### **SPECIAL INSTRUCTIONS:**

1. The Supplemental Form is to be used only for last-minute changes when the payroll cannot be re-run. Since your computer system should be designed to handle the reporting requirements outlined in this manual, the Supplemental Form *is not* to be used to handle computer system problems.  
A maximum of five completed pages of forms will be accepted for any one payroll. If more than five are submitted, PERS will charge the agency key entry costs of \$ .60 a line with a \$25.00 minimum. An alternative is to submit an additional diskette or magnetic tape with a hard copy and Summary Report (ACC-626) all labeled as a "Special" report.
2. Complete the MEM-624 in duplicate; send the original copy to PERS along with the Payroll Listing, tape or diskette and the Summary Report, Member and Employer Contributions (ACC-626). Keep the duplicate for your files.
3. For basic information on each item used to complete this form, see pages 2-9 through 2-14, "Payroll Reporting Elements". The chart on page 2-15 shows how the elements relate to each other based on the contribution code.







STATE OF CALIFORNIA  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
**SUPPLEMENTAL PAYROLL REPORTING FORM**  
 PERS-MEM-624 Rev. 7-88

SERVICE PERIOD TYPE CODES		PAY CODES		CONTRIBUTION CODES	
ITEM	CODE	ITEM	CODE	ITEM	CODE
MONTHLY	0	MONTHLY PAY RATE	01	NORMAL CURRENT CONTR.	01
YEAR MONTHLY 1ST HALF	1	MONTHLY PAY RATE	02	PREVIOUS PERIOD CONTR. DEFICIT	02
YEAR MONTHLY 2ND HALF	2	CASH PAY RATE	03	PREVIOUS PERIOD SERVICE ADJ.	03
BI-WEEKLY 1ST PAYROLL	3	MISC. PAY RATE	04	CONTRIBUTION RECEIVABLE	04
BI-WEEKLY 2ND PAYROLL	4			RETROACTIVE SALARY ADJ.	05
BI-WEEKLY 3RD PAYROLL	5			SPECIAL COMPENSATION	06
QUARTER-MONTHLY 1ST PAYROLL	6	NON-SPECIAL COMPENSATION	07	SUPPLEMENTAL CONTRIBUTION	07
QUARTER-MONTHLY 2ND PAYROLL	7	REPRESENTING 100% ADDITIONAL SERVICE	08	ADDITIONAL CONTRIBUTIONS	08
				EMPLOYER PAID	09

FOR PERS USE ONLY

EMPLOYER CODE (1) OFFICE CODE (2)

EMPLOYER NAME (3)

SERVICE PERIOD (4) SPECIAL PAYROLL (5)

ENTER THE TOTALS FROM THE PAYROLL LISTING (6) TOTAL MEMBER EARNINGS (7) TOTAL NORMAL CONTRIBUTIONS (8) TOTAL TAX DEFERRED CONTRIBUTIONS (9) TOTAL ADDITIONAL CONTRIBUTIONS (10) TOTAL SURVIVOR CONTRIBUTIONS

SOCIAL SECURITY NUMBER	MEMBER NAME	COVERAGE GROUP	SERVICE PERIOD	PAY CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTIONS	TAX DEFERRED CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	TOTAL CONTRIBUTIONS

ITEM	BLOCK TITLE	INSTRUCTIONS
1	Employer Code	Enter the 4-digit employer code assigned by PERS. It is found in the Coverage Key, Item 1.
2	Office Code	This PERS-assigned code is required only for agencies who regularly submit more than one payroll for the service period (using the same employer code and service period type code).  Enter the 3-digit code assigned to this payroll. Leave blank if your agency does not use office codes.
3	Employer Name	Enter the full name of your agency.
4	Service Period	Enter the 5-digit service period for which the Supplemental Form is being submitted; 2-digit month, 2-digit year (last 2 digits of year), and 1-digit type code. Use the same service period here as on the Summary Report, Member and Employer Contributions (ACC-626).
5	Special Payroll	Check this block only when you are submitting an entire payroll that is reporting a special situation, such as a retroactive raise or mass correction. Leave blank when it does not apply.
6	Total Member Earnings	Enter the total of member earnings from the diskette or magnetic tape before changes from the Supplemental Form are applied.
7	Total Normal Contributions	Enter the total of contribution codes 01, 02, 03, 04, 05, and 06 from the diskette or tape, before changes from the Supplemental Form are applied.
8	Total Tax Deferred Contributions	Enter the total of contribution codes 11, 12, 13, 15, and 16 from the diskette or tape, before changes from the Supplemental Form are applied. Leave blank when there are no tax deferred member contributions.
9	Total Additional Contributions	Enter the total of additional contributions (contribution codes 08 and 09) from the diskette or tape before changes from the Supplemental Form are applied. Leave blank when no additional contributions are reported.

Payroll Reporting  
 All Computer Methods—MEM-624

STATE OF CALIFORNIA  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
**SUPPLEMENTAL PAYROLL REPORTING FORM**  
 PERS NEW EARN 3 MB

SERVICE PERIOD TYPE CODES		PAY CODES		CONTRIBUTION CODES	
ITEM	CODE	ITEM	CODE	ITEM	TAX DEFERRED
MONTHLY	0	MONTHLY PAY RATE	01	NORMAL CURRENT CONTR	01
SEM-MONTHLY 1ST HALF	1	MONTHLY PAY RATE	04	PROR PERIOD CONTR ADJUST	02
SEM-MONTHLY 2ND HALF	2	DAILY PAY RATE	06	PROR PERIOD EARNINGS ADJ	03
WEEKLY 1ST PAYROLL	3	DAILY PAY RATE	08	CONTRIBUTION RECEIVABLE	04
WEEKLY 2ND PAYROLL	4	WEEKLY PAY RATE	09	RETROACTIVE SALARY ADJ	05
BIWEEKLY 1ST PAYROLL	5			SPECIAL CONTRIBUTION	06
BIWEEKLY 2ND PAYROLL	6	FOR SPECIAL COMPENSATION		SURVIVOR CONTRIBUTION	07
QUONOR WEEKLY 1ST PAYROLL	7	REPRESENTING ADDITIONAL SERVICE		ADDITIONAL CONTRIBUTIONS	08
QUONOR WEEKLY 2ND PAYROLL	8			EMPLOYEE PAID	09
				EMPLOYER PAID	0A

FOR PER1 USE ONLY

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUPPLEMENTAL PAYROLL REPORTING FORM FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-00480).

EMPLOYER NAME: \_\_\_\_\_

EMPLOYER SOCIAL SECURITY NUMBER: \_\_\_\_\_

EMPLOYER FEDERAL IDENTIFICATION NUMBER: \_\_\_\_\_

SPECIAL PAYROLL:

ENTER THE TOTALS FROM THE PAYROLL LISTING

TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS

11 SOCIAL SECURITY NUMBER	12 MEMBER NAME LAST	13 COVERAGE GROUP	14 SERVICE PERIOD YY MM	PAY CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTIONS	TAX DEFERRED CONTRIBUTIONS	NEW EARNINGS	NEW EARNINGS CODE	CITY CODE	TOTAL SURVIVOR CONTRIBUTIONS	
													STOCK	AMOUNT

- | ITEM | BLOCK TITLE                  | INSTRUCTIONS  |
|------|------------------------------|---|
| 10   | Total Survivor Contributions | Enter the total of survivor contributions from the diskette or tape before changes from the Supplemental Form are applied. Leave blank when no survivor contributions are reported. |
| 11   | Social Security Number       | Enter the member's 9-digit Social Security number. This number MUST be entered correctly as it is the main source for identifying the member.                                       |
| 12   | Member Name                  | Enter the member's last name, up to 10 characters, and first initial. Enter the middle initial when applicable.   |
| 13   | Coverage Group               | Enter the member's 5-digit coverage group. If it is not known, see your Coverage Key, Item 3.0.<br><br>Coverage group is not used with contribution codes 08 and 09.                |
| 14   | Service Period               | Enter the 5-digit service period for which the transaction is being reported; 2-digit month, 2-digit year (last 2 digits of year), and 1-digit type code.                           |

NOTE: Determine the contribution code (Item No. 18) before making any individual entry for your members. See pages 2-17 through 2-27 for assistance.



STATE OF CALIFORNIA  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
**SUPPLEMENTAL PAYROLL REPORTING FORM**  
 PERS MEMBERSHIP TYPE

EMPLOYER CODE: [ ] OFFICE CODE: [ ]

EMPLOYER NAME: [ ]

MEMBER PERIOD: [ ] SPECIAL PAYROLL: [ ]

ENTER THE TOTALS FROM THE PAYROLL LISTING:

TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS
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FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUPPLEMENTAL PAYROLL REPORTING FORM FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURE'S MANUAL (PERS-HAND-10-430)

SERVICE PERIOD TYPE CODES	PAY CODES	CONTRIBUTION CODES
MONTHLY 1	MONTHLY PAY RATE 01	NORMAL CURRENT CONTRIBUTION 01
NEW MONTHLY 1ST HALF 1	HOURLY PAY RATE 04	PROVIDER PERIOD CONTRIBUTION ADJUST 02
NEW MONTHLY 2ND HALF 2	DAILY PAY RATE 06	PROVIDER PERIOD EARNINGS ADJ 03
BI-MONTHLY 1ST PAYROLL 3	BI-MONTHLY PAY RATE 08	CONTRIBUTION RECEIVABLE 04
BI-MONTHLY 2ND PAYROLL 4	FROM SPECIAL COMPENSATION 09	RETROACTIVE CALLING ADJ 05
BI-MONTHLY 3RD PAYROLL 5	REPRESENTING NO ADDITIONAL SERVICE 10	SPECIAL COMPENSATION 06
QUARTER-MEETLY 1ST HALF 6		SURVIVOR CONTRIBUTION 07
QUARTER-MEETLY 2ND PAYROLL 7		EMPLOYEE PFD 08
		EMPLOYER PFD 09

SOCIAL SECURITY NUMBER	MEMBER NAME	COUNSELOR GROUP	SERVICE PERIOD	TAX CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTIONS	TAX DEFERRED CONTRIBUTIONS	MEMBER CONTRIBUTIONS	TAX DEFERRED CONTRIBUTIONS
				15	16						

**ITEM BLOCK TITLE INSTRUCTIONS**

NOTE: When using Contribution Codes 02, 12, 04, 08, or 09 the following items must be blank or zero:

- No. 15 Pay Code
- No. 16 Pay Rate
- No. 17 Member Earnings
- No. 18 Contribution Rate
- No. 21 Survivor Contribution

- 15 Pay Code Enter the appropriate 2-digit pay code from the list at the top of the form.
- 16 Pay Rate Enter the pay rate corresponding to the pay code shown in item No. 15. Show the pay rate with three digits after the decimal.

Example:

Hourly pay rate = \$5.70 1/2

ENTER:

5	7	0	5
---	---	---	---

Hourly pay rate = \$6.50

ENTER:

6	5	0	0
---	---	---	---

Monthly pay rate = \$600.00

ENTER:

6	0	0	0	0	0
---	---	---	---	---	---

Payroll Reporting  
 All Computer Methods—MEM-624

STATE OF CALIFORNIA  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 SUPPLEMENTAL PAYROLL REPORTING FORM  
 (MAY 1982 EDITION)

SUPPLIER CODE: [ ] OFFICE CODE: [ ]

SERVICE PERIOD TYPE CODES  
 ITEM CODE  
 MONTHLY 1ST HALF 1  
 SEMI-MONTHLY 1ST HALF 2  
 QUARTERLY 1ST HALF 3  
 WEEKLY 1ST HALF 4  
 BI-WEEKLY 1ST HALF 5  
 QUARTERLY 2ND HALF 6  
 WEEKLY 2ND HALF 7

PAY CODES  
 ITEM CODE  
 MONTHLY PAY RATE 01  
 SEMI-MONTHLY PAY RATE 02  
 QUARTERLY PAY RATE 03  
 WEEKLY PAY RATE 04  
 BI-WEEKLY PAY RATE 05  
 FOR SPECIAL COMPENSATION REPRESENTING NO REGULAR SERVICES 06

CONTRIBUTION CODES  
 ITEM NORMAL DEFERRED  
 NORMAL CURRENT CONTR 01 14  
 PRIOR PERIOD CONTR ADJUST 02 15  
 CONTRIBUTION RECEIVABLE 03 16  
 RETRACTIVE SALARY ADJ 04 18  
 SPECIAL COMPENSATION 05 17  
 SURVIVOR CONTRIBUTION 06 19  
 ADDITIONAL CONTRIBUTIONS 07 20  
 EMPLOYEE PAID 08  
 EMPLOYER PAID 09

FOR PERS USE ONLY

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUPPLEMENTAL PAYROLL REPORTING FORM FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURE MANUAL (PERI-ADM-00-431)

SERVICE PERIOD: [ ] SPECIAL PAYROLL: [ ]

ENTER THE TOTALS FROM THE PAYROLL LISTING

TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS
-----------------------	----------------------------	----------------------------------	--------------------------------	------------------------------

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	COVERAGE GROUP	MEMBER EARNINGS AMOUNT	PAY CODE	PAYRATE	MEMBER EARNINGS (17)	CONTRIBUTION RATE (18)	NORMAL MEMBER CONTRIBUTIONS AMOUNT (19)	(20)	EMPLOYEE CONTRIBUTION TYPE	EMPLOYER CONTRIBUTION TYPE	DEFERRED CODE	TOTAL DEFERRED MEMBER CONTRIBUTIONS AMOUNT

**ITEM      BLOCK TITLE      INSTRUCTIONS**

17      Member Earnings      Enter the member's earnings for this transaction. To report a *negative* amount, enter a minus sign (-) to the left of the earnings or brackets ( [ ] ) around the earnings.

*Example:*

— 1 3 5 0 0 0

or

[ 1 3 5 0 0 0 ]

18      Contribution Rate      Enter the member's contribution rate. This is the rate found in Item 6.4 of the Coverage Key, under the member's coverage ~group. Enter 4 digits as shown:

Contribution rate = 7%

ENTER:

0 7 0 0

19      Normal Member Contribution Code      Enter the appropriate 2-digit code for the transaction for any contributions paid by the member. The contribution codes are shown on the top of the form and explained in detail beginning on page 2-17.

20      Normal Member Contribution Amount      Enter the amount of member contributions paid by the member for this transaction. Refer to page 2-29 for instructions on how to calculate contribution amount.

To report a *negative* amount, enter a minus sign (-) to the left of contribution amount or brackets ( [ ] ) around the contribution amount.

STATE OF CALIFORNIA  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
**SUPPLEMENTAL PAYROLL REPORTING FORM**  
 PERS-MEM-RY (Rev. 3/81)

EMPLOYER USE  
 OFFICE CODE

SERVICE PERIOD TYPE CODES	ITEM	CODE
MONTHLY	0	
SEMI-MONTHLY 1ST HALF	1	
SEMI-MONTHLY 2ND HALF	2	
BI-WEEKLY 1ST PAYROLL	3	
BI-WEEKLY 2ND PAYROLL	4	
QUADRI-WEEKLY 1ST PAYROLL	5	
QUADRI-WEEKLY 2ND PAYROLL	7	

PAY CODES	ITEM	CODE
MONTHLY PAY RATE	01	
HOURLY PAY RATE	04	
DAILY PAY RATE	08	
WAGE PAY RATE	09	
FOR SPECIAL COMPENSATION		
PRESENTING NO ADDITIONAL SERVICE		

CONTRIBUTION CODES	ITEM	NORMAL	TAX OFFERED
NORMAL CURRENT CONTR.	D1	11	
PROR PERIOD CONTR ADJUST	D2	12	
PROR PERIOD SURVIVOR ADJ	D3	13	
CONTRIBUTOR RECEIVABLE	D6		
RETROACTIVE SURVIVOR ADJ	D8	14	
SPECIAL COMPENSATION	D9	15	
SUPERVISOR CONTRIBUTION	D7		
ADDITIONAL CONTRIBUTIONS			
EMPLOYEE PFD	08		
EMPLOYER PFD	09		

FOR PERS USE ONLY

EMPLOYER NAME

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUPPLEMENTAL PAYROLL REPORTING FORM FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCURED MANUAL (PERS-A6000-43D)

EMPLOYER NUMBER	SPECIAL PAYROLL	ENTER THE TOTALS FROM THE PAYROLL USING	TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS

SOCIAL SECURITY NUMBER	MEMBER NAME	COVERAGE GROUP	CLASSIFICATION	PAY CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTIONS	TAX DEFERRED CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS

ITEM	BLOCK TITLE	INSTRUCTIONS	Reporting Frequency	Contribution Each Service Period
21	Survivor Contribution	Enter the appropriate amount, when the member is covered by the 1959 Survivor Benefit.	Monthly .....	\$2.00
			Semi-monthly .....	1.00
			Bi-weekly .....	.93
			Quadri-weekly .....	1.86

To report a *negative* amount, enter a minus sign (-) to the left of survivor contribution or brackets ( [ ] ) around survivor contribution.

NOTE: When using contribution codes 02, 12, 04, 05, 15, 06, 16, 08 and 09, the survivor contribution must be blank or zero.

Payroll Reporting  
 All Computer Methods—MEM-624

STATE OF CALIFORNIA  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 SUPPLEMENTAL PAYROLL REPORTING FORM  
 PERS 1000 EN Rev. 1/78

SERVICE PERIOD TYPE CODES  
 ITEM CODE  
 MONTHLY 01  
 SEMI-MONTHLY 1ST HALF 1  
 SEMI-MONTHLY 2ND HALF 2  
 BIWEEKLY 1ST PAYROLL 3  
 BIWEEKLY 2ND PAYROLL 4  
 BIWEEKLY 3RD PAYROLL 5  
 QUARTER WEEKLY 1ST PAYROLL 6  
 QUARTER WEEKLY 2ND PAYROLL 7

PAY CODES  
 ITEM CODE  
 MONTHLY PAY RATE 01  
 HOURLY PAY RATE 04  
 ONLY PAY RATE 08  
 WAGE PAY RATE 09  
 FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICES

CONTRIBUTION CODES  
 ITEM NORMAL DEFERRED  
 NORMAL EMPLOYER CONTRIBUTION 01 11  
 PERS PERIOD CONTRIBUTION 03 12  
 PERS PERIOD CONTRIBUTION ADJ 04 13  
 CONTRIBUTION RECEIVABLE 05 14  
 RETROACTIVE SALARY ADJ 06 15  
 SPECIAL COMPENSATION 08 16  
 SURVIVOR CONTRIBUTION 09 17  
 ADDITIONAL CONTRIBUTIONS 09 18  
 EMPLOYEE PAID 09 19  
 EMPLOYER PAID 09 20

FOR PERS USE ONLY

EMPLOYER NAME

MONTHS PERIOD SPECIAL PAYROLL

ENTER THE TOTALS FROM THE PAYROLL LISTING

TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS
-----------------------	----------------------------	----------------------------------	--------------------------------	------------------------------

SOCIAL SECURITY NUMBER	MEMBER'S NAME	COVERAGE GROUP	SERVICE PERIOD	PAY CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTIONS	TAX DEFERRED CONTRIBUTIONS	EMPLOYER PAID	EMPLOYEE PAID	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS
												22	23
												24	25

- |             |   |  |
|-------------|---|--|
| <b>ITEM</b> | <b>BLOCK TITLE</b>                      | <b>INSTRUCTIONS</b>  |
| 22          | Work Schedule Code                      | <p>Enter the 3-digit code which identifies the work base the employer considers to be average full-time employment for employees in the same group.</p> <p>When the pay code is 01, report the number of hours per month:</p> <p style="text-align: right;">ENTER:</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">1 7 3</div> <p>173 hours per month—</p> <p>When the pay code is 04, report the number of hours per week:</p> <p style="text-align: right;">ENTER:</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">3 7 5</div> <p>37.5 hours per week—</p> <p>When the pay code is 08, report the number of days per week:</p> <p style="text-align: right;">ENTER:</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">0 4 5</div> <p>4.5 days per week—</p> <p>Work schedule code should only be present with contribution codes 01, 11, 03 or 13.</p> |
| 23          | Unit Code                               | <p>See page 2-13 for further information on work schedule code.</p> <p>Unit codes are used by the employer to identify employees within payroll units or employee groups. This 3-digit code is optional for all employers except county schools. <i>COUNTY SCHOOLS must use the 3-digit code found in the Coverage Key.</i></p>  |
| 24          | Tax Deferred Member Contribution Code   | <p>Enter the appropriate 2-digit code for the transaction if the member's contributions are being paid by the employer or if the contributions are tax deferred (employer pick-up). The contribution codes are shown on the top of the form and explained in detail beginning on page 2-17.</p>  |
| 25          | Tax Deferred Member Contribution Amount | <p>Enter the amount of employer paid member contributions or tax deferred member contributions. Refer to page 2-29 for instructions on how to calculate contribution amount.</p> <p>To report a <i>negative</i> amount, enter a minus sign (-) to the left or brackets ( [ ] ) around contribution amount.</p>   |

26	27	28	29		
PAGE NUMBER	TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS
ENTER THE ADJUSTED TOTALS HERE AND ON THE SUMMARY (PLEASE ACC-626)					
ORIGINAL TO SYSTEM DUPLICATE TO AGENCY					

- | ITEM | BLOCK TITLE                      | INSTRUCTIONS  |
|------|----------------------------------|---|
| 26   | Page Number                      | <p>If only one Supplemental Form is being submitted, enter:</p> <p style="text-align: center;">1 of 1</p> <p>If more than one Supplemental Form is being submitted, enter the page number on the left and the total pages on the right, for example:</p> <p style="text-align: center;">2 of 3</p>  |
| 27   | Total Member Earnings            | <p>Calculate the sum of Item No. 6 (Total Member Earnings) and Item No. 17 (Member Earnings column) and enter the new total. <b>If more than one page is being used, enter the total on the final page only.</b></p> <p><b>NOTE:</b> This new Total Member Earnings sum must agree with the total entered in Item No. 5 on the Summary Report (ACC-626).</p>                            |
| 28   | Total Normal Contributions       | <p>Add the amount in Item No. 7 (Total Normal Contributions) to the amounts in Item No. 20 (Normal Member Contributions Amount), excluding contribution codes 08 and 09, and enter the new total. <b>If more than one page is being used, enter the total on the final page only.</b></p> <p>Enter this total in Item No. 7 on the Summary Report (ACC-626).</p>                        |
| 29   | Total Tax Deferred Contributions | <p>Calculate the sum of Item No. 8 (Total Tax Deferred Contributions) and Item No. 25 (Tax Deferred Member Contribution Amount) and enter the new total. <b>DO NOT</b> include amounts reported as contribution codes 08 or 09. <b>If more than one page is being used, enter the total on the final page only.</b> Enter this total in Item No. 8 on the Summary Report (ACC-626).</p> |

Payroll Reporting  
 All Computer Methods—MEM-624

PAGE NUMBER	ENTER THE ADJUSTED TOTALS HERE AND ON THE SUMMARY REPORT ACC-626			
	TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS
				<b>30</b>
				<b>31</b>
ORIGINAL TO SYSTEM DUPLICATE TO AGENCY				

- | ITEM | BLOCK TITLE                    | INSTRUCTIONS   |
|------|--------------------------------|--|
| 30   | Total Additional Contributions | <p>Calculate the sum of Item No. 9 (Total Additional Contributions) and amounts reported as contribution codes 08 and 09 in Item No. 20 (Normal Member Contributions Amount) and enter the new total. <b>If more than one page is being used, enter the total on the final page only.</b></p> <p>NOTE: This new Total Additional Contributions sum must also be entered in Item No. 9 on the Summary Report (ACC-626).</p> |
| 31   | Total Survivor Contributions   | <p>Calculate the sum of Item No. 10 (Total Survivor Contributions) and Item No. 21 (Survivor Contribution column) and enter the new total. <b>If more than one page is being used, enter the total on the final page only.</b></p> <p>NOTE: This new Total Survivor Contributions sum must also be entered in Item No. 11 on the Summary Report (ACC-626).</p>   |

NOTE: In addition to adjusting the Total Member Earnings, Total Tax Deferred Contributions, Total Normal Contributions, Total Additional Contributions and Total Survivor Contributions, be sure to adjust the total earnings by coverage group before entering on the Summary Report (ACC-626).

## SUPPLEMENTAL PAYROLL REPORTING FORM—MEM-624

Examples (See page 2-97 for actual entries):

1. A new PERS member, Frank P. Howard, came to work near the end of the current service period. The payroll office was notified after the payroll was run but before submitting it to PERS. You need to add this member on the MEM-624.
2. One of your members, Donald Ramos, separated from employment with your agency at the end of the last reported service period. The payroll office was notified after the payroll was run but before submitting it to PERS. To delete this member from the payroll, enter the transaction exactly as it appears on the diskette or tape and enter a minus (-) before the Member Earnings (Item No. 17), Normal Member Contribution Amount (Item No. 20), Survivor Contribution (Item No. 21), and Tax Deferred Member Contribution Amount (Item No. 25).
3. One of your members, Pamela T. Yuen, did not work a full pay period last month. Her earnings were less than that reported on the payroll. Since the payroll has not yet been submitted to PERS, you may make the adjustment on the MEM-624. Do this by making two payroll entries: (a) one reversing out the entry exactly as it shows on the diskette or tape, but with negative money amounts in Items No. 17, 20, 21, and 25, and (b) the other entry showing the correct amounts.





FOR PERS USE ONLY

**CONTRIBUTOR CODES**

ITEM	CONTRIBUTOR CODE	NORMAL	DEFERRED
MONTHLY CURRENT CONTR	01		11
MONTH PERIOD CONTR ADJUST	02		12
CONTRIBUTOR RECEIVABLE	03		13
SPECIAL CONTRIBUTION	04		14
SURVIVOR CONTRIBUTION	05		15
EMPLOYEE CONTRIBUTION	06		16
EMPLOYEE PAID CONTRIBUTIONS	07		17
EMPLOYEE PAID CONTRIBUTIONS	08		18
EMPLOYEE PAID CONTRIBUTIONS	09		19

**PAY CODES**

ITEM	PAY CODE
MONTHLY PAY RATE	01
WEEKLY PAY RATE	02
WEEKLY PAY RATE	03
WEEKLY PAY RATE	04
WEEKLY PAY RATE	05
WEEKLY PAY RATE	06
WEEKLY PAY RATE	07
WEEKLY PAY RATE	08
WEEKLY PAY RATE	09
WEEKLY PAY RATE	10
WEEKLY PAY RATE	11
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WEEKLY PAY RATE	92
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WEEKLY PAY RATE	96
WEEKLY PAY RATE	97
WEEKLY PAY RATE	98
WEEKLY PAY RATE	99
WEEKLY PAY RATE	00

**SERVICE PERIOD TYPE CODES**

ITEM	SERVICE PERIOD TYPE CODE
MONTHLY	0
WEEKLY	1
SEMI-MONTHLY	2
QUARTERLY	3
BI-MONTHLY	4
BI-WEEKLY	5
BI-MONTHLY	6
QUARTERLY	7
BI-WEEKLY	8
BI-MONTHLY	9
QUARTERLY	10
BI-WEEKLY	11
BI-MONTHLY	12
QUARTERLY	13
BI-WEEKLY	14
BI-MONTHLY	15
QUARTERLY	16
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BI-MONTHLY	18
QUARTERLY	19
BI-WEEKLY	20
BI-MONTHLY	21
QUARTERLY	22
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BI-MONTHLY	24
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BI-WEEKLY	26
BI-MONTHLY	27
QUARTERLY	28
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BI-MONTHLY	30
QUARTERLY	31
BI-WEEKLY	32
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BI-WEEKLY	92
BI-MONTHLY	93
QUARTERLY	94
BI-WEEKLY	95
BI-MONTHLY	96
QUARTERLY	97
BI-WEEKLY	98
BI-MONTHLY	99
QUARTERLY	00

STATE OF CALIFORNIA  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
**SUPPLEMENTAL PAYROLL REPORTING FORM**  
 (REGISTRATION 2.00)

EMPLOYER CODE: 00000  
 OFFICE CODE: 0110

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUPPLEMENTAL PAYROLL REPORTING FORM FOUND IN THE PAYROLL REPORTING SECTION OF THIS PROCEDURE'S MANUAL (PERS-ADM-20-43D).

EMPLOYER NAME:  
 City of Wagontrack

ENTER THE TOTALS FROM THE PAYROLL LISTING

SERVICE PERIOD TYPE CODE	088990	TOTAL MEMBER EARNINGS	4,002,420	TOTAL NORMAL CONTRIBUTIONS	1,673,163	TOTAL TAX DEFERRED CONTRIBUTIONS	1,658,772	TOTAL ADDITIONAL CONTRIBUTIONS	2,510	TOTAL SURVIVOR CONTRIBUTIONS	5,810
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SOCIAL SECURITY NUMBER	MEMBER NAME LAST	PAY CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTIONS	TAX DEFERRED CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS	TOTAL CONTRIBUTIONS	MEMBER CONTRIBUTIONS	TAX DEFERRED CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS
00001000000000000000	WAGONTRACK	P 1	15000000	430000	0.700001	151052100	151052100	151052100	173	100	11	151052100	151052100	151052100
00001000000000000000	WAGONTRACK	P 0	15500000	1516000	0.700001	531061000	531061000	531061000	173	100	11	531061000	531061000	531061000
00001000000000000000	WAGONTRACK	P 1	12840000	1284000	0.700001	44942000	44942000	44942000	173	100	11	44942000	44942000	44942000
00001000000000000000	WAGONTRACK	P 1	12840000	1284000	0.700001	46822000	46822000	46822000	173	100	11	46822000	46822000	46822000

ENTER THE ADJUSTED TOTALS FROM THE SUMMARY REPORT ACC-624

TOTAL MEMBER EARNINGS	4,002,420	TOTAL NORMAL CONTRIBUTIONS	1,673,163	TOTAL TAX DEFERRED CONTRIBUTIONS	1,658,772	TOTAL ADDITIONAL CONTRIBUTIONS	2,510	TOTAL SURVIVOR CONTRIBUTIONS	5,810
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ORIGINAL TO SYSTEM  
 DUPLICATE TO AGENCY



## **ALL REPORTING METHODS**

### **TIME EXTENSIONS AND WAIVERS**

PERS may for good cause grant an extension of time for the payment of contributions and/or the filing of payroll reports, provided a written request for such extension is received in the PERS Sacramento office at least 10 days before it becomes delinquent. The extension can be for a single service period or it can cover up to one fiscal year. In the latter case, the circumstances surrounding the need for an extension would need to be re-evaluated each fiscal year.

PERS may waive delinquent charges upon satisfactory proof of conditions existing beyond the employer's control. Normally, PERS does not consider internal procedures or payment processes utilized by an employer as acceptable justification for late reporting and contribution payments. Requests for waivers should be submitted in writing to the PERS Sacramento office on or immediately after the date the payroll reports and/or contributions are due.

Mail requests for extensions or waivers to the following address:

Public Employees' Retirement System  
P.O. Box 942704  
Sacramento, CA 94229-2704

Attention: Member Services Division  
Manager, Section 140

**NOTE:** Member accounts will not receive full interest credit for the fiscal year if the payroll reports for the May and prior service periods are not received by June 30. The June payroll period report must be received on or before July 31.



**SUMMARY REPORT  
MEMBER AND EMPLOYER CONTRIBUTIONS  
(PERS-ACC-626)  
ALL REPORTING METHODS**

**PURPOSE:**

The Summary Report (PERS-ACC-626) is used by employers to summarize member and employer contributions being reported each service period. It is also used to identify contributions being submitted in advance of the payroll detail.

**WHEN TO COMPLETE:**

Complete the Summary Report any time contributions are submitted to PERS. [Exception: Adjustment payments may be submitted separately with a Notice of Adjustment (ACC-1520) or a Notice of Adjustment, Employer Contributions (ACC-344).]

**SPECIAL INSTRUCTIONS:**

1. Prepare the Summary Report in triplicate; submit the original and first copy to PERS. Retain the second copy for your records.
2. Make the remittance payable to the Public Employees' Retirement System. Include in the remittance any adjustments that are required; attach the ACC-1520 or ACC-344 to support any adjustments made. The PERS Board of Administration has approved the use of Employer Surplus Asset Accounts to offset employer and/or member contributions due PERS for service periods ending on or after July 1, 1988, for agencies identified as having a surplus asset account. Each surplus asset account is identified by category of members (miscellaneous or safety) and can only be used to offset employer and/or member contributions for coverage groups contained in that specific category. For additional information, refer to PERS Circular Letter No. 100-615.  
  
DO NOT include as part of the remittance any payments for Social Security, Health Benefits, Contingency Reserve Fund, administrative charges or delinquency charges.
3. Employers may avoid delinquency charges by submitting at least 90% of the contributions due for a service period within the prescribed time frame (see "Deadlines and Delinquency Charges" under the specific method). In this case, submit a partially completed Summary Report for advance payments. See page 2-115 for an example of how to complete the Summary Report for advance payments.
4. Employers reporting by the pre-list method should use the Summary Worksheet of the Payroll Listing (MEM-625A) to prepare the Summary Report.  
  
Employers reporting via diskette or tape methods should use the adjusted totals on the Supplemental Form (MEM-624), if used, or the final totals on the last page of the hard copy payroll listing if a Supplemental Form is not used.
5. If two different employer rates for one coverage group are to be used, a separate payroll must be prepared for each employer rate. This means a separate payroll listing and a matching Summary Report.



STATE OF CALIFORNIA  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982



FOR PERS USE ONLY

**SUMMARY REPORT  
MEMBER AND EMPLOYER CONTRIBUTIONS**

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

SERVICE PERIOD TYPE CODES	ITEM	CODE
	MONTHLY	0
	SEMI-MONTHLY—1ST HALF	1
	SEMI-MONTHLY—2ND HALF	2
	BI-WEEKLY—1ST PAYROLL	3
	BI-WEEKLY—2ND PAYROLL	4
	BI-WEEKLY—3RD PAYROLL	5
	QUADRIWEEKLY—1ST PAYROLL	8
	QUADRIWEEKLY—2ND PAYROLL	7

<b>(A)</b> EMPLOYER CODE:		<b>(B)</b> EMPLOYER NAME:		<b>(C)</b> OFFICE CODE:	<b>(J)</b> SERVICE PERIOD			
					MONTH	YEAR	TYPE	
<b>(D)</b> CERTIFICATION				<input type="checkbox"/> <b>(D)</b> SPECIAL PAYROLL		<b>(K)</b> BEGINNING DATE		
I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER; AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.						MONTH	DAY	YEAR
<b>(E)</b> SIGNATURE		<b>(F)</b> DATE:		<input type="checkbox"/> <b>(I)</b> SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED		<b>(L)</b> ENDING DATE		
<b>(G)</b> NAME AND TITLE (PRINT OR TYPE)		<b>(H)</b> PHONE NO.:				MONTH	DAY	YEAR

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS		
1. COVERAGE GRP.	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS	7. NORMAL:
	%	\$			\$	\$
	%	\$			\$	8. TAX DEFERRED:
	%	\$			\$	\$
	%	\$			\$	9. ADDITIONAL:
	%	\$			\$	\$
	%	\$			\$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):
	%	\$			\$	\$
	%	\$			\$	11. SURVIVOR BENEFIT:
	%	\$			\$	\$
	%	\$			\$	12. TOTAL MEMBER CONTRIBUTIONS:
	%	\$			\$	\$
	%	\$			\$	
	%	\$			\$	
	%	\$			\$	
5. TOTAL MEMBER EARNINGS:			\$	6. TOTAL EMPLOYER CONTRIBUTIONS:		\$

13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12) \$

ADJUSTMENTS:

14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY \$

14.B SURPLUS ASSET: SAFETY CATEGORY \$

14.C ACC-344/ACC-1520 ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing. \$

15. ADVANCE PAYMENT \$

16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15) PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM. \$

FOR PERS USE ONLY			
Control No. and Business Month	100% Change	Audited	Remittance Amount \$
			17.
			Date Paid
			18.
			Previous Document Number

PERS-ACC-626 (7/88)

WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.





STATE OF CALIFORNIA  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982



FOR PERS USE ONLY

**SUMMARY REPORT  
 MEMBER AND EMPLOYER CONTRIBUTIONS**

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIMONTHLY—1ST PAYROLL	6
QUADRIMONTHLY—2ND PAYROLL	7

EMPLOYER CODE: <b>(A)</b>		EMPLOYER NAME: <b>(B)</b>		OFFICE CODE: <b>(C)</b>	SERVICE PERIOD											
CERTIFICATION I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER; AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.					MONTH			YEAR			TYPE					
					MONTH			DAY			YEAR					
SIGNATURE <b>(E)</b>		DATE: <b>(F)</b>		<input type="checkbox"/> SPECIAL PAYROLL <b>(D)</b>		MONTH			DAY			YEAR				
NAME AND TITLE (PRINT OR TYPE) <b>(G)</b>		PHONE NO.: <b>(H)</b>		<input type="checkbox"/> SUPPLEMENTAL PAYROLL <b>(I)</b>		MONTH			DAY			YEAR				
					REPORTING FORM ATTACHED (PERS-ACC-624)			MONTH			DAY			YEAR		

ITEM	BLOCK/TITLE	INSTRUCTIONS
A	Employer Code	Enter the 4 digit employer code assigned by PERS. It is found in the Coverage Key, Item 1.
B	Employer Name	Enter the full name of your agency.
C	Office Code	This PERS assigned code is required only for agencies who regularly submit more than one payroll for the service period (using the same employer code and service period type code).  Enter the 3 digit code assigned to this payroll. Leave blank if your agency does not use office codes.
D	Special Payroll	Check this block only when you are submitting an entire payroll that is reporting a special situation such as a retroactive raise or mass correction. Leave blank if it does not apply.
E	Signature	Have the person responsible for the accuracy of the entire payroll sign here after the form has been completed.
F	Date	Enter the date the Summary Report is signed.
G	Name and Title	Print or type the name and title of the person who signed in Item E.
H	Telephone Number	Enter the area code and telephone number of the person signing the Summary Report.
I	Supplemental Payroll Reporting Form Attached	Check this block when a Supplemental Form (MEM-624) is attached. (This form is for diskette and tape methods only.)

Payroll Reporting  
 All Methods—ACC-626

STATE OF CALIFORNIA  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982



FOR PERS USE ONLY

**SUMMARY REPORT**  
**MEMBER AND EMPLOYER CONTRIBUTIONS**

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

SERVICE PERIOD TYPE CODES	
ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIBWEEKLY—1ST PAYROLL	6
QUADRIBWEEKLY—2ND PAYROLL	7

EMPLOYER CODE:		EMPLOYER NAME:		OFFICE CODE:		SERVICE PERIOD		
						MONTH	YEAR	TYPE
CERTIFICATION						J		
I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.						SPECIAL PAYROLL		
						K		
SIGNATURE			DATE:			ENDING DATE		
NAME AND TITLE (PRINT OR TYPE)			PHONE NO.:			MONTH	DAY	YEAR
						L		
						REPORTING FORM ATTACHED (PERS-ACC-624)		

- | ITEM | BLOCK TITLE    | INSTRUCTIONS   |
|------|----------------|--|
| J    | Service Period | Enter the 5 digit service period for which the Summary Report is being submitted; 2 digit month, last 2 digits of year, and 1 digit type code.<br><br>The service period shown here must agree with that shown on the Payroll Listing (all reporting methods) and Supplemental Form (MEM-624), if used (diskette and tape methods only).<br><br>Whenever a special payroll is submitted to report entries relating to a prior service period(s), the service period shown here should be a current service period with the corresponding beginning and ending dates for that service period. |
| K    | Beginning Date | Enter the 6 digit date on which the service period being reported began.<br>Example: 06 15 87  |
| L    | Ending Date    | Enter the 6 digit date on which the service period being reported ended.<br>Example: 06 28 87  |

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS		
1. COVERAGE GRP.	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS	7. NORMAL:
	%	\$			\$	\$
	%	\$			\$	8. TAX DEFERRED:
	%	\$			\$	\$
	%	\$			\$	9. ADDITIONAL:
	%	\$			\$	\$
	%	\$			\$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):
	%	\$			\$	\$
	%	\$			\$	11. SURVIVOR BENEFIT:
	%	\$			\$	\$
	%	\$			\$	12. TOTAL MEMBER CONTRIBUTIONS:
	%	\$			\$	\$
	%	\$			\$	
	%	\$			\$	
	%	\$			\$	
	%	\$			\$	
5. TOTAL MEMBER EARNINGS:		\$	6. TOTAL EMPLOYER CONTRIBUTIONS:		\$	

**ITEM      BLOCK TITLE      INSTRUCTIONS**

**EMPLOYER CONTRIBUTIONS**

- 1      Coverage Group      Enter each of the coverage groups shown on the payroll, one per line.
- 2      Employer Rate      Enter the current employer contribution rate that applies to each coverage group (Coverage Key, Item 7.0). Only one employer rate may be used for each coverage group on the Summary Report. Even if adjustments must be made to a previous service period which had a different employer rate, you must use the current rate.
- 3      Member Earnings      Enter the total member earnings for each coverage group.
- 4      Employer Contributions      Multiply the member earnings by the corresponding employer rate for each coverage group and enter the resulting employer contributions.
- 5      Total Member Earnings      Enter the sum of the Member Earnings column.  
  
For the *pre-list* method, this total must agree with that shown on the Summary Worksheet. For *diskette* and *tape* methods, this total must agree with that shown on the last page of the payroll listing or, if used, the Supplemental Payroll Reporting Form (MEM-624).
- 6      Total Employer Contributions      Enter the total of the Employer Contributions column.

Payroll Reporting  
All Methods—ACC-626

EMPLOYER CONTRIBUTIONS					MEMBER CONTRIBUTIONS	
1. COVERAGE GRP.	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=		4. EMPLOYER CONTRIBUTIONS
	%	\$			\$	7. NORMAL:
	%	\$			\$	\$
	%	\$			\$	8. TAX DEFERRED:
	%	\$			\$	\$
	%	\$			\$	9. ADDITIONAL:
	%	\$			\$	\$
	%	\$			\$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):
	%	\$			\$	\$
	%	\$			\$	11. SURVIVOR BENEFIT:
	%	\$			\$	\$
	%	\$			\$	12. TOTAL MEMBER CONTRIBUTIONS:
	%	\$			\$	\$

**ITEM      BLOCK TITLE      INSTRUCTIONS**

**MEMBER CONTRIBUTIONS**

7      Normal      Enter the total member contributions due as shown on the payroll. This total does not include contributions reported under Contribution Codes 08 or 09.

For the *pre-list* method, this total must agree with that shown on the Summary Worksheet. For *diskette* and *tape* methods, this total must agree with that shown on the last page of the payroll listing or, if a Supplemental Form (MEM-624) is used, the normal and tax deferred contributions shown on the Summary Report must agree with the total normal contributions shown on the Supplemental Form.

8      Tax Deferred      Enter the total tax deferred member contributions due as shown on the payroll. This total does not include contributions reported under Contribution Codes 08 or 09.

For the *pre-list* method, this total must agree with that shown on the Summary Worksheet. For *diskette* and *tape* methods, this total must agree with that shown on the last page of the payroll listing or, if a Supplemental Form (MEM-624) is used, the normal and tax deferred contributions shown on the Summary Report must agree with the total normal contributions shown on the Supplemental Form.

9      Additional      Enter the total of employee and employer paid additional contributions due as shown on the payroll (Contribution Codes 08 and 09 *only*).

For the *pre-list* method, this total must agree with that shown on the Summary Worksheet. For *diskette* and *tape* methods, this total must agree with that shown on the last page of the payroll listing or, if used, the Supplemental Payroll Reporting Form (MEM-624).

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS
1. COVERAGE GRP.	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	4. EMPLOYER CONTRIBUTIONS
	%	\$	\$	7. NORMAL \$
	%	\$	\$	8. TAX DEFERRED: \$
	%	\$	\$	9. ADDITIONAL: \$
	%	\$	\$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9): \$
	%	\$	\$	11. SURVIVOR BENEFIT: \$
	%	\$	\$	12. TOTAL MEMBER CONTRIBUTIONS: \$
	%	\$	\$	
	%	\$	\$	
	%	\$	\$	
5. TOTAL MEMBER EARNINGS:			\$	6. TOTAL EMPLOYER CONTRIBUTIONS: \$

ITEM	BLOCK TITLE	INSTRUCTIONS
10	Sub-total	Enter the total of Items 7, 8, and 9.
11	Survivor Benefit	Enter the total survivor contributions as shown on the payroll.  For the <i>pre-list</i> method, this total must agree with that shown on the Summary Worksheet. For <i>diskette</i> and <i>tape</i> methods, this total must agree with that shown on the last page of the payroll listing or, if used, the Supplemental Payroll Reporting Form (MEM-624).
12	Total Member Contributions	Enter the total of Items 10 and 11.

Payroll Reporting  
 All Methods—ACC-626

13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12)		\$	
<b>ADJUSTMENTS:</b>			
14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY		\$	
14.B SURPLUS ASSET: SAFETY CATEGORY		\$	
14.C ACC-344/ACC-1520	ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.	\$	
15. ADVANCE PAYMENT		\$	
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15)	PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.	\$	
<b>FOR PERS USE ONLY</b>			
Control No. and Business Month	100% Change	Audited	Remittance Amount \$
			17. Date Paid
			18. Previous Document Number

PERS-ACC-626 (7/88)

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89 86172

**ITEM BLOCK TITLE INSTRUCTIONS**

**BALANCE DUE**

- |     |   |  |
|-----|---|--|
| 13  | Total Member and Employer Contributions | Enter the total of Items 6 and 12.   |
| 14A | Surplus Asset: Miscellaneous Category   | Only to be used by agencies with a miscellaneous surplus asset account. Enter the amount of miscellaneous contributions to be deducted from your miscellaneous surplus asset account. The amount should always be negative to indicate credits from your surplus asset account.  |
| 14B | Surplus Asset: Safety Category          | Only to be used by agencies with a safety surplus asset account. Enter the amount of safety contributions to be deducted from your safety surplus asset account. The amount should always be negative to indicate credits from your surplus asset account.   |
| 14C | Adjustments: ACC-344/ACC-1520           | Enter only the amount of adjustments shown by either the "Notice of Adjustment, Employer Contributions", ACC-344, or the "Notice of Adjustment", ACC-1520. Do not enter corrections of member earnings and member contributions made on the payroll listing. If more than one adjustment is being reported, enter the net amount to be adjusted.<br><br>Attach the adjustment notice(s) to support the amount entered on this line.  |
| 15  | Advance Payment                         | This item is used in two ways:<br><br>1) When submitting an advance payment, enter the amount being submitted. See page 2-114 for an example of how to complete the Summary Report for submitting an advance payment.<br><br>2) When an advance payment has previously been submitted and this Summary Report contains the final payment and the payroll detail, enter the amount(s) submitted as an advance payment as a <i>deduction</i> to determine the balance due. Complete the Summary Report as you would for a regular payroll. See page 2-115 for an example.<br><br>If your check or warrant is more than the amount shown in block 16, "Balance Due", do not insert the difference (overpayment) here. PERS will send your agency an overpayment notice after the Summary Report has been processed. |

<b>13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS:</b> (ITEM 6 - ITEM 12)		\$
<b>ADJUSTMENTS:</b>	<b>14.A. SURPLUS ASSET: MISCELLANEOUS CATEGORY</b>	\$
	<b>14.B. SURPLUS ASSET: SAFETY CATEGORY</b>	\$
	<b>14.C. ACC-344/ACC-1520</b> ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.	\$
	<b>15. ADVANCE PAYMENT</b>	\$
<b>16. BALANCE DUE:</b> (ITEM 13 PLUS OR MINUS ITEM 14A 14B 14C OR 15)	PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.	\$
FOR PERS USE ONLY		
Control No. and Business Month	100% Change	Audited
		Remittance Amount \$
		17.
		Date Paid
		18.
		Previous Document Number

PERS-ACC-626 (7-88)

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BY PERL

ITEM	BLOCK TITLE	INSTRUCTIONS
16	Balance Due	Enter the total of Items 13, 14A, 14B, 14C, and 15.  Prepare one check or warrant payable to the Public Employees' Retirement System for the amount entered on this line.

**NOTE:** A separate Summary Report must be submitted each service period for each employer code and office code.





**EXAMPLE: REGULAR SUMMARY**

STATE OF CALIFORNIA  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982



FOR PERS USE ONLY

**SUMMARY REPORT  
MEMBER AND EMPLOYER CONTRIBUTIONS**

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-00-430)

SERVICE PERIOD TYPE CODES	
ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

EMPLOYER CODE: 0000	EMPLOYER NAME: CITY OF SAN RAUL	OFFICE CODE	SERVICE PERIOD		
CERTIFICATION			MONTH	YEAR	TYPE
I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.			01	89	0
			BEGINNING DATE		
SIGNATURE <i>Juanita Moreno</i>			MONTH	DAY	YEAR
DATE: 2-1-89			01	01	89
NAME AND TITLE (PRINT OR TYPE) Juanita Moreno, Acct. Officer			ENDING DATE		
PHONE NO.: (209) 422-5533			MONTH	DAY	YEAR
<input type="checkbox"/> SPECIAL PAYROLL <input type="checkbox"/> SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-524) ATTACHED			01	31	89

EMPLOYER CONTRIBUTIONS					MEMBER CONTRIBUTIONS	
1. COVERAGE GRP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS	7. NORMAL:
70001	13.583 %		\$ 6,876.00		\$ 934.17	\$ 467.85
75001	26.826 %		\$ 4,160.00		\$ 1,115.96	8. TAX DEFERRED: \$ 427.87
	%		\$		\$	9. ADDITIONAL: \$ 20.00
	%		\$		\$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9): \$ 915.72
	%		\$		\$	11. SURVIVOR BENEFIT: \$ 18.00
	%		\$		\$	12. TOTAL MEMBER CONTRIBUTIONS: \$ 933.72
	%		\$		\$	
	%		\$		\$	
	%		\$		\$	
	%		\$		\$	

5. TOTAL MEMBER EARNINGS:	\$11,036.00	6. TOTAL EMPLOYER CONTRIBUTIONS:	\$ 2,050.13
13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12)		\$ 2,983.85	
ADJUSTMENTS:	14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY	\$	
	14.B SURPLUS ASSET: SAFETY CATEGORY	\$	
	14.C ACC-344/ACC-1520	\$	
ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.			
	15. ADVANCE PAYMENT	\$	
16. BALANCE DUE:	(ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15)	PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.	\$ 2,983.85

FOR PERS USE ONLY			
Control No. and Business Month	100% Change	Audited	Remittance Amount \$
			17. Date Paid
			18. Previous Document Number

PERS-ACC-626 (7/88) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

Payroll Reporting  
 All Methods—ACC-626

**EXAMPLE: ADVANCE PAYMENT**

STATE OF CALIFORNIA  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 400 P STREET, P.O. BOX 1992, SACRAMENTO, CA 95809-1992



FOR PERS USE ONLY

**SUMMARY REPORT  
 MEMBER AND EMPLOYER CONTRIBUTIONS**

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-00-430)

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

EMPLOYER CODE: 0000	EMPLOYER NAME: City of San Raul	OFFICE CODE	SERVICE PERIOD		
CERTIFICATION			MONTH	YEAR	TYPE
I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.			01	89	0
			BEGINNING DATE		
SIGNATURE <i>Juanita Moreno</i>			MONTH	DAY	YEAR
DATE: 2/1/89			01	01	89
NAME AND TITLE (PRINT OR TYPE) Juanita Moreno, Acctg. Officer			ENDING DATE		
PHONE NO.: (209) 422-5533			MONTH	DAY	YEAR
<input type="checkbox"/> SPECIAL PAYROLL <input type="checkbox"/> SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED			01	31	89

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS	
1. COVERAGE GRP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS
	%	\$		\$	7. NORMAL: \$
	%	\$		\$	8. TAX DEFERRED: \$
	%	\$		\$	9. ADDITIONAL: \$
	%	\$		\$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9) \$
	%	\$		\$	11. SURVIVOR BENEFIT: \$
	%	\$		\$	12. TOTAL MEMBER CONTRIBUTIONS: \$
	%	\$		\$	
	%	\$		\$	
	%	\$		\$	
	%	\$		\$	
	%	\$		\$	
5. TOTAL MEMBER EARNINGS: \$				6. TOTAL EMPLOYER CONTRIBUTIONS: \$	
13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12) \$					
ADJUSTMENTS:					
14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY				\$	
14.B SURPLUS ASSET: SAFETY CATEGORY				\$	
14.C ACC-344/ACC-1520				ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing. \$	
15. ADVANCE PAYMENT				\$ 2,685.00	
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15)				PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM. \$	

FOR PERS USE ONLY			
Control No. and Business Month	100% Change	Audited	Remittance Amount \$
			17. Date Paid
			18. Previous Document Number

PERS-ACC-626 (7/88)

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**EXAMPLE: SUMMARY SUBMITTED AFTER AN ADVANCE PAYMENT**

STATE OF CALIFORNIA  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982



FOR PERS USE ONLY

**SUMMARY REPORT  
MEMBER AND EMPLOYER CONTRIBUTIONS**

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-00-430)

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

EMPLOYER CODE: 0000	EMPLOYER NAME: CITY OF SAN RAUL	OFFICE CODE	SERVICE PERIOD		
CERTIFICATION I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.			MONTH	YEAR	TYPE
			01	89	0
SIGNATURE <i>Juanita Moreno</i> NAME AND TITLE (PRINT OR TYPE) Juanita Moreno, Acctg. Officer			BEGINNING DATE		
			MONTH	DAY	YEAR
DATE 2-1-89 PHONE NO. (209) 422-5533			ENDING DATE		
			MONTH	DAY	YEAR
<input type="checkbox"/> SPECIAL PAYROLL <input type="checkbox"/> SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED			01	31	89

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS	
1. COVERAGE GRP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS
70001	13.583 %		\$ 6,876.00		\$ 934.17
75001	26.826 %		\$ 4,160.00		\$ 1,115.96
	%		\$		\$
	%		\$		\$
	%		\$		\$
	%		\$		\$
	%		\$		\$
	%		\$		\$
	%		\$		\$
	%		\$		\$
	%		\$		\$
	%		\$		\$
	%		\$		\$
5. TOTAL MEMBER EARNINGS:			\$ 11,036.00	6. TOTAL EMPLOYER CONTRIBUTIONS:	
				\$ 2,050.13	

13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12)	\$ 2,983.85
ADJUSTMENTS:	
14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY	\$
14.B SURPLUS ASSET: SAFETY CATEGORY	\$
14.C ACC-344/ACC-1520	\$
ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.	
15. ADVANCE PAYMENT	\$ -2,685.00
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15)	\$ 298.85
PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.	

FOR PERS USE ONLY			
Control No. and Business Month	100% Change	Audited	Remittance Amount \$
			17. Date Paid
			18. Previous Document Number

Payroll Reporting  
 All Methods—ACC-626

**EXAMPLE: SURPLUS ACCOUNT: MISCELLANEOUS**

STATE OF CALIFORNIA  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982



FOR PERS USE ONLY

**SUMMARY REPORT  
 MEMBER AND EMPLOYER CONTRIBUTIONS**

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRWEEKLY—1ST PAYROLL	6
QUADRWEEKLY—2ND PAYROLL	7

EMPLOYER CODE: 1800	EMPLOYER NAME BARRON COUNTY	OFFICE CODE	SERVICE PERIOD		
CERTIFICATION			MONTH	YEAR	TYPE
			07	88	3
I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER; AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.			BEGINNING DATE		
			MONTH	DAY	YEAR
SIGNATURE <i>Taron Morris</i>			06	27	88
			ENDING DATE		
NAME AND TITLE (PRINT OR TYPE) TARON MORRIS, ACCT. CLERK			MONTH	DAY	YEAR
			07	08	88
DATE: 7-20-88			SPECIAL PAYROLL		
PHONE NO.: (916) 824-6666			SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-824) ATTACHED		

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS	
1. COVERAGE GRP	2. EMPLOYER RATE	3. MEMBER EARNINGS	4. EMPLOYER CONTRIBUTIONS	7. NORMAL:	
70001	5.539 %	\$ 74,342.66	\$ 4,117.84	\$	5250.51
	%	\$	\$	8. TAX DEFERRED:	\$
	%	\$	\$	9. ADDITIONAL:	\$
	%	\$	\$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):	\$ 5250.51
	%	\$	\$	11. SURVIVOR BENEFIT:	\$
	%	\$	\$	12. TOTAL MEMBER CONTRIBUTIONS:	\$ 5250.51
	%	\$	\$		
	%	\$	\$		
	%	\$	\$		
	%	\$	\$		
	%	\$	\$		
5. TOTAL MEMBER EARNINGS:		\$ 74,342.66	6. TOTAL EMPLOYER CONTRIBUTIONS:		\$ 4117.84
13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 5 + ITEM 12)				\$ 9368.35	
ADJUSTMENTS:		14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY		\$ -9368.35	
		14.B SURPLUS ASSET: SAFETY CATEGORY		\$	
		14.C ACC-344/ACC-1520 ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.		\$	
		15. ADVANCE PAYMENT		\$	
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15)		PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.		\$ - 0 -	

FOR PERS USE ONLY			
Control No. and Business Month	100% Change	Audited	Remittance Amount \$
			17. Date Paid
			18. Previous Document Number

PERS-ACC-626 (7/88) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

**EXAMPLE: SURPLUS ACCOUNT: MISCELLANEOUS & SAFETY**

STATE OF CALIFORNIA  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982



FOR PERS USE ONLY

**SUMMARY REPORT  
 MEMBER AND EMPLOYER CONTRIBUTIONS**

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-DO-430)

ITEM	SERVICE PERIOD TYPE CODES	CODE
MONTHLY		0
SEMI-MONTHLY—1ST HALF		1
SEMI-MONTHLY—2ND HALF		2
BI-WEEKLY—1ST PAYROLL		3
BI-WEEKLY—2ND PAYROLL		4
BI-WEEKLY—3RD PAYROLL		5
QUADRIWEEKLY—1ST PAYROLL		6
QUADRIWEEKLY—2ND PAYROLL		7

EMPLOYER CODE: 1801	EMPLOYER NAME: CITY OF CANTON CERTIFICATION	OFFICE CODE	SERVICE PERIOD		
I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.		<input type="checkbox"/> SPECIAL PAYROLL  <input type="checkbox"/> SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED	MONTH	YEAR	TYPE
SIGNATURE <i>Mirada Stone</i>	DATE: 7-18-88		07	88-	3
NAME AND TITLE (PRINT OR TYPE) Mirada Stone - Accountant	PHONE NO.: (714) 667-8888		BEGINNING DATE		
			MONTH	DAY	YEAR
			06	27	88
			ENDING DATE		
			MONTH	DAY	YEAR
			07	08	88

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS	
1. COVERAGE GRP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS
70001	11.038 %		\$ 1,094,467.88		\$ 120,807.36
74001	27.634 %		\$ 194,232.50		\$ 53,674.21
75001	27.634 %		\$ 259,757.35		\$ 71,781.35
	%		\$		\$
	%		\$		\$
	%		\$		\$
	%		\$		\$
	%		\$		\$
	%		\$		\$
	%		\$		\$
	%		\$		\$
5. TOTAL MEMBER EARNINGS:			\$ 1,548,457.73	6. TOTAL EMPLOYER CONTRIBUTIONS:	
				\$ 246,262.92	
13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 5 + ITEM 12)			\$ 365,695.26		
ADJUSTMENTS:			14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY		
			\$ -197,699.67		
			14.B SURPLUS ASSET: SAFETY CATEGORY		
			\$ -166,777.24		
14.C ACC-344/ACC-1520			ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.		
			\$		
15. ADVANCE PAYMENT			\$		
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS (ITEM 14A, 14B, 14C OR 15))			PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.		
			\$ 1,218.35		

FOR PERS USE ONLY			
Control No. and Business Month	100% Change	Audited	Remittance Amount \$
			17. Date Paid
			18. Previous Document Number

PERS-ACC-626 (7/88)

WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

Payroll Reporting  
 All Methods—ACC-626

**EXAMPLE: ADVANCE PAYMENT USING SURPLUS ACCOUNT**

Payroll Reporting

STATE OF CALIFORNIA  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982



FOR PERS USE ONLY

**SUMMARY REPORT  
 MEMBER AND EMPLOYER CONTRIBUTIONS**

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-00-430)

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRIWEEKLY—1ST PAYROLL	6
QUADRIWEEKLY—2ND PAYROLL	7

EMPLOYER CODE: 1802	EMPLOYER NAME: CENTER CITY	OFFICE CODE	SERVICE PERIOD		
CERTIFICATION I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.			MONTH	YEAR	TYPE
			07	88	0
SIGNATURE  NAME AND TITLE (PRINT OR TYPE) Raymond Day - Account Clerk			BEGINNING DATE		
			MONTH	DAY	YEAR
DATE: 8-17-88 PHONE NO.: (213) 888-6666			ENDING DATE		
			MONTH	DAY	YEAR
<input type="checkbox"/> SPECIAL PAYROLL			07	31	88
<input type="checkbox"/> SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED					

EMPLOYER CONTRIBUTIONS				MEMBER CONTRIBUTIONS	
1. COVERAGE GRP	2. EMPLOYER RATE	3. MEMBER EARNINGS	4. EMPLOYER CONTRIBUTIONS	7. NORMAL:	
	% \$	\$	\$	\$	
	% \$	\$	\$	\$	
	% \$	\$	\$	\$	
	% \$	\$	\$	\$	
	% \$	\$	\$	\$	
	% \$	\$	\$	\$	
	% \$	\$	\$	\$	
	% \$	\$	\$	\$	
	% \$	\$	\$	\$	
5. TOTAL MEMBER EARNINGS: \$				6. TOTAL EMPLOYER CONTRIBUTIONS: \$	
13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 4 + ITEM 12)				\$	
ADJUSTMENTS:					
14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY				\$ - 1836.66	
14.B SURPLUS ASSET: SAFETY CATEGORY				\$ - 1498.12	
14.C ACC-344/ACC-1520 ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.				\$	
15. ADVANCE PAYMENT				\$ - 3334.78	
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15) PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.				\$ 0	

FOR PERS USE ONLY			
Control No. and Business Month	100% Change	Audited	Remittance Amount \$
			17. Date Paid
			18. Previous Document Number

PERS-ACC-620 (7/88)

WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES.

## HOW TO CALCULATE MISCELLANEOUS AND SAFETY CONTRIBUTIONS TO OFFSET FROM SURPLUS ACCOUNT

Coverage Group	Employer Contributions	Member Normal	Additional	Tax Deferred	Total
<b>Miscellaneous Category</b>					
70001	\$120,807.36	\$991.97	—	\$75,900.34	\$197,699.67*
<b>Safety Category</b>					
74001	53,674.21	411.77	—	17,444.73	71,530.71
75001	71,781.35	298.81	—	23,175.37	95,246.53
					\$166,777.24**

NOTE: Survivor Benefit Contributions **cannot** be offset from Surplus Asset Accounts.

\* A portion, or this total miscellaneous amount, can be entered on 14A to be offset against the miscellaneous surplus account.

\*\* A portion, or this total safety amount, can be entered on line 14B to be offset against the safety surplus account.





**EXAMPLE: AFTER ADVANCE PAYMENT USING SURPLUS ACCOUNT**

STATE OF CALIFORNIA  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982



FOR PERS USE ONLY

**SUMMARY REPORT  
MEMBER AND EMPLOYER CONTRIBUTIONS**

FOR INSTRUCTIONS ON COMPLETING THIS FORM, REFER TO THE MATERIAL ON THE SUMMARY REPORT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-00-430)

SERVICE PERIOD TYPE CODES	
ITEM	CODE
MONTHLY	0
SEMI-MONTHLY—1ST HALF	1
SEMI-MONTHLY—2ND HALF	2
BI-WEEKLY—1ST PAYROLL	3
BI-WEEKLY—2ND PAYROLL	4
BI-WEEKLY—3RD PAYROLL	5
QUADRWEEKLY—1ST PAYROLL	6
QUADRWEEKLY—2ND PAYROLL	7

EMPLOYER CODE: 1802	EMPLOYER NAME CENTER CITY	OFFICE CODE	SERVICE PERIOD		
CERTIFICATION  I HEREBY CERTIFY THAT I AM THE DULY APPOINTED, QUALIFIED, AND ACTING OFFICER OF THE HEREIN NAMED EMPLOYER, AND THAT THE DATA AS SET FORTH ON THIS FORM AND THE SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.			MONTH	YEAR	TYPE
			07	88	0
SIGNATURE <i>Raymond Day</i> NAME AND TITLE (PRINT OR TYPE) Raymond Day - Account Clerk			BEGINNING DATE		
			MONTH	DAY	YEAR
DATE: 8-25-88 PHONE NO. (213) 888-6666			ENDING DATE		
			MONTH	DAY	YEAR
<input type="checkbox"/> SPECIAL PAYROLL			REPORTING FORM		
			MONTH	DAY	YEAR
<input type="checkbox"/> SUPPLEMENTAL PAYROLL (PERS-ACC-624) ATTACHED			07	31	88

EMPLOYER CONTRIBUTIONS					MEMBER CONTRIBUTIONS	
1. COVERAGE GRP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS	7. NORMAL:
70001	13.583 %		\$ 8,826.00		\$ 1,198.84	\$ 1,024.12
75001	26.826 %		\$ 4,070.00		\$ 1,091.82	\$
	%		\$		\$	9. ADDITIONAL \$ 20.00
	%		\$		\$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9): \$ 1,044.12
	%		\$		\$	11. SURVIVOR BENEFIT: \$
	%		\$		\$	12 TOTAL MEMBER CONTRIBUTIONS: \$ 1,044.12
	%		\$		\$	
	%		\$		\$	
	%		\$		\$	
	%		\$		\$	
5. TOTAL MEMBER EARNINGS:			\$ 12,896.00	6. TOTAL EMPLOYER CONTRIBUTIONS:		\$ 2,290.66
13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + ITEM 12)						\$ 3,334.78
ADJUSTMENTS:						
14.A SURPLUS ASSET: MISCELLANEOUS CATEGORY						\$ -1,836.66
14.B SURPLUS ASSET: SAFETY CATEGORY						\$ -1,498.12
14.C ACC-344/ACC-1520 ATTACH ADJUSTMENT NOTICES TO SUPPORT AMOUNT SHOWN. NOTE: Do not enter in this space corrections of member earnings and contributions made on Payroll Listing.						\$
15. ADVANCE PAYMENT						\$
16. BALANCE DUE: (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, 14C OR 15) PREPARE ONE CHECK OR WARRANT PAYABLE TO THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM.						\$ 0

FOR PERS USE ONLY			
Control No. and Business Month	100% Change	Audited	Remittance Amount \$
			17. Date Paid
			18. Previous Document Number



**NOTICE OF ADJUSTMENT  
EMPLOYER CONTRIBUTIONS  
(PERS-ACC-344)  
PERS INITIATED FORM**

**PURPOSE**

The Notice of Adjustment, Employer Contributions (ACC-344) is generated by PERS to notify an employer that an adjustment of employer contributions is necessary for the reason(s) shown.

**SPECIAL INSTRUCTIONS:**

1. *On the next payroll submitted*, adjust the amount of employer contributions (shown in the outlined area, page 2-119). If there is only one adjustment notice, enter this amount on line 14C of the Summary Report, Member and Employer Contributions (ACC-626). If there is more than one adjustment notice (ACC-344 and/or ACC-1520), enter the net adjustment on line 14C of the Summary Report.
2. Return the original adjustment notice(s) along with the Summary Report to substantiate the adjustment amount shown on line 14C.
3. If the adjustment results in a payment due the System, you may remit the payment separately from the Summary Report. Return the original adjustment notice along with the remittance.
4. Direct questions concerning any ACC-344 notices to the Member Services Division, Section 830.

NOTE: The percentage entered in the "Rate" box is the employer contribution rate in effect at the time the ACC-344 is prepared, regardless of the service period in which the compensation is actually earned.



STATE OF CALIFORNIA, BOARD OF ADMINISTRATION  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982



FOR PERS USE ONLY

**NOTICE OF ADJUSTMENT  
 EMPLOYER CONTRIBUTIONS**  
 PERS-ACC-344 (6/88)

**PERS INITIATED FORM**

FOR INFORMATION CONCERNING THIS FORM, REFER TO THE MATERIAL  
 ON THE NOTICE OF ADJUSTMENT, EMPLOYER CONTRIBUTIONS FOUND  
 IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL  
 (PERS-ADM-DO-430)

SECTION 830  
 MEMBERSHIP DIVISION  
 TELEPHONE (916)

DATE. 8/15/88	ATTN.: ACCOUNTING OFFICER	No PA 39571
EMPLOYER CODE. 0000	EMPLOYER NAME. CITY OF WAGONTRACK	

**DETAIL OF ADJUSTMENT**

MEMBER NAME. Robert P. Estes	SOCIAL SECURITY NUMBER. 000-00-0000	DATE(S). FROM 6/1/88	TO 6/30/88
---------------------------------	--	-------------------------	---------------

**CHARGE**

- ARREARS CONTRIBUTIONS
- MILITARY CONTRIBUTIONS
- OTHER .....

**CREDIT**

- NON-MEMBER EARNINGS REPORTED AS MEMBER EARNINGS
- LUMP SUM VACATION PAYMENT
- EARNINGS CHARGEABLE TO ANOTHER AGENCY
- OTHER .....

**EMPLOYER CONTRIBUTIONS**

COVERAGE GROUP	RATE	MEMBER EARNINGS	CHARGE	CREDIT
75001	28.824 %	\$ 1310.00	\$	\$ 377.59

YOUR EMPLOYER CONTRIBUTIONS SHOULD BE ADJUSTED BY THE AMOUNT SHOWN ABOVE ON YOUR NEXT REMITTANCE TO PERS. ENTER THE AMOUNT OF THE ADJUSTMENT IN ITEM 14C\* OF THE SUMMARY REPORT (PERS-ACC-626). AMOUNTS DUE PERS (CHARGES) MAY BE REMITTED SEPARATELY, IF DESIRED. IN ALL CASES, RETURN THE ORIGINAL OF THIS FORM AT THE TIME THE ADJUSTMENT IS MADE.

\* LINE 14C of PERS-ACC-626 revised 7/88.

**FOR PERS USE ONLY**

EMPLOYER CODE	DATE STAMP	CONTR. NO.	BUS. MONTH	MEMBERSHIP	ACCOUNTING

86 96557



## **NOTICE OF ADJUSTMENT (PERS-ACC-1520) PERS INITIATED FORM**

### **PURPOSE:**

The Notice of Adjustment (ACC-1520) is generated by PERS to notify an employer that an adjustment of contributions is necessary for the reason shown and/or the required certification signature was not present on the Summary Report (ACC-626).

### **SPECIAL INSTRUCTIONS:**

1. *On the next payroll submitted*, adjust the overpayment or underpayment amount (shown in the outlined area, page 2-129). If there is only one adjustment notice, enter this amount on line 14C of the Summary Report, Member and Employer Contributions (ACC-626). If there is more than one adjustment notice (ACC-344 and/or ACC-1520), enter the *net* adjustment on line 14C of the Summary Report.
2. Return the original adjustment notice(s) along with the Summary Report to substantiate the adjustment amount shown on line 14C.
3. The "Remarks" section provides instructions to the employer or refers to an attached corrected "Summary Report" to explain the adjustment.
4. If the adjustment results in a payment due the System, you may remit the payment separately from the Summary Report. Return the original adjustment notice along with the remittance.
5. Direct questions concerning any ACC-1520 notices to the Fiscal Services Division, Section 130.

**NOTE:** The Notice of Adjustment is sent to an employer after the Summary Report (ACC-626) has been processed and payroll information is posted to the member's accounts. The only way an error in the member's account can be corrected is through an adjustment entry on the Payroll Listing. Please do not attempt to adjust a member's account using line 14C of the Summary Report.





STATE OF CALIFORNIA, BOARD OF ADMINISTRATION  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
400 P STREET, P.O. BOX 1982, SACRAMENTO, CA 95809-1982



FOR PERS USE ONLY

**NOTICE OF ADJUSTMENT**  
PERS-ACC-1520 (6/88)

**PERS INITIATED FORM**

FOR INFORMATION CONCERNING THIS FORM, REFER TO THE MATERIAL ON THE NOTICE OF ADJUSTMENT FOUND IN THE PAYROLL REPORTING SECTION OF THE PROCEDURES MANUAL (PERS-ADM-00-430).

DATE  
9/10/88  
EMPLOYER CODE:  
0000

EMPLOYER NAME:  
CITY OF SAN RAUL

CASHIER UNIT-120  
ACCOUNTING DIVISION  
TELEPHONE (916) 326-3448

A. An adjustment has been made on your Summary Report, PERS-ACC-626, covering the 07-88-0 service period for the reason(s) shown:

- 1. Computation error
- 2. Employer rate error
- 3. Member contributions as reported on your payroll do not agree with the member contributions shown on your Summary Report
- 4. Member earnings as reported on your payroll do not agree with the member earnings shown on your Summary Report
- 5. Other:

B. The amount you remitted does not agree with the Balance Due (Item 15) on your Summary Report, PERS-ACC-626, covering the \_\_\_\_\_ service period.

BALANCE DUE (ITEM 16 AS ADJUSTED/AS REPORTED) \$ 5,697.03  
AMOUNT REMITTED ..... \$ 5,682.03  
OVERPAYMENT/UNDERPAYMENT ..... \$ 15.00

C. Your Summary Report, PERS-ACC-626, covering the \_\_\_\_\_ service period did not contain the required certification signature.

REMARKS:

\* Overpayments or underpayments should be adjusted on your next Summary Report. Enter the amount of the adjustment as Item 14C. You may remit underpayments separately, if desired. IN ALL CASES, the Original Notice of Adjustment must be returned at the time the adjustment is made.



## PAYROLL DISCREPANCIES

**Payroll Unknown Discrepancies**—PERS maintains a membership record for each member. The membership information in each payroll entry is compared with the information already on file. If there is no match, we have what is called a payroll unknown discrepancy.

Some possible reasons for a *payroll unknown discrepancy* are:

- The employee was reported on the payroll report before a PERS-MEM-1 was submitted to establish membership.
- Membership was established with one Social Security number and a different one was reported on the payroll report.
- Membership was established with one coverage group and a different one was reported on the payroll report.

**Service Credit Discrepancies**—The maximum amount of service credit reportable for each frequency is displayed in the chart on page 2-34. If the member would receive more than the maximum service credit allowable, a service credit discrepancy is generated.

Some possible reasons for a *service credit discrepancy* are:

- Compensation, such as overtime, which should not be reported has been included in the entry.
- Compensation, such as special compensation, a retroactive salary increase or a mid-service salary increase, which should be reported separately has been included in the entry.

**Contribution Discrepancies**—With the membership information on file and the earnings shown in the payroll entry, PERS will calculate the amount of contributions that should have been reported. If the calculated amount of contributions differs from the contributions that were reported, a contribution discrepancy is generated.

Some possible reasons for a *contribution discrepancy* are:

- The member was reported under a wrong coverage group.
- The earnings were reported incorrectly.
- An incorrect member contribution rate was used.
- A mistake was made in calculating the member contributions.
- A mistake was made in applying the Social Security modification factor.

**NOTE:** Failure to resolve these discrepancies in a timely manner could result in members losing interest on their contributions, incorrect Annual Member Statements, and incorrect or delayed benefits that may be payable to these members. Also, note that the data submitted on the payroll reports, whether correct or incorrect, is used by PERS actuaries to determine the employer's contribution rate. Inaccurate or incomplete data may have an adverse affect on this rate.



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**BENEFIT APPLICATION SERVICES DIVISION  
 AND  
 POST-RETIREMENT SERVICES DIVISION**

	<i>Telephone Number</i>	<i>Section Code*</i>
<b>Benefit Application Services Division (For services prior to retirement)</b>		
Telephone Information Center .....	(916) 326-3232	441
Retirement Application Processing .....	326-3232	415
Community Property .....	326-3232	443
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FAX .....	326-3934	
<b>Post-Retirement Services Division (For services after retirement)</b>		
Telephone Information Center .....	326-3848	421
Retirement Roll Adjustment and Maintenance for terminal SSA # 0000 - 4999 .....	326-3848	464
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Change of Address .....	326-3848	482
Lost Retirement Warrants .....	326-3848	482
Post-Retirement Death Processing for terminal SSA # 0000 - 4999 .....	326-3848	414
SSA # 5000 - 9999 .....	326-3848	419

\* Please use the applicable section number on all correspondence to PERS.  
 See Appendix for the system's mailing addresses.

\*\* You may also contact your local PERS area office, see listing in Appendix 9-1.





## **BENEFICIARY DESIGNATION (PRIOR TO RETIREMENT) STATE FORM—241**

### **PURPOSE**

The purpose of this form is to:

1. Designate beneficiaries other than the statutory beneficiaries provided by the retirement law. The statutory beneficiaries are listed under item I.C. on the front of the form.
2. Change the order of the statutory beneficiaries (for other than 1957 Survivor benefits and special death benefits).
3. Change the designated beneficiaries.
4. Designate any person or legal entity such as a college, university, corporation, or estate as beneficiary.

### **WHEN TO COMPLETE**

Complete State Form-241 when the member wishes to change beneficiaries.

### **SPECIAL INSTRUCTIONS**

1. Complete this form only to designate beneficiaries other than the statutory beneficiaries.
2. One of the following events will revoke the designation:
  - a. Marriage
  - b. Dissolution or annulment of marriage
  - c. Birth or adoption of a child
  - d. Termination of employment which results in a refund of contributions.

NOTE: The statutory beneficiaries then become the designated beneficiaries unless a new Beneficiary Designation Form has been completed.

3. Changes on the form are acceptable only when they are clear and initialed by the member.
4. Complete the Beneficiary Designation Form in duplicate. Mail both copies to PERS.
5. After PERS reviews the designation, a copy will be returned to the member.

NOTE: The statutory beneficiaries under Item I.C. have been changed.

**BENEFICIARY DESIGNATION (PERS)**

STD. 241 (REV. 9-89) (PAGE 1)

## INFORMATION AND INSTRUCTIONS

### PLEASE READ CAREFULLY

- I. If you die before you retire, the Public Employees' Retirement Law provides for payment of specific Death Benefits to your surviving beneficiaries. Please see your personnel officer for a description of the benefits. The benefits are payable to the following beneficiaries:
  - A. **If you are eligible for retirement on date of death**, the benefits will be payable to your surviving spouse to whom you have been married for one year (whether or not you were still living together at the time of your death) or, if none, to your unmarried children under age 18.
  - B. **If you are a safety or industrial member and your death is determined to be industrial**, the benefit will be payable to your surviving spouse (whether or not you were still living together at the time of your death) or, if none, to your unmarried children under age 22.
  - C. If A and B do **not** apply and there is no valid Beneficiary Designation on file at the time of death, the benefits will be payable to your survivors in the following order:
    1. Your surviving spouse (whether or not you were still living together at the time of your death); or, if none,
    2. Natural and adopted children, including a natural child adopted by another, share and share alike; or, if none,
    3. Parents, share and share alike; or, if none,
    4. Brothers and sisters, share and share alike; or, if none,
    5. Your estate (if probated, or subject to probate), or, if not,
    6. Stepchildren, share and share alike; or, if none,
    7. Grandchildren, including step-grandchildren, share and share alike; or, if none,
    8. Nieces and nephews, share and share alike; or, if none,
    9. Great-grandchildren, share and share alike; or, if none,
    10. Cousins, share and share alike.
  - D. If A and B do not apply and there is a valid Beneficiary Designation on file at the time of death, the benefits will be payable to the beneficiary(ies) you designate on the form.
- II. Please use the attached Beneficiary Designation if you wish to designate beneficiaries other than the statutory beneficiaries shown above, or in a different order. You may designate or change the beneficiaries you name at any time prior to retirement.
  - A. You may name as beneficiary any person or persons, your estate or a corporation. (A corporation must be incorporated under the laws of a state.)
  - B. You may designate a trust as your beneficiary. However, if you wish to designate a trust, the following information should be provided: The name of the trust, date of trust, and name and address of the person with whom the trust is on file. **Do not** name a trustee as this is subject to change.
  - C. **Do not** name a guardian for a minor child. If the money is payable to a minor child, the court-appointed guardian will be responsible for any benefits paid to the child.
- III. Your Beneficiary Designation will be revoked automatically by any of the following events:
  1. Marriage;
  2. Dissolution or annulment of marriage; or
  3. Birth or adoption of a child; or
  4. Termination of employment that results in a refund of your contributions.

Unless you submit a new Beneficiary Designation, benefits will be paid to your statutory beneficiaries as shown in item 1 above.

Please refer to your PERS Member Booklet for further details on the above pre-retirement death benefits. A copy of the booklet may be obtained from your personnel office or from your nearest PERS office.

## INSTRUCTIONS

SEE REVERSE SIDE OF THIS PAGE

STATE OF CALIFORNIA

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**BENEFICIARY DESIGNATION (PERS)**

STD. 241 (REV. 9-09) (REVERSE, PAGE 1)

**INSTRUCTIONS**

1. Press firmly and print clearly with ball point pen or type all information requested. If you make an error, make the necessary correction and initial the change.
2. Prepare a rough draft list on scratch paper of who you wish to name, the relationship, social security number and complete address. (The name must be the full given name, as "Mary Jane Smith"; not, "Mrs. John Edward Smith.")
3. Enter on the form the full names of your beneficiaries, relationship, social security number and the complete address for each. (If this form does not provide enough space, you may attach additional sheets provided you indicate whether you are designating "primary" or "secondary" beneficiaries.)
4. You must sign the form in the presence of a witness (other than a named beneficiary) with your full name, as "John Edward Smith".
5. Your spouse must sign the form, in the presence of a witness, to acknowledge the names of the beneficiaries you are designating. **IMPORTANT** -- If you are unable to obtain your spouse's signature, you **MUST** complete and return the BAS-800, Justification for Non-Signature of Spouse form included in this packet.
6. Have the witness clearly sign the form.
7. Enter the date you signed the form and your current mailing address. Enter your maiden name or any previous name(s) used.
8. Mail original and duplicate of the completed form to the Public Employees' Retirement System at the address shown.
9. After review and processing, the member copy will be returned for your records.

**PLEASE NOTE:**

Your Beneficiary Designation **CANNOT** be processed without either your spouse's signature, or the completed "Justification for Non-Signature of Spouse" (BAS-800) form attached. The Beneficiary Designation may be invalid if the form is not dated or if corrections/erasures are not initialed. The effective date of the Beneficiary Designation is the date the completed form is received by the Retirement System.

**IMPORTANT INFORMATION**

The Information Practices Act of 1977 and the Federal Privacy Act require the Public Employees' Retirement System to provide the following information to individuals who are asked to supply information. The information requested is collected pursuant to the Government Code Sections (20000, et seq.) and will be used for administration of the Board's duties under the Retirement Law, the Social Security Act, and the Public Employees' Medical and Hospital Care Act, as the case may be. Failure to supply all of the requested information may result in the System being unable to perform its functions regarding your status. Portions of this information may be transferred to: state and public agency employers, California State Attorney General, Office of the State Controller, Teale Data Center, Franchise Tax Board, Internal Revenue Service, Workers' Compensation Appeals Board, State Compensation Insurance Fund, County District Attorneys, Social Security Administration, beneficiaries of deceased members, physicians, insurance carriers, and various vendors who prepare microfiche/microfilm for PERS. Disclosure to these parties is done in strict accordance with current statutes regarding confidentiality.

You have the right to review your membership files maintained by the Public Employees' Retirement System. For questions concerning your rights under the Information Practices Act of 1977, please contact the Information Practices Act Coordinator, PERS, P. O. Box 942702, Sacramento, CA 94229-2702.

Benefits  
 State Form-241

STATE OF CALIFORNIA

**BENEFICIARY DESIGNATION (PERS)**

STD. 241 (REV. 9-89)

<b>TO</b>	BOARD OF ADMINISTRATION PUBLIC EMPLOYEES' RETIREMENT SYSTEM P. O. BOX 942711, SACRAMENTO, CA 94229-2711		
	<i>(This Space for PERS Use Only)</i>		
<b>FROM</b>	MEMBER'S FULL NAME <i>(Please print)</i>		CURRENT EMPLOYER
	SOCIAL SECURITY NUMBER	BIRTHDATE	TELEPHONE NUMBER

**PRIMARY BENEFICIARIES**

I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES for Death Benefits under the Public Employees' Retirement Law in the event of my death prior to retirement. I understand that if I die after becoming eligible for service retirement, this beneficiary designation may be superseded in certain cases and benefits paid according to law to my eligible surviving spouse or minor children; or, if my death is determined to be industrial, special death benefits will be paid in the manner prescribed by law.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS <i>(Number and Street)</i>		<i>(City)</i>	<i>(State)</i>	<i>(Zip Code)</i>
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS <i>(Number and Street)</i>		<i>(City)</i>	<i>(State)</i>	<i>(Zip Code)</i>
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS <i>(Number and Street)</i>		<i>(City)</i>	<i>(State)</i>	<i>(Zip Code)</i>

**SECONDARY BENEFICIARIES**

In the event I survive the person(s) named above, I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS <i>(Number and Street)</i>		<i>(City)</i>	<i>(State)</i>	<i>(Zip Code)</i>
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS <i>(Number and Street)</i>		<i>(City)</i>	<i>(State)</i>	<i>(Zip Code)</i>

Should I survive all of the persons named above, I understand that the benefits payable on account of my death will be paid to my statutory beneficiaries, or to such other beneficiary or beneficiaries that I may hereafter designate in writing to the Board of Administration, all in accordance with the applicable provisions of law.

BY THIS BENEFICIARY DESIGNATION, I HEREBY REVOKE ANY PREVIOUS DESIGNATION I HAVE FILED. I UNDERSTAND THAT MY MARRIAGE, DISSOLUTION OR ANNULMENT OF MY MARRIAGE, OR THE BIRTH OR ADOPTION OF A CHILD SUBSEQUENT TO THE DATE I EXECUTE THIS FORM WILL AUTOMATICALLY VOID THIS DESIGNATION.

MEMBER		SPOUSE	
SIGNATURE <i>(Member's Full Name)</i>	DATE	BY SIGNING THIS BENEFICIARY DESIGNATION FORM, I ACKNOWLEDGE THE INFORMATION ENTERED BY MY SPOUSE.	
ADDRESS <i>(Number and Street)</i>			
<i>(City)</i>	<i>(State)</i>	<i>(Zip Code)</i>	SIGNATURE OF SPOUSE <i>(IMPORTANT - if no signature, the attached BAS-800 must be completed)</i>
MEMBER'S MAIDEN NAME OR OTHER PREVIOUS NAME(S)		WITNESS <i>(Cannot be a beneficiary)</i>	
		SIGNATURE OF WITNESS	

STATE OF CALIFORNIA

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**BENEFICIARY DESIGNATION (PERS)**

STD. 241 (REV. 9-09) (REVERSE, PAGE 3)

**DESIGNATION OF BENEFICIARIES**

- I. If you die before you retire, the Public Employees' Retirement Law provides for payment of specific Death Benefits to your surviving beneficiaries. Please see your personnel officer for a description of the benefits. The benefits are payable to the following beneficiaries:
  - A. If you are eligible for retirement on date of death, the benefits will be payable to your surviving spouse to whom you have been married for one year (whether or not you were still living together at the time of your death) or, if none, to your unmarried children under age 18.
  - B. If you are a safety or industrial member and your death is determined to be industrial, the benefit will be payable to your surviving spouse (whether or not you were still living together at the time of your death) or, if none, to your unmarried children under age 22.
  - C. If A and B do not apply and there is no valid Beneficiary Designation on file at the time of death, the benefits will be payable to your survivors in the following order:
    1. Your surviving spouse (whether or not you were still living together at the time of your death); or, if none,
    2. Natural and adopted children, including a natural child adopted by another, share and share alike; or, if none,
    3. Parents, share and share alike; or, if none,
    4. Brothers and sisters, share and share alike; or, if none,
    5. Your estate (if probated, or subject to probate), or, if not,
    6. Stepchildren, share and share alike; or, if none,
    7. Grandchildren, including step-grandchildren, share and share alike; or, if none,
    8. Nieces and nephews, share and share alike; or, if none,
    9. Great-grandchildren, share and share alike; or, if none,
    10. Cousins, share and share alike.
  - D. If A and B do not apply and there is a valid Beneficiary Designation on file at the time of death, the benefits will be payable to the beneficiary(ies) you designate on the form.
- II. Please use the attached Beneficiary Designation if you wish to designate beneficiaries other than the statutory beneficiaries shown above, or in a different order. You may designate or change the beneficiaries you name at any time prior to retirement.
  - A. You may name as beneficiary any person or persons, your estate or a corporation. (A corporation must be incorporated under the laws of a state.)
  - B. You may designate a trust as your beneficiary. However, if you wish to designate a trust, the following information should be provided: The name of the trust; date of trust, and name and address of the person with whom the trust is on file. Do not name a trustee as this is subject to change.
  - C. Do not name a guardian for a minor child. If the money is payable to a minor child, the court-appointed guardian will be responsible for any benefits paid to the child.
- III. Your Beneficiary Designation will be revoked automatically by any of the following events:
  1. Marriage;
  2. Dissolution or annulment of marriage; or
  3. Birth or adoption of a child; or
  4. Termination of employment that results in a refund of your contributions.

Unless you submit a new Beneficiary Designation, benefits will be paid to your statutory beneficiaries as shown in item 1 above.

Please refer to your PERS Member Booklet for further details on the above pre-retirement death benefits. A copy of the booklet may be obtained from your personnel office or from your nearest PERS office.



STATE OF CALIFORNIA  
**BENEFICIARY DESIGNATION (PERS)**  
 STD. 241 (REV. 9 89)

<b>TO</b>	BOARD OF ADMINISTRATION PUBLIC EMPLOYEES' RETIREMENT SYSTEM P. O. BOX 942711, SACRAMENTO, CA 94229-2711		
	<i>(This Space for PERS Use Only)</i>		
	MEMBER'S FULL NAME <i>(Please print)</i>	CURRENT EMPLOYER	
<b>FROM</b>	SOCIAL SECURITY NUMBER	BIRTHDATE	TELEPHONE NUMBER

ITEM	BLOCK TITLE	INSTRUCTIONS
1	Member Name	Print or type the member's name; First name, middle, last.
	Social Security Number	Enter the member's Social Security number.
	Current Employer	Enter agency's name.
	Birthdate	Enter the member's birthdate; Month, Day, Year.
	Telephone Number	Enter the member's telephone number; area code and 7 digit number.

Benefits  
 State Form-241

**PRIMARY BENEFICIARIES**

I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES for Death Benefits under the Public Employees' Retirement Law in the event of my death prior to retirement. I understand that if I die after becoming eligible for service retirement, this beneficiary designation may be superseded in certain cases and benefits paid according to law to my eligible surviving spouse or minor children; or, if my death is determined to be industrial, special death benefits will be paid in the manner prescribed by law.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street)		(City)	(State)	(Zip Code)
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street)		(City)	(State)	(Zip Code)
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street)		(City)	(State)	(Zip Code)

ITEM	BLOCK TITLE	INSTRUCTIONS
2	First Name, Middle Name, Last Name	Enter the name of the designated beneficiaries.
	Relationship To Member	Enter the beneficiary's relationship to the member; i.e., uncle, cousin, brother, friend, charity, etc.
	Social Security Number	Enter beneficiary's Social Security number.
	Address (Number and Street)	Enter the beneficiary's address.
	City, State, and Zip Code.	Enter the beneficiary's city and state of residence. Be sure to include zip code

**NOTE:** To properly designate a trust as primary beneficiary the following information **MUST** be provided:  
 The name of the trust, date of trust, and name and address of the person with whom the trust is on file.  
 See the illustration following these instructions.



**SECONDARY BENEFICIARIES**

In the event I survive the person(s) named above, I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street)		(City)	(State)	(Zip Code)
FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street)		(City)	(State)	(Zip Code)

ITEM	BLOCK TITLE	INSTRUCTIONS
3	Beneficiaries	<p>A member may name one or more second beneficiary(ies) in this block. The beneficiary(ies) listed here would receive the death benefits in the event the member survives the beneficiary(ies) named in Block No. 2.</p> <p>If a member wishes to name more beneficiaries than space allows, attach a separate piece of paper to the form. The attachment must clearly state that it is a continuation of the Primary or Secondary Beneficiaries. It must list the names, relationships, Social Security numbers and addresses of the beneficiaries. The member must sign and date the attachment.</p>

Benefits  
State Form-241

Should I survive all of the persons named above, I understand that the benefits payable on account of my death will be paid to my statutory beneficiaries, or to such other beneficiary or beneficiaries that I may hereafter designate in writing to the Board of Administration, all in accordance with the applicable provisions of law.

BY THIS BENEFICIARY DESIGNATION, I HEREBY REVOKE ANY PREVIOUS DESIGNATION I HAVE FILED. I UNDERSTAND THAT MY MARRIAGE, DISSOLUTION OR ANNULMENT OF MY MARRIAGE, OR THE BIRTH OR ADOPTION OF A CHILD SUBSEQUENT TO THE DATE I EXECUTE THIS FORM WILL AUTOMATICALLY VOID THIS DESIGNATION.

<b>MEMBER</b>		<b>SPOUSE</b>	
SIGNATURE <i>(Member's Full Name)</i>		<b>BY SIGNING THIS BENEFICIARY DESIGNATION FORM, I ACKNOWLEDGE THE INFORMATION ENTERED BY MY SPOUSE.</b> SIGNATURE OF SPOUSE <i>(IMPORTANT - if no signature, the attached BAS-800 must be completed)</i>	
DATE			
ADDRESS <i>(Number and Street)</i>		<b>WITNESS <i>(Cannot be a beneficiary)</i></b> SIGNATURE OF WITNESS	
<i>(City)</i>	<i>(State)</i>		
MEMBER'S MAIDEN NAME OR OTHER PREVIOUS NAME(S)			

ITEM	BLOCK TITLE	INSTRUCTIONS
4	Signature—Member's Full Name and Date	Have member sign full name and enter the date of signature in the presence of a witness.  NOTE: Anyone can be a witness except an immediate family member or a beneficiary.
	Address	Enter member's complete address.
	Maiden Name	Enter member's maiden name and/or other names under which previously employed.
	Signature of Spouse	Have the member's spouse sign his/her full name. If there is no signature in this block, the attached BAS-800 must be completed by the member.
	Witness	Have witness sign the form.

NOTE: The designation will **NOT** be accepted without the spouse's signature unless a BAS-800 form is received with the STD-241.

**EXAMPLE**

STATE OF CALIFORNIA

**BENEFICIARY DESIGNATION (PERS)**

STD. 241 (REV. 9-89)

<b>TO</b>	BOARD OF ADMINISTRATION PUBLIC EMPLOYEES' RETIREMENT SYSTEM P. O. BOX 942711, SACRAMENTO, CA 94229-2711		
<b>FROM</b>	MEMBER'S FULL NAME (Please print) James Sinclair	CURRENT EMPLOYER City of San Luis Obispo	
	SOCIAL SECURITY NUMBER 000-00-0000	BIRTHDATE 9/1/50	TELEPHONE NUMBER 321-1234

**PRIMARY BENEFICIARIES**

I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES for Death Benefits under the Public Employees' Retirement Law in the event of my death prior to retirement. I understand that if I die after becoming eligible for service retirement, this beneficiary designation may be superseded in certain cases and benefits paid according to law to my eligible surviving spouse or minor children; or, if my death is determined to be industrial, special death benefits will be paid in the manner prescribed by law.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
"To the James Sinclair Trust dated 1/1/90" on file with				
ADDRESS (Number and Street) (City) (State) (Zip Code)				
John C.	Smith	3456 Main St	Anytown CA	94589
ADDRESS (Number and Street) (City) (State) (Zip Code)				
ADDRESS (Number and Street) (City) (State) (Zip Code)				

**SECONDARY BENEFICIARIES**

In the event I survive the person(s) named above, I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
ADDRESS (Number and Street) (City) (State) (Zip Code)				
ADDRESS (Number and Street) (City) (State) (Zip Code)				

Should I survive all of the persons named above, I understand that the benefits payable on account of my death will be paid to my statutory beneficiaries, or to such other beneficiary or beneficiaries that I may hereafter designate in writing to the Board of Administration, all in accordance with the applicable provisions of law.

BY THIS BENEFICIARY DESIGNATION, I HEREBY REVOKE ANY PREVIOUS DESIGNATION I HAVE FILED. I UNDERSTAND THAT MY MARRIAGE, DISSOLUTION OR ANNULMENT OF MY MARRIAGE, OR THE BIRTH OR ADOPTION OF A CHILD SUBSEQUENT TO THE DATE I EXECUTE THIS FORM WILL AUTOMATICALLY VOID THIS DESIGNATION.

<b>MEMBER</b>		<b>SPOUSE</b>	
SIGNATURE (Member's Full Name) James Sinclair	DATE 10/21/90	BY SIGNING THIS BENEFICIARY DESIGNATION FORM, I ACKNOWLEDGE THE INFORMATION ENTERED BY MY SPOUSE.	
ADDRESS (Number and Street) 1111 21st Ave		SIGNATURE OF SPOUSE (IMPORTANT - if no signature, the attached SAS-600 must be completed)	
(City) San Luis Obispo	(State) CA	(Zip Code) 95613	WITNESS (Cannot be a beneficiary)
MEMBER'S MAIDEN NAME OR OTHER PREVIOUS NAME(S)			SIGNATURE OF WITNESS Harvey Smith

Benefits  
BAS-800



Benefit Application Services Division - Section 448  
P.O. Box 942711  
Sacramento, CA 94229-2711  
Telephone: (916) 326-3232  
Telecommunications Device for the Deaf (916) 326-3240

### JUSTIFICATION FOR NON SIGNATURE OF SPOUSE

Pursuant to Government Code Section 21209, the member's current spouse must be made aware of the selection of benefits or change of beneficiary made by a member. The spouse of a PERS member must acknowledge the submission of: a request for refund of contributions; election of retirement optional settlement; and designation of beneficiary for Pre-retirement Death Benefits.

If a spouse's signature does not appear on one of the above named documents, the following information MUST be completed by the member and submitted with the application/form.

SOCIAL SECURITY NUMBER: <i>000-00-0000</i>	NAME: <i>JAMES Sinclair</i>
APPLICATION SUBMITTED: (Form Name and Number) <b>BENEFICIARY DESIGNATION (STD-241)</b>	

- I am not legally married (never married, divorced, widow/er).
- I am married, but my spouse did not sign the form because either:
- I do not know and have taken all reasonable steps to determine the whereabouts of my spouse; OR,
  - My spouse has been advised of the application and has refused to sign the written acknowledgement; OR,
  - My spouse is incapable of executing the acknowledgement because of an incapacitating mental or physical condition; OR,
  - My spouse has no identifiable community property interest in the benefit; OR,
  - My spouse and I have executed a marriage settlement agreement which makes the community property law inapplicable to the marriage.

I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING INFORMATION IS TRUE AND CORRECT.

*James Sinclair*  
\_\_\_\_\_  
Signature of Member

*10/21/90*  
\_\_\_\_\_  
Date

BAS-800 (8/89)

California Public Employees' Retirement System  
Lincoln Plaza-400 P Street-Sacramento, CA

## REPORTING AN IMMINENT DEATH OR TERMINAL ILLNESS

When an employer becomes aware of an employee's imminent death or terminal illness, *THE EMPLOYER SHOULD CONTACT THE BENEFIT APPLICATION SERVICES DIVISION IMMEDIATELY, SECTION 440.*

*Imminent death or terminal illness implies that the member is not expected to live more than 90 days. This also applies to cases where death may not necessarily be imminent, but competency to act in one's own behalf may become impaired thereby jeopardizing later desired retirement action.*

If a person is competent to complete PERS Special Power of Attorney form (PERS-OSS-138), the person may give his/her "attorney in fact" the power and authority to complete all transactions relating to PERS, including filing applications, making benefit elections, designating beneficiaries, and endorsing warrants. Copies of the Special Power of Attorney form (OSS-138) and instruction sheet are on the following pages.

To expedite processing, the person reporting an imminent death should provide the Retirement System with the following information:

1. Member's name, Social Security number, and birthdate.
2. Probable effective retirement date.
3. Current salary information and balance of accumulated sick leave.
4. Name, relationship, birthdate, and sex of the person to be designated as the member's beneficiary.
5. Address and telephone number where information can be communicated.
6. Nature and seriousness of illness, estimated life expectancy, and whether the member is presently competent.

The Retirement System will then contact the parties concerned regarding the benefit options available, the filing requirements which must be satisfied, and how best to expedite the filing process.

**NOTE:** In order for PERS to carry out the desired retirement action (e.g., provide an allowance to the beneficiary), it is imperative that the member be alive on the effective date of retirement and an election filed with PERS prior to the date of death. Member must also be off the payroll prior to the effective date of retirement.

Benefits  
OSS-138



## PERS' SPECIAL POWER OF ATTORNEY INFORMATION SHEET

This information sheet has been prepared to provide clarification about PERS' Special Power of Attorney (PERS-OSS-138).

PERS' Special Power of Attorney has two distinguishing features:

- it allows a PERS member or his/her beneficiary to designate someone (an attorney-in-fact) to handle retirement affairs such as filing applications, making benefit elections, designating beneficiaries and endorsing warrants; and
- it contains a durable clause which allows the attorney-in-fact to work on retirement matters on the member's behalf in the event the member becomes incapacitated.

A power of attorney that does not have a durable clause terminates upon an annuitant's incapacity, and as a result of that termination, it may be necessary for PERS to withhold the annuitant's PERS benefits until a conservator is appointed by the courts.

It is important to have a current power of attorney on file with PERS since the laws regarding powers of attorney change from time to time. While we prefer that PERS members use PERS' Special Power of Attorney, because it contains a durable clause, PERS will also accept a general power of attorney without a durable clause. A general power of attorney or PERS' Special Power of Attorney may be used for address changes, withholding tax elections, or requesting information regarding benefit payments. However, PERS will only accept beneficiary designations or retirement option elections from representatives authorized to act under PERS' Special Power of Attorney.

The "WARNING" found on the back page of PERS' Special Power of Attorney is required by law. Civil Code sections 2510 and 2510.5 require that all pre-printed "power of attorney" forms that may extend authority to the attorney-in-fact beyond the time in which an individual becomes disabled or incapacitated must contain this warning. We would like to emphasize, however, that **the authority granted by PERS' Special Power of Attorney is limited to matters relating to PERS, the Legislators' Retirement System (LRS), and the Judges' Retirement System (JRS). The person designated as your attorney-in-fact would not have any authority over your other real or personal property.** Please consult an attorney if you have any questions concerning the designation of an attorney-in-fact.

If you have already granted your power of attorney, you may submit a copy, for placement in your PERS member file, to the following address: PERS, Post Retirement Services Division, P.O. Box 942716, Sacramento, CA 94229-2716.

SEE REVERSE SIDE FOR QUESTIONS AND ANSWERS

PERS-OSS-41 (Rev 11/91)

**Questions And Answers  
Concerning PERS' Special Power of Attorney**

- 1. Why is it advisable to have a durable power of attorney on file with PERS?**

Having a durable power of attorney on file at PERS assures that PERS will be able to handle your retirement benefits without interruption, and in accordance with your wishes, should you become unable to handle your own affairs.
- 2. Does PERS charge a fee for this service?**

No.
- 3. If I sign PERS' Special Power of Attorney form, can I continue to handle my own affairs until such time that I become incapacitated?**

Yes, however, PERS will also accept actions by your attorney-in-fact. If you do not want the attorney-in-fact to act on your behalf until you are incapacitated, you may want to complete the Special Durable Power of Attorney and keep it in your personal file until it is needed.
- 4. Can I use PERS' Special Power of Attorney to appoint an administrator of my estate prior to my death?**

No. PERS' Special Power of Attorney form only deals with retirement system matters administered by the Public Employees' Retirement System (PERS), the Judges' Retirement System (JRS), or the Legislators' Retirement System (LRS).
- 5. Does PERS' Special Power of Attorney automatically authorize my attorney-in-fact to conduct business after my death?**

No, the power of attorney is terminated upon the death of the member.
- 6. Would it be practical to name my son/daughter as attorney-in-fact and have my spouse (my named beneficiary) also execute a Special Power of Attorney form, to allow the attorney-in-fact to act in my spouse's behalf should I (member) predecease my spouse?**

Yes, this could be done now or when (and if) your spouse begins receiving benefits in his/her own right.
- 7. Should I retain a copy of the Special Power of Attorney?**

Yes, it is a good idea to keep a photocopy of the original for your personal file.
- 8. Can I terminate my Special Power of Attorney should I desire to do so?**

Yes, as long as you are still competent and you submit a written request to PERS asking that the document be revoked or terminated.

PERS-OSS-41 (Rev 11/91)

Benefits  
OSS-138



### CHECKLIST FOR COMPLETING PERS' SPECIAL POWER OF ATTORNEY

This checklist is provided to help you make certain that you have completed all information required on PERS' Special Power of Attorney (PERS-OSS-138) prior to submitting it to PERS. (It is not necessary to return this checklist to PERS.)

1. I am of sound mind and acting of my own free will.
2. The individual I have selected as my attorney-in-fact to make retirement-related decisions for me is at least 18 years old.
3. I realize that in the event I become incompetent, or upon my request, my attorney-in-fact has the power and authority to transact all matters relating to the Public Employees' Retirement System, the Legislators' Retirement System, or the Judges' Retirement System.
4. I have talked with the individual I have selected as my attorney-in-fact and this individual has agreed to participate.
5. I have signed and dated the PERS' Special Power of Attorney form. (PERS-OSS-138, all boxes outlined with bold lines)
6. I have had the Special Power of Attorney notarized. (PERS-OSS-138, shaded box)
7. I have given a copy of the completed Power of Attorney to those people, including my attorney-in-fact and family members, who may need it in case an emergency arises which requires a decision.

If you change your mind about your power of attorney, take all of the following steps: 1.) Complete a new power of attorney form with the changes you desire; 2.) Tell everyone who has a copy of the old power of attorney that it is no longer valid and ask that copies of the old form be returned to you so that you may destroy them; and 3.) Give copies of the new form to the people who may need them to carry out your wishes.

If you still have questions about your power of attorney after reading this material, you should talk to your lawyer.

California Public Employees' Retirement System  
Lincoln Plaza - 400 P Street - Sacramento, CA 95814

PERS-OSS-138A (11/91)





Attention: Section \_\_\_\_\_  
Social Security No.: \_\_\_\_\_

### SPECIAL POWER OF ATTORNEY

This document is intended for designating an attorney-in-fact to transact all retirement matters relating to the Public Employees' Retirement System, the Legislators' Retirement System, and/or the Judges' Retirement System. It authorizes the person you designate (called an "attorney in fact") to handle your retirement affairs such as filing applications, making benefit elections, designating beneficiaries and endorsing warrants. This document creates a durable power of attorney which continues after you become incapacitated or otherwise unable to handle your own affairs.

#### 1. Creation of Durable Power of Attorney for Retirement-Related Business

By this document I intend to create a durable power of attorney by appointing the person designated below to make retirement-related decisions for me as allowed by the California Civil Code. This power is expressly limited to decisions relating to my benefits under the Public Employees' Retirement System, the Legislators' Retirement System, and/or the Judges' Retirement System.

#### 2. Designation of Attorney-In-Fact

I, _____, of _____ <small>(member or beneficiary)</small> <small>(street address)</small>
City of _____, County of _____, State
of _____ do hereby appoint: _____ <small>(attorney-in-fact)</small>
of _____, City of _____ <small>(street address)</small>
County of _____, State of _____
as my attorney-in-fact.

#### 3. General Statement of Authority Granted

If I become incapable of giving informed consent to decisions concerning my retirement benefits, I hereby grant to my attorney-in-fact full power and authority to transact all matters relating to the Public Employees' Retirement System (hereinafter PERS), the Legislators' Retirement System, or the Judges' Retirement System, including, but not limited to, filing applications, making benefit elections, designating beneficiaries, and endorsing warrants.

I further give and grant unto my said attorney-in-fact full power and authority to do and perform every act necessary and proper to be done in the exercise of any of the foregoing powers as fully as I might or could do if personally present, hereby ratifying and confirming all that my said attorney shall lawfully do or cause to be done by virtue hereof.

The authority granted by this Special Power of Attorney is limited to retirement matters, and does not extend to any of my other real or personal property.

California Public Employees' Retirement System  
Lincoln Plaza - 400 P Street - Sacramento, CA 95814

PERS-OSS-138 (REV. 11/91)

Benefits  
OSS-138

4. Duration

My attorney-in-fact is hereby instructed to notify PERS in writing of my disability or incapacity or of my death immediately upon its occurrence. This power of attorney shall not be affected by my subsequent disability or incapacity unless I so indicate below:

\_\_\_ I wish this special power of attorney to terminate in its entirety \_\_\_\_\_ after I become mentally disabled or incapacitated.

(Specify timeframe e.g., immediately, one year, etc.)

Warning to Person Executing This Document

This is an important legal document. It creates a durable power of attorney. Before executing this document, you should know these important facts:

This document may provide the person you designate as your attorney-in-fact with broad powers to manage, dispose, sell, and convey your real and personal property and to borrow money using your property as security for the loan.

These powers will exist for indefinite period of time unless you limit their duration in this document. These powers will continue notwithstanding your subsequent disability or incapacity.

You have the right to revoke or terminate this power of attorney.

If there is anything in this document that you do not understand, you should ask a lawyer to explain it to you.

DATE AND SIGNATURE OF PRINCIPAL

EXECUTED THIS \_\_\_ DAY OF \_\_\_\_\_, 19\_\_\_, AT \_\_\_\_\_

city

state

SIGNATURE \_\_\_\_\_

TYPED OR PRINTED NAME \_\_\_\_\_

SOCIAL SECURITY NUMBER \_\_\_\_\_

ACKNOWLEDGEMENT OF NOTARY PUBLIC

STATE OF \_\_\_\_\_ COUNTY OF \_\_\_\_\_

ON \_\_\_\_\_, 19\_\_\_, BEFORE ME, \_\_\_\_\_, NOTARY PUBLIC FOR

county

name

THE STATE OF \_\_\_\_\_, PERSONALLY APPEARED \_\_\_\_\_, KNOWN

state

name

TO BE (OR PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE) TO BE THE PERSON WHOSE

NAME IS SUBSCRIBED TO THE WITHIN POWER OF ATTORNEY AND ACKNOWLEDGED THAT \_\_\_\_\_

he/she

EXECUTED THE SAME.

\_\_\_\_\_  
SIGNATURE OF NOTARY PUBLIC

PERS-086-138 (REV. 11/91)

## DEATH OF ACTIVE MEMBER

### EMPLOYER NOTIFICATION TO SYSTEM

Immediately upon learning of an employee's death, the employer should contact the Benefit Application Services' Telephone Information Center by phone and provide the following information:

1. Member name, Social Security number, and birthdate
2. Date of death and date of separation
3. Name, address and telephone number of next of kin

PERS will send a partially completed PERS-BEN-738, Report of Separation for Death, with the following information:

1. Employer name and code
2. Member name, Social Security number, birthdate
3. Date of death

### INSTRUCTIONS FOR COMPLETION—PERS-BEN-738

The employer should verify and if necessary correct any information on the form. Remainder of form is completed by employer as follows:

#### PART I - EFFECTIVE DATES

Enter separation date. If separation date or date of death differs from the last day on payroll for which contributions were deducted, enter last day on pay status. Provide explanation in Remarks. *Separation date cannot be later than death date.*

#### PART II - PAYROLL AND CONTRIBUTION INFORMATION

1. Dates of pay periods (monthly, semi-monthly, bi-weekly, or quadri-weekly) for the month of separation and each of the three months preceding separation.
2. Amount of full-time pay rate.
3. Time worked in each pay period:
  - a. month
  - b. days
  - c. hours
4. Amount earned in each pay period.
5. Amount of normal retirement contributions for each pay period.
6. Amount of other than normal contributions.
7. Under "Specify" column heading, explain other than normal contributions.

#### PART III - UNUSED SICK LEAVE

For agencies who have amended their contracts to include sick leave credit (see Coverage Key, Item 8.3), please indicate the total number of days of unused sick leave credited to the member (for members who have attained the minimum retirement age only) on death date. Show partial days to three decimal places.

Benefits  
Death

## EMPLOYER NOTIFICATION TO SYSTEM (CONTINUED)

- NOTE: 1. Do not combine contributions for Special Compensation with normal contributions. Use the "other" column.
2. Do not deduct retirement contributions from lump sum vacation payments.
3. Do not delay submission of this form awaiting final payroll data. Estimate the last period's payroll information and label this line "Estimate".

### PART IV- HEALTH AND DENTAL INSURANCE

Complete only if the member had health insurance coverage under the Public Employees' Medical and Hospital Care Act.

A request for change in health benefits coverage based upon change in family status (death) may be made by an enrolled surviving family member who continues to receive an allowance.

### PART V

Have this form signed by an authorized officer; enter title and date. Send completed Form PERS-BEN-738 to PERS immediately.

### NOTIFICATION BY OTHER THAN EMPLOYER

When PERS is informed of an employee's death by someone other than the employer, the System will also initiate the Form PERS-BEN-738, partially filled in, and forward to the employer. The employer completes the balance of the form per instructions found in "Employer Notification to System".

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Telephone (916) 326-3232  
 TDD Only (916) 326-3240

**REPORT OF SEPARATION FOR DEATH - REQUEST FOR PAYROLL INFORMATION**  
 PERS-BAS-738 (1/81)

PLEASE COMPLETE AND RETURN AS SOON AS POSSIBLE

TO: PUBLIC EMPLOYEES' RETIREMENT SYSTEM P.O. BOX 942711 SACRAMENTO, CA 94229-2711	FROM: (Name of Agency) City of Rangerville	AGENCY CODE: 0000
NAME: Joe P. Smith	SOCIAL SECURITY NUMBER: 000-00-0000	DATE OF DEATH: January 31, 1992

WE HAVE BEEN NOTIFIED THAT THE ABOVE MEMBER HAS DIED. Your cooperation in immediately providing the following is an important part of ensuring the accurate and prompt payment of death benefits.

**PART I - EFFECTIVE DATES REGARDING SEPARATION** - Please explain any difference between date of separation and last day on payroll, or if member was on a leave of absence give dates of absence.

SEPARATION DATE: January 31, 1989	REMARKS:
LAST DAY ON PAY STATUS: January 31, 1989	

**PART II - PAYROLL AND CONTRIBUTION INFORMATION** - Please report, by payroll service period, for the LAST FOUR MONTHS on pay status. Contributions should not be deducted after separation. When reporting contributions taken from special compensation\*, explain frequency and reason for the special compensation (i.e., monthly compensation for uniform pay). For pay increases\*, provide the inclusive dates of the increase as well as the payrate and earnings for the period of the increase. Failure to provide accurate and complete payroll information for the four months, may cause a delay in payment of benefits.

PAY PERIOD		PAY RATE	TIME WORKED			AMOUNT EARNED	RETIREMENT CONTRIBUTIONS		
FROM	THRU		MONTHS	DAYS	HOURS		NORMAL	OTHER	(SPECIFY)*
10-01-91	10-31-91	1000.00	1			1000.00	70.00		
11-01-91	11-30-91	1000.00	1			1000.00	70.00		
12-01-91	12-31-91	1000.00	1			1000.00	70.00		
01-01-92	01-31-92	1000.00	1			1000.00	70.00		

**PART III - UNUSED SICK LEAVE AT TIME OF SEPARATION** - Please enter the total number of days of unused sick leave the employee had at the time of separation. Accumulated hours must be converted to days using the appropriate conversion factor applicable to each employees' individual classification or position. Calculate to three decimal places.

TOTAL NUMBER OF DAYS OF UNUSED SICK LEAVE: 25.4000

**PART IV - HEALTH AND DENTAL INSURANCE** - To be completed only by State Agencies and Public Agencies which contract for health and dental coverage under the Public Employees' Hospital and Medical Care Act. Please attach copies of current health and dental enrollment. Failure to provide this information may result in lapse of coverage for eligible annuitants.

TYPE OF COVERAGE	PLAN NAME	PLAN CODE
Health Insurance	Kaiser North	562
Dental Insurance		

**PART V - CERTIFICATION OF EMPLOYER**

The above information is based on payroll information currently available.

John Morris Payroll Officer (916) 322-3212  
 Signature of Payroll Officer Title Telephone  
02/15/89  
 Date



## INFORMATION FOR FAMILY OF DECEASED

When PERS is notified of an active employee's death, a PERS-BAS-24 "Claimant Statement/Survivor Questionnaire", will be sent to the next of kin. This form must be completed and returned to PERS before a beneficiary determination and calculation of death benefits can be made.

To determine the beneficiary(ies), PERS will check the file for a valid\*\* Beneficiary Designation (State Form 241) (see Beneficiary Designation - Prior to Retirement ). If a Form 241 is no longer valid or has not been filed, death benefits will normally be paid to the statutory beneficiary as follows:

1. Member's surviving spouse (whether or not still living together at the time of death); or, if none,
2. Natural and adopted children, including a natural child adopted by another, share and share alike; or, if none,
3. Parents, share and share alike; or, if none,
4. Brothers and sisters, share and share alike; or, if none,
5. Member's estate (if probated, or subject to probate); or, if not,
6. Stepchildren, share and share alike; or, if none,
7. Grandchildren, including step-grandchildren, share and share alike; or, if none,
8. Nieces and nephews, share and share alike; or, if none,
9. Great-grandchildren, share and share alike; or, if none,
10. Cousins, share and share alike.

Also, if the member was eligible to retire on the date of death (at least age 50 with five or more years of service credit), any Form 241 is invalid if there is a spouse to whom the member had been married for at least one year prior to the member's death, or a minor child.

Death benefits payable will be affected by the member's category (i.e., miscellaneous or safety), whether or not the death was job-related, your agency's contract with PERS (i.e., 1959 Survivor Benefit coverage), and other factors. Please refer to the applicable PERS Benefits Booklet for information.

If only lump sum benefits are payable, the BAS-24 may serve as the claim form if completed by the designated or statutory beneficiary. If there is a choice of monthly or lump sum benefit, a separate claim/election form, PERS-BAS-1167, will be sent to the beneficiary. If the information provided in the initial BAS-24, along with any designation on file, indicates the proper beneficiary remains to be contacted, a claim form will be sent to the proper beneficiary. Payment of death benefits will be as soon as possible after receipt of the claim form and any other documents required (e.g., marriage, birth, or death certificates).

\*\* Any of the following events will, by law, revoke a Beneficiary Designation:

- a. marriage
- b. dissolution or annulment of marriage
- c. birth or adoption of a child
- d. termination of employment which results in a refund of contributions.





## RETIREMENT—GENERAL

### REQUEST FOR ESTIMATES OR COUNSELING

The member may wish to have the System calculate an estimate of retirement allowance. Retirement benefit estimates are processed by the Benefit Application Services Division.

Members may receive a retirement estimate by mail by completing and submitting form PERS-BAS-1. (See copy of BAS-1 on following page.) An acceptable estimate request should meet the following guidelines:

1. Any retirement date can be requested; however, since our estimate calculation process does not project future salaries formal estimates far in the future are not meaningful. For retirement dates more than five years in the future, the employer can provide the member with the appropriate PERS member booklet. Our PERS Area and Field Offices can assist members with questions about information in the booklets and provide retirement counseling. The addresses and telephone numbers are included in each booklet.
2. All information on the form PERS-BAS-1 must be completed before an estimate can be processed. Important: Please be sure the address and social security number are legible.
3. A request for an estimate is **NOT** an application for retirement. A PERS-BAS-369 must be submitted to apply for retirement. A PERS-BAS-369 may not be used to request an estimate.
4. Retirement benefit estimates will be mailed to the address indicated on the PERS-BAS-1 within approximately four to six weeks of receipt of the request in PERS.

### WHEN TO APPLY

An application for retirement should be forwarded to the Benefit Application Services Division at least 90 days prior to the desired effective date.

**NOTE:** A disability retirement application should be submitted as soon as a medical condition becomes disabling and prior to the expiration of benefits to ensure the member is eligible for the earliest effective date possible.

This advance notice permits PERS to make calculations, resolve service credit problems, and begin payments on a timely basis. Members should be advised of this and encouraged to personally mail their applications to: PERS, P.O. Box 942711, Sacramento, CA 94229-2711.

The Retirement Law does not permit retirement to become effective earlier than the first day of the month in which the application is received in the System's headquarters or PERS Area or Field Office. The only exception to this is a situation in which all four of the following requirements are met:

1. The application is received within nine months of separation from employment (or separation from a reciprocal retirement system).
2. The member separated with the intent of retiring. Such intention may be determined from personnel documents or by affidavit of the member, co-workers, or employer.
3. a. The member failed to submit an application earlier because of a misunderstanding of the law, or  
b. The employer undertook to transmit the application to PERS and failed or delayed such transmission.
4. The member is living on the date the application is actually received at the office of the Board in Sacramento or a PERS Area or Field Office.

### WHO MAY APPLY

For *service retirement* A member who has reached the minimum retirement age and has earned at least five years of credited service may submit an application for retirement. The application must be submitted by the member and show a definite retirement date. It is the employee's responsibility, not the employer's, to see that the retirement application is sent to the System.

Benefits  
Retirement

For *disability retirement*: A member (miscellaneous or safety) credited with five or more years of service with a mental or physical incapacity for performance of job duties may apply for disability retirement. For local safety members and miscellaneous members covered by contract under Government Code Section 21294.1, where the disabling injury or disease is work-incurred or job-related the five years of service is waived and the member may apply for industrial disability retirement. An application for disability retirement may be initiated by the member, any person on his behalf, or the employer.

If a public agency believes a member to be disabled, the employer may apply for the disability retirement on behalf of the member. The application must be submitted by the governing body or an official designated by the governing body. This designation must be made by resolution and a copy of the resolution must be submitted to the Public Employees' Retirement System.

**NOTE:** A member may not be separated from employment by the employer, because of disability, unless the member is not eligible for disability retirement or waives the right to retire and elects to withdraw contributions. Instead, the employer **MUST** apply for disability retirement on the member's behalf.

Please remember that the effective retirement date cannot be earlier than the first of the month in which the application is received in PERS. It is important to apply promptly as soon as a potential disabling condition exists.

## REQUESTING ADDITIONAL SERVICE CREDIT

Elections for redeposit or other additional service credit must be made prior to the member's effective retirement date. The retirement date can be no earlier than the day following receipt by PERS of the election form. Therefore, it is important that the member request any additional service credit information well in advance of his/her retirement to avoid possible delays in the retirement date.

## CANCELLATION OF RETIREMENT APPLICATION

If a member desires to cancel the service retirement application or defer retirement to a later date, the member must request to do so prior to the issuance date of the first retirement warrant. For cancellation of disability retirement, see "Member Alternatives Following Approval of Disability". Any cancellation request **MUST BE** made in writing to be valid. The member's signature is required. A cancellation is binding; the member must thereafter re-apply whenever the member is ready to retire.

1. Once the first warrant has been issued, the member will not be allowed to cancel the retirement.
2. A member may request a refund of accumulated contributions in writing in lieu of retirement prior to the issuance of the first retirement warrant.



(916) 326-3232

## PERS RETIREMENT ALLOWANCE ESTIMATE REQUEST

If you are planning to retire in the near future and would like a retirement *estimate*, please complete this form and mail to the address below: (If you are a state employee in the Sacramento area, you may use PERS' Interagency Mail Service code, A-44)

PERS  
 Benefit Application Services Division  
 P.O. Box 942717  
 Sacramento, CA 94229-2717

**THIS FORM IS NOT AN APPLICATION FOR RETIREMENT. IF YOU ARE APPLYING FOR RETIREMENT, PLEASE COMPLETE FORM PERS-BAS-369 (APPLICATION FOR RETIREMENT).**

Your retirement estimate will be mailed to the address you indicate on this form within approximately six weeks. Your estimate cannot be processed unless all information on this form is completed.

1. NAME (FIRST) (MI) (LAST)			2. SOCIAL SECURITY NUMBER [ ] [ ] [ ] - [ ] [ ] [ ] - [ ] [ ] [ ] [ ]		
3. YOUR MAILING ADDRESS  NUMBER & STREET/P.O. BOX  CITY STATE ZIP CODE			4. YOUR DATE OF BIRTH MONTH DAY YEAR		
			5. TELEPHONE NUMBER(S) WORK ( )  HOME ( )		
6. EMPLOYER					
7. ESTIMATED RETIREMENT DATE MONTH DAY YEAR			8. TYPE OF ESTIMATE		
1st			<input type="checkbox"/> SERVICE RETIREMENT		
2nd			<input type="checkbox"/> DISABILITY RETIREMENT		
			<input type="checkbox"/> INDUSTRIAL DISABILITY RETIREMENT		
9. IN THE LAST THREE (3) YEARS, DID YOU TAKE AN UNPAID LEAVE OF ABSENCE OF OVER SIX (6) MONTHS? <input type="checkbox"/> YES <input type="checkbox"/> NO IF "YES", PROVIDE DATES: _____					
10. TEMPORARY ANNUITY -- I REQUEST AN ESTIMATE OF MY MONTHLY ALLOWANCE FURTHER MODIFIED FOR LIFE TO PROVIDE FOR ADDITIONAL TEMPORARY ANNUITY ALLOWANCE. <input type="checkbox"/> YES <input type="checkbox"/> NO IF "YES", AGE DESIRED: _____ AMOUNT: \$ _____ .00 59½ OR WHOLE AGE 60 - 68					
11. OTHER RETIREMENT SYSTEMS - ARE YOU A MEMBER OF ANOTHER PUBLIC RETIREMENT SYSTEM OTHER THAN SOCIAL SECURITY OR MILITARY? <input type="checkbox"/> YES <input type="checkbox"/> NO IF "YES", NAME OF SYSTEM: _____ ESTIMATED FINAL COMPENSATION: \$ _____					
12. BENEFICIARY'S BIRTHDATE MONTH DAY YEAR			13. RELATIONSHIP TO YOU		
14. A. WILL YOU HAVE BEEN MARRIED AT LEAST ONE YEAR PRIOR TO YOUR TENTATIVE RETIREMENT DATE? <input type="checkbox"/> YES <input type="checkbox"/> NO					
B. DO YOU HAVE ANY UNMARRIED CHILDREN WHO ARE UNDER AGE 18 OR DISABLED? <input type="checkbox"/> YES <input type="checkbox"/> NO					
C. ARE EITHER OR BOTH OF YOUR PARENTS DEPENDENT ON YOU FOR AT LEAST 1/2 OF THEIR SUPPORT? <input type="checkbox"/> YES <input type="checkbox"/> NO					

PERS-BAS-1 (Rev. 3/92)



# CALIFORNIA PERS APPLICATION FOR RETIREMENT

BENEFIT APPLICATION SERVICES DIVISION  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 P.O. BOX 942711  
 SACRAMENTO, CALIFORNIA 94229-2711  
 Telephone: (916) 326-3232  
 Telecommunications Device for the Deaf (916) 326-3240

**INSTRUCTIONS:** Please read the important information on reverse side before completing this form. This application should be mailed directly to PERS 90 days in advance of your planned retirement date. Remember, your retirement date cannot be earlier than the first of the month in which your application is received by PERS.

**FOR PERS USE ONLY**

I hereby make application for Service Retirement as follows:  
(Service; Disability; or Industrial Disability)

1. SOCIAL SECURITY NO.  
 540-32-9876

2. Name <b>John Booth</b>	3. Birth Date 06-03-29	4. Retirement Effective Date 12/31/91
------------------------------	---------------------------	--

5. Mailing Address (Street, City, State, Zip)  
 1991 Sacramento Lane, Sacramento, CA 98765

6. Last Day on Pay Status 12/30/91	7. Employer Sacramento County Schools	8. Position Title Custodian
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9. OPTIONAL SETTLEMENT INFORMATION - Please furnish the amounts of monthly allowance payable under option checked.  
 Unmodified     Option No. 1     Option No. 2     Option No. 3

10. BENEFICIARY'S NAME Mary Booth	Birth Date 10/15/30	Sex <input type="checkbox"/> M <input checked="" type="checkbox"/> F	Relationship Spouse
--------------------------------------	------------------------	--	------------------------

11. SURVIVOR INFORMATION: Are you married?  Yes (Date of marriage 4/15/61);  No  
 Do you have children under 18?  Yes  No

12. TEMPORARY ANNUITY - I desire to have my monthly allowance further modified for life to provide for additional temporary annuity allowance.  
 Yes  No If "Yes", age desired: 63 Amount \$ 300.  
59½ or whole age 60 to 68

13. OTHER RETIREMENT SYSTEMS: Are you a member of another public retirement system other than Social Security or military?  
 Yes  No If "Yes", please complete the section below.

NAME OF SYSTEM	DATES OF SERVICE CREDITED	DATE OF RETIREMENT

14. FINAL COMPENSATION TO BE USED: "Final Compensation" is the highest compensation earnable by a member during the three consecutive years of employment immediately preceding the effective date of his/her retirement, or the date of his/her last separation from employment if earlier, or during any other period of three consecutive years of membership specified by the member on this application. UNLESS A DIFFERENT PERIOD IS SPECIFIED BY YOU, YOUR FINAL COMPENSATION WILL BE CALCULATED BASED UPON THE THREE YEAR PERIOD IMMEDIATELY PRECEDING YOUR RETIREMENT OR SEPARATION.  
 OTHER PERIOD TO BE USED: FROM: \_\_\_\_\_ TO: \_\_\_\_\_

15. I HEREBY CERTIFY UNDER PENALTY OF PERJURY that this information submitted hereon is true and correct according to the best of my knowledge. I UNDERSTAND THAT TO CANCEL THIS APPLICATION I MUST SUBMIT WRITTEN NOTICE TO THE SYSTEM PRIOR TO MAILING OF MY FIRST RETIREMENT ALLOWANCE. I further understand that my request for information on options (above) is not a final election thereof; that election forms will be provided at a later date.

MEMBER'S SIGNATURE → <i>John Booth</i>	TELEPHONE NUMBER (916) 555-3232	DATE SIGNED 11-10-91
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CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 400 P STREET - SACRAMENTO, CALIFORNIA

Benefits  
BAS-369

#### RETIREMENT ALLOWANCE AND OPTIONS:

**UNMODIFIED** - The unmodified allowance provides the highest monthly amount payable to you during your lifetime. Upon your death, **ALL** monthly payments stop unless the survivor continuance described below applies. **THERE IS NO RETURN OF CONTRIBUTIONS.**

**OPTIONS** - Instead of the unmodified allowance, you can elect to receive one of the following options. Under each option, **YOUR MONTHLY ALLOWANCE WILL BE REDUCED FOR LIFE** to pay for the benefit for your named beneficiary. If you wish to elect an option, you must do so before your first payment is mailed.

**OPTION 1** - Upon your death, any remaining portion of your contributions, not paid to you as part of your reduced monthly allowance, will be paid to your beneficiary or estate. You may name one or more beneficiaries, and your designation may be changed at any time. If the survivor continuance applies, it will be paid to the eligible survivor and will have no effect on the payment of the remainder, if any, of your contributions.

**OPTION 2** - The same reduced monthly allowance you receive will be paid to your designated beneficiary for life. But, if the survivor continuance applies and your designated beneficiary is not the eligible survivor, the beneficiary's monthly allowance will not include the portion automatically continued to your survivor.

**OPTION 3** - One half of your reduced monthly allowance will be paid to your designated beneficiary for life. But if the survivor continuance applies and your designated beneficiary is not the eligible survivor, the beneficiary's monthly allowance will not include the portion automatically continued to your survivor.

**OPTION 4** - You may elect a tailor-made plan to fit your special needs subject to PERS Board approval. A monthly benefit to a beneficiary may not exceed the amount payable under Option 2.

**POST-RETIREMENT SURVIVOR ALLOWANCE (SURVIVOR CONTINUANCE):** This provision applies to all State members, school members, and also to local safety and miscellaneous members whose agencies have elected coverage. Eligible survivors are: (1) A spouse to whom you were married at least one year prior to retirement and continually thereafter until death, or, if you have no surviving spouse; (2) Your unmarried children under age 18 (for purposes of eligibility, an unmarried child who became disabled prior to age 18 continues to be eligible for this benefit until the disability ceases), or, if there is no surviving spouse or children; (3) A dependent parent or parents. One quarter to one half of your unmodified allowance will be continued automatically to an eligible survivor upon your death after retirement regardless of the option you choose. The exact amount depends upon your Social Security coverage under PERS membership. Payments to a spouse terminate upon death. Payments to a spouse of local safety and miscellaneous members terminate upon remarriage unless the contracting agency has made provisions for the payments to continue upon remarriage. Payments to children terminate upon attainment of age 18, marriage, death, or recovery from disability. Disability means inability to engage in substantial gainful employment by reason of physical or mental impairment.

**TEMPORARY ANNUITY ON SERVICE RETIREMENTS (Not applicable to Disability Retirements):** You may elect a reduced lifetime income in order to receive the additional Temporary Annuity allowance (from the System) which is payable to age 59½ or whole ages 60 to 68. If the retired member dies before he/she reaches their selected age, the remainder of the payments are payable in lump sum to the designated beneficiary regardless of the optional settlement elected by the member.

**BENEFICIARY-SURVIVOR INFORMATION:** Satisfactory documentary evidence must be submitted to the system to support birthdates of beneficiaries under Options 2, 3, or 4, and children for the survivor continuance benefit. A copy of the marriage certificate will be required to support eligibility of a spouse for the survivor continuance benefit and may be required to show name continuity for Options 2, 3, and 4. Certification from a physician will be required to support eligibility of a disabled child. If a dependent parent is named as an eligible survivor and there is no spouse or children, documentary evidence must be submitted to verify dependence.

**DEDUCTIONS FROM RETIREMENT ALLOWANCES:** Health insurance coverage for State and public agency employees enrolled under the Public Employees' Medical and Hospital Care Act and dental insurance coverage for State employees who are enrolled in a dental plan, as active employees, will continue for those members who go directly from employment into retirement. University of California employees must sign an "Authorization to Deduct Premiums", which will be provided by the University. If the member is enrolled in the health and/or dental plan and the spouse is also covered by this insurance, the spouse is eligible to continue the insurance(s) after the member's death, provided that the spouse is entitled to receive a continuing benefit such as survivor continuance or optional settlement 2, 3, or 4.

**OTHER DEDUCTIONS:** If you have health insurance or major medical not covered through your employer under the Public Employees' Medical and Hospital Care Act, credit union payments or shares, employee organization dues, dental or life insurance, you must contact your carrier, credit union, or organization to determine whether these payments may be continued into retirement utilizing direct authorization. They will also inform you regarding the proper procedure to follow if retirement warrant deductions are allowed.

## DEDUCTIONS AFTER RETIREMENT

### HEALTH INSURANCE

For public agencies covered under the Public Employees' Medical and Hospital Care Act, enrollment of a member is continued without change when the member retires. Coverage will continue into retirement if the individual is enrolled at the time of separation from employment and their effective date of retirement is within 120 days of separation.

Direct authorization may be established for automatic deduction of payments for health insurance administered by PERS as well as life insurance premiums, union dues, credit union payments or shares, or to charitable organizations.

### GENERAL PROCEDURES FOR DIRECT AUTHORIZATION OF HEALTH/LIFE INSURANCE

1. The agency determines the eligibility of the member to continue such coverage into retirement and forwards the authorization form to the carrier, not to PERS. This form must be signed by the member.
2. The carrier must then authorize the deductions by sending PERS a special deduction authorization form. **Premiums will be deducted only as authorized by the carrier.** Any additions, changes, or cancellations must be submitted to PERS by the carrier.
3. Normally, the carrier will require two (2) months premiums in advance to provide PERS with adequate time to process the deduction.

### OTHER DIRECT AUTHORIZATIONS

Direct authorization deductions for union dues, credit union payments or shares, or charitable organizations may be established provided that:

1. The organization has contracted with PERS to provide this service (members must contact the organization for this information);
2. The member authorizes to have money deducted through the organization;
3. The organization submits the authorization directly to PERS; and
4. Authorized deductions are *stopped* or *changed* upon receipt of written authorization from the organization.

The System's function is limited to the mechanics of deducting and determining what deduction authorization is proper. Inquiries concerning identification cards, insurance benefits, or premium schedules, claims, address changes, enrollment changes, etc., should be directed to the insurance carrier.

### INCOME TAX WITHHOLDING

Federal and California State income tax deductions will be withheld from monthly or lump sum benefit payments unless the annuitant specifically elects no tax withholding. Federal (W-4P), and California State (DE-4P) tax withholding forms must be completed to elect either a specific dollar amount of withholding, a withholding based on tax tables, or specifically elect no tax withholding. If the election form is not filed with PERS, automatic withholding begins based on a married person with three (3) exemptions. Any questions retirees have concerning the taxability of their allowance should be directed to the Internal Revenue Service or California State Franchise Tax Board.

Benefits  
Deductions

## **PAYMENTS FOR PURCHASING SERVICE CREDIT**

A member who previously elected to purchase public service credit, redeposit contributions for service credit, or has arrears contributions, may elect upon retirement to continue any payments due into retirement. In such cases, service credit will be included in the retirement calculation and a monthly payment will be taken from the member's retirement allowance. Any balance still unpaid upon the member's death shall be deducted from death benefits otherwise payable. A retired member's survivor entitled to a monthly survivor allowance may elect to continue such deductions from the monthly allowance in lieu of the lump sum payment otherwise required. The following criteria must be adhered to:

1. No installment payments (deductions) are permitted unless an election has been made prior to retirement.
2. Death benefits against which unpaid balances may be deducted include the lump sum benefit, survivor continuance benefits, and payments under all optional settlements.



## **SOCIAL SECURITY INSTRUCTIONS**

Members having Social Security coverage, integrated with System coverage, should contact their local federal Social Security Office about three months before their retirement.

Reference material needed by the Social Security Office will be: Social Security number, name of the employer, and documentary proof of birth.

### **TEMPORARY ANNUITY PAYMENTS**

Members who are retiring for service can elect to receive an additional monthly allowance from PERS. The benefit is payable from retirement date to a specific age that the member selects, 59 1/2 or any whole age from 60 to 68. You can also name the dollar amount you wish to receive within certain limitations. This benefit is NOT free. The member's PERS lifetime allowance is reduced to pay for the temporary annuity.

A booklet on the temporary annuity program can be requested by employers from the PERS supply section. Member questions on the program can be directed to either PERS Benefits Application Services Division, P.O. Box 942711, Sacramento, California 94229-2711, (916) 326-3232 or any of the PERS area and field offices listed in this manual on page 9-1.



## SERVICE RETIREMENT

### MINIMUM REQUIREMENTS FOR SERVICE RETIREMENT

A member shall be retired for service upon written application if the member has reached the minimum retirement age and has earned at least five years of credited service. Minimum retirement age is 50 for all public agency and school members.

### SERVICE RETIREMENT PROCESSING—DOCUMENT SEQUENCE (EXAMPLES FOLLOW)

1. **PERS-BAS-369**—"Application for Retirement" is received in System from member. (This example is on page 3-33.)
2. **Acknowledgment letter** is sent to the member to acknowledge receipt of PERS-BAS-369. This letter will inform the member that the System is calculating retirement benefits and the "Election of Optional Settlement . . ." (PERS-BAS-898) will be sent in the near future. (See copy on pages that follow.)

**NOTE:** If the member does not receive this acknowledgment letter within 30 days after submission of the "Application for Retirement" (PERS-BAS-369) the member should contact the System immediately.

3. **PERS-BAS-898**—"Election of Optional Settlement and Beneficiary Designation" is sent to the member usually one month prior to the effective retirement date. The correct completion of the form PERS-BAS-898 "Election of Optional Settlement and Beneficiary Designation" is crucial in assuring that the member's desires will be met. A copy of a completed form is shown so that you can better assist your employees in properly completing the form. (See copy on following pages.) Before completing the election portion of the form (See copy of 2nd portion of form), the member should carefully read all of the information on both sides of the form.

Please note that the spouse's signature is required by law. A Justification For Non Signature of Spouse (PERS-BAS-800) is sent with the election form for completion by a member whose spouse has not signed the election form. (See copy on pages that follow.)

A survivor questionnaire (PERS-BAS-54) is sent with the PERS-BAS-898 for completion and return.

Tax withholding and Electronic Fund Transfer enrollment forms are also enclosed.

4. **PERS-PRS-200**—"Request for Final Payroll Information" is sent to the agency at the time the PERS-BAS-898 is sent to the member.

**NOTE:** Complete after the member leaves employment status.

The agency should complete all items as directed and use "N/A", if not applicable. Certify the exact number of unused sick leave days credit, if applicable. *Accumulated hours must be converted to days by the employer.* Show partial days to 3 decimal places. (See copy of PERS-PRS-200 on following pages.) Refer to your Coverage Key, Item 8 to determine if you have this benefit.

- a. Payroll information is required for the last month of employment.
- b. If changes are made to payroll or sick leave figures already sent to PERS, notify the System of corrections by letter.

Benefits  
Service Retirement

### **SERVICE RETIREMENT PROCESSING—DOCUMENT SEQUENCE (Continued)**

5. **PERS-BAS-11** — “**Notice of Benefit Approval**” is sent to the member confirming that he/she is on the retirement roll and will be receiving the first retirement warrant as stated on this form. The PERS-BAS-11 also gives the member information needed for tax purposes. (See copy on following pages.)
6. **PERS-BAS-62** — “**Notice of Placement on Retirement Roll**” is sent to the agency as confirmation that the member is now in retirement status. (See copy on following pages.)

For future employment of the retiree, please refer to the section on Employment of a Retiree and the section on Reinstatement from Retirement.



**Benefit Application Services Division**  
**P.O. Box 942711**  
**Sacramento, CA 94229-2711**  
**(916) 326-3232**  
**Telecommunications Device**  
**For The Deaf — (916) 326-3240**

Reply to Section 419  
Refer to No. 540-32-9876  
November 15, 1991

John Booth  
1991 Sacramento Lane  
Sacramento, CA 98765

Dear John Booth:

We have received your application requesting Service Retirement effective December 31, 1991. If you are currently under medical care for a physical or mental condition which prevents you from continuing your job duties, you may apply for Service pending Disability Retirement.

An election document providing the retirement allowances payable under the various retirement options will be sent to you as soon as possible. You should direct any questions about your retirement to the mailing address or telephone number listed above. Please include your Social Security number and daytime telephone number with all written inquiries.

If you wish to cancel your application, change your retirement date, or request Disability Retirement, please contact our office immediately. We must receive your written notice for change or cancellation before the day your first warrant is mailed. Please note that your retirement date cannot be earlier than the day following your last day on payroll.

Enclosed is a brochure titled "Planning your Service Retirement". It includes important information on the retirement process and provides a checklist of things to do prior to retirement to ensure you take advantage of all the benefits (ie., Social Security, deferred compensation) to which you are entitled. Please read it carefully.

Benefit Application Services Division  
Public Employees' Retirement System

Benefits  
 BAS-898

BOARD OF ADMINISTRATION  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 P.O. BOX 942711  
 SACRAMENTO, CA 94229-2711

SSA NO.: 540-32-9876  
 RETIREMENT DATE: 12/31/1991  
 AGE AT RETIREMENT: 62.50  
 SERVICE CREDIT: 15.500  
 SICK LEAVE SERVICE: N/A  
 TOTAL SERVICE: 15.500

JOHN BOOTH  
 1991 SACRAMENTO LANE  
 SACRAMENTO, CA 98765

OPTIONS 2, 3, 2W, 3W OR 4 APPLY  
 ONLY TO:  
 NAME: MARY BOOTH  
 AGE: 61.00

THIS SERVICE RETIREMENT CALCULATION IS BASED ON LAW AND THE INFORMATION IN YOUR FILE PLUS PROJECTIONS TO YOUR DATE OF RETIREMENT BY ASSUMING SERVICE THROUGH DECEMBER 30, 1991. A CHANGE IN SERVICE, CONTRIBUTIONS OR EARNINGS MAY RESULT IN AN ADJUSTMENT WHEN FINAL PAYROLL INFORMATION IS RECEIVED.

**OPTIONAL SETTLEMENT INFORMATION (AMOUNTS ARE APPROXIMATE)**

Options available	Your monthly allowance	Your beneficiary's monthly allowance after your death	Your monthly allowance upon the death of your beneficiary
UNMODIFIED ALLOWANCE	\$ 1,089.45 per month for life	Retired Death Benefit	\$ 1,089.45 per month for life
OPTION 1	\$ 1,075.60 per month for life	Your remaining contributions*	\$ 1,075.60 per month for life
OPTION 2	\$ 973.96 per month for life	\$ 973.96 per month for life	\$ 1,089.45 per month for life
OPTION 2W	\$ 997.93 per month for life	\$ 997.93 per month for life	\$ 997.93 per month for life
OPTION 3	\$ 1,028.45 per month for life	\$ 514.23 per month for life	\$ 1,089.45 per month for life
OPTION 3W	\$ 1,041.52 per month for life	\$ 520.76 per month for life	\$ 1,041.52 per month for life
OPTION 4			

\*OPTION 1 PROVIDES THAT UPON YOUR DEATH YOUR BENEFICIARY WILL RECEIVE THE BALANCE OF YOUR CONTRIBUTIONS TOTALING \$58,676.73 LESS \$495.35 FOR EACH MONTH YOU RECEIVED AN ALLOWANCE.

**UPON YOUR DEATH A LUMP SUM BENEFIT WILL BE PAID TO YOUR BENEFICIARY OR ESTATE**

RETURN THIS DOCUMENT TO P.E.R.S.

**ELECTION OF OPTIONAL SETTLEMENT AND BENEFICIARY DESIGNATION**  
 540-32-9876  
 72993  
 JOHN BOOTH  
 BAS 898 (Rev. 9-90) 987654-01 11/15/1991

CARR	PLAN	DED	AMOUNT	1-T	MOS
-----	-----	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----

**INSTRUCTIONS:**

THIS DOCUMENT ALLOWS YOU TO ELECT AN OPTIONAL SETTLEMENT IN LIEU OF THE UNMODIFIED ALLOWANCE, AND TO DESIGNATE A BENEFICIARY TO RECEIVE BENEFITS PROVIDED BY THE ALLOWANCE YOU CHOOSE. PROMPTLY COMPLETE THIS FORM. BOTH YOU AND YOUR SPOUSE MUST SIGN IT, AND HAVE YOUR SIGNATURES NOTARIZED OR WITNESSED BY AN AUTHORIZED EMPLOYEE OF PERS. **IMPORTANT:** YOUR ELECTION DOCUMENT CANNOT BE PROCESSED WITHOUT EITHER YOUR SPOUSE'S SIGNATURE ACKNOWLEDGING THE INFORMATION PROVIDED ON THIS FORM, OR THE COMPLETED JUSTIFICATION FOR NON SIGNATURE OF SPOUSE FORM, BAS-800.

PLEASE PRINT CLEARLY IN INK, USING BLOCK LETTERS OR TYPE ALL INFORMATION REQUESTED.  
 IF YOU MAKE AN ERROR, MAKE THE NECESSARY CORRECTION AND INITIAL THE CHANGE.

**A. ELECTION:** Having considered the retirement and optional settlement information provided me, I elect to receive: (Check and complete ONLY ONE of the following)

I elect to receive THE UNMODIFIED ALLOWANCE in the amount of \$ \_\_\_\_\_ per month. I understand this is the highest monthly allowance payable to me with no return of contributions or payment of monthly allowance upon my death except when survivor continuance is applicable.

I elect to receive OPTION NUMBER 2 and I expect to receive \$ 973.96 per month. I UNDERSTAND THAT MY ELECTION IS IRREVOCABLE AND BY ELECTING OPTION 2W OR 3W I FORFEIT MY RIGHT TO AN INCREASE IN MY ALLOWANCE UPON THE DEATH OF MY BENEFICIARY. MY SIGNATURE, BELOW, ACKNOWLEDGES MY WAIVER OF THIS INCREASE.

My beneficiary is:  
Mary Booth 567-48-9123  
Beneficiary's Name Beneficiary's Social Security Number  
Spouse 1991 Sacramento Lane Sacramento Ca  
Relationship Address City/State/ZIP 98765

**B. PLEASE ENTER YOUR CURRENT MAILING ADDRESS**

(YOUR MONTHLY WARRANT WILL BE MAILED TO THIS ADDRESS UNLESS YOU INDICATE OTHERWISE)

COMPLETE THIS SECTION IF YOU WOULD LIKE YOUR MONTHLY WARRANT MAILED TO YOUR CALIFORNIA BANK, CREDIT UNION, OR SAVINGS AND LOAN INSTITUTION.  
 MAIL WARRANTS TO THE BANK UNTIL THE ATTACHED EFT FORM IS PROCESSED.

Address <u>1991 Sacramento Lane</u>		Name of Financial Institution <u>Gold Rush Bank</u>	Account Number <u>00000-11</u>
City <u>Sacramento</u>	State <u>CA</u>	Bank Post Office Box Address <u>P.O. Box 1429</u>	City <u>Sacramento</u>
ZIP <u>98765</u>	ZIP <u>98765</u>		

**C. RETIRED DEATH BENEFIT:** I hereby designate Mary Booth, who is my wife, and whose address is same as above to receive the lump sum death benefit which may be payable upon my death. I understand that I may change this beneficiary at any time; that any change in my marital status or the birth/adoption of a child revokes this designation.

**D. TO BE COMPLETED IN THE PRESENCE OF A NOTARY PUBLIC OR AUTHORIZED EMPLOYEE OF THE PUBLIC EMPLOYEES' RETIREMENT SYSTEM. NOTE: IF YOU HAVE NO SPOUSE OR YOU ARE UNABLE TO OBTAIN YOUR SPOUSE'S SIGNATURE, YOU MUST COMPLETE AND RETURN THE JUSTIFICATION FOR NON SIGNATURE OF SPOUSE FORM, BAS-800.**

Member's Signature John Booth Spouse's Signature Mary Booth  
I have read and understand the material contained above. I acknowledge the information entered by my spouse.

On the 18 day of November 19 91 the person(s) whose signature(s) appear(s) above executed the foregoing in my presence.

SEAL

Commission expires 12/31/93 Signature Mary James Title Notary Public

Benefits  
BAS-898

**REFUND:** Instead of receiving a retirement benefit, you may elect to receive a refund of your contributions when you separate from employment. This election must be in writing and must be received before the first payment of your retirement allowance is mailed. Upon the mailing of the refund, no further benefits are payable from PERS.

**POST-RETIREMENT SURVIVOR ALLOWANCE (SURVIVOR CONTINUANCE):** This provision applies to all State members, school members, and also to local safety and miscellaneous members whose agencies have elected coverage. Eligible survivors are: (1) A spouse to whom you were married at least one year prior to retirement and continuously thereafter until death (Patrol, State Peace Officer/Firefighter members receiving a disability retirement—spouse to whom you were married on the date of retirement and continuously thereafter until death); or, if you have no surviving spouse, (2) Your unmarried children under age 18 (for purposes of eligibility, an unmarried child who became disabled prior to age 18 continues to be eligible for this benefit until the disability ceases); or if there is no surviving spouse or children, (3) A dependent parent or parents. One quarter to one-half of your unmodified allowance will be continued automatically to an eligible survivor upon your death after retirement regardless of the option you choose. The exact amount depends upon your Social Security coverage under PERS membership. Payments to a spouse terminate upon death. Payments to a spouse of local safety and miscellaneous members terminate upon remarriage unless the contracting agency has made provisions for the payments to continue upon remarriage. Payments to children terminate upon attainment of age 18, marriage, death, or recovery from disability.

#### RETIREMENT ALLOWANCE AND OPTIONS:

**UNMODIFIED**—The unmodified allowance provides the highest monthly amount payable to you during your lifetime. Upon your death, ALL monthly payments stop unless the survivor continuance described above applies. THERE IS NO RETURN OF CONTRIBUTIONS.

**OPTIONS**—Instead of the unmodified allowance, you can elect to receive one of the following options. Under each option YOUR MONTHLY ALLOWANCE WILL BE REDUCED to pay for the benefit for your named beneficiary. If you wish to elect an option, you must do so before your first payment is mailed.

**OPTION 1**—Upon your death, any remaining portion of your contributions, not paid to you as part of your reduced monthly allowance, will be paid to your beneficiary or estate. You may name one or more beneficiaries, and your designation may be changed at any time. If the survivor continuance applies, it will be paid to the eligible survivor and will have no effect on the payment of the remainder, if any, of your contributions.

**OPTION 2**—The same reduced monthly allowance you receive will be paid to your designated beneficiary for life. But, if the survivor continuance applies and your beneficiary is not the eligible survivor, the beneficiary's monthly allowance will not include the portion automatically continued to your survivor. If your beneficiary dies before you, your allowance will return to the higher Unmodified Allowance.

**OPTION 2W**—As an alternative to Option 2, you may elect to receive a higher Option 2W allowance with the understanding that you forfeit your right to an increase in your monthly allowance upon the death of your beneficiary.

**OPTION 3**—One-half of your reduced monthly allowance will be paid to your designated beneficiary for life. But, if the survivor continuance applies and your beneficiary is not the eligible survivor, the beneficiary's monthly allowance will not include the portion automatically continued to your survivor. If your beneficiary dies before you, your allowance will return to the higher Unmodified Allowance.

**OPTION 3W**—As an alternative to Option 3, you may elect to receive a higher Option 3W allowance with the understanding that you forfeit your right to an increase in your monthly allowance upon the death of your beneficiary.

**OPTION 4**—You may elect a tailor-made plan to fit your special needs subject to PERS Board approval. A monthly benefit to a beneficiary may not exceed the amount payable under Option 2.

#### CHANGING BENEFICIARIES AFTER RETIREMENT—

You may change your designation for Option 1 or the retired death benefit at any time by filing form PERS-PRS-509 (Beneficiary Designation for Death Benefits After Retirement) with PERS.

A change in your marital status, the birth or adoption of a child, or the death of your named beneficiary may by law change your beneficiary designation. Please contact PERS for information.

#### RE-ELECTION OF OPTION AFTER RETIREMENT—

If, after retirement, there is a change in your marital status, or if your original beneficiary dies, you may be entitled to make a new election of optional settlement and name a new beneficiary. For information concerning the most current provisions of the law regarding a change in optional settlement, please contact our Post Retirement Services Division and request forms: PERS-PRS-411 and PERS-PRS-412.

**TEMPORARY ANNUITY** (applicable for service retirement only): The temporary annuity portion of your allowance, plus any attributable cost-of-living adjustments, will be included in your regular monthly warrant from PERS. If you die before receiving all of your temporary annuity payments, the actuarial equivalent of the remaining payments will be paid to your beneficiary in a lump sum.

**METHOD OF RECEIVING MONTHLY BENEFITS:** PERS now offers Electronic Fund Transfer (EFT) service; however, if you prefer, retirement warrants can be mailed to your home address or any California bank, credit union, or savings and loan. Additional information about EFT is provided on the enclosed EFT application form.

**BENEFICIARY-SURVIVOR INFORMATION:** Satisfactory documentary evidence must be submitted to the System to support birthdates of beneficiaries under Options 2, 2W, 3, 3W, or 4, and children for the survivor continuance benefit. Marriage certificates will be required to support eligibility of a spouse for the survivor continuance benefit and may be required to show name continuity for Options 2, 2W, 3, 3W, or 4. Certification from a physician will be required to support eligibility of a disabled child. If a dependent parent is named as an eligible survivor and there is no spouse or children, documentary evidence must be submitted to verify dependency.



**PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

P.O. Box 942711  
Sacramento, CA 94229-2711  
(916) 326-3232  
326-3240 (Telephone Device for the Deaf)

Dear Member:

On behalf of the PERS Board of Administration and staff, I'd like to extend our best wishes to you upon your retirement. It's been a pleasure to serve you as a member of the System, and we look forward to continuing our relationship with you.

This is your "Election of Optional Settlement and Beneficiary Designation" form for retirement benefits. It contains important information regarding the choices of optional benefits available to you. Please read all the information on both sides of this form carefully before completing it. The allowance amounts shown under "Optional Settlement Information", are approximate. Your allowance will be subject to an adjustment a few months after you retire and will be recalculated to include final payroll or other information.

You have the right to elect to receive the Unmodified Allowance, or an Optional Allowance, as explained on the back of the form. Recent legislation now provides you a choice of either electing an Option 2 or 3 allowance which provides the benefit of allowing you to have your allowance return to the higher Unmodified Allowance should your beneficiary predecease you; or, electing a higher Option 2W or 3W where no increase in your allowance would occur upon the death of your beneficiary. The election you make on this form is irrevocable and you may not change your election after your first payment is mailed.

**Your prompt completion and return of this form will allow us to pay retirement and death benefits according to your wishes. Failure to file it will not delay your retirement, but will delay the payment of your benefits.**

If you are married, your current spouse must be made aware of and acknowledge by signature your election of retirement optional settlement. If you are not married or you are unable to obtain your spouse's signature on this document, the **Justification for Non Signature of Spouse (form BAS-800), enclosed, must be completed and submitted before payment of benefits can be made.**

Your retirement allowance is payable from your retirement date specified on this form. Any modifications of optional settlement or final adjustment to the amounts specified will apply from that date as well.

It is important for you to keep us informed of any changes to your home address or your warrant mailing address so that your benefit payments and other important information, such as your annual earnings statements, will reach you on a timely basis. Address changes must be received by the 10th of the month to be effective for the following month's warrant. To protect you, we require that such changes be made in writing and include your signature and Social Security Number.

You may elect to have your monthly warrants mailed to your home or California financial institution or you may take advantage of our Electronic Fund Transfer (EFT) service. With EFT, the money is electronically transferred into your bank account to be available on the first day of each month. It normally takes two to three months to establish EFT service. This amount of time is necessary to process the form and perform a preliminary test transaction to ensure that your bank account number and bank routing number were recorded accurately. In this interim period, your warrants can be mailed to your home or bank mailing address. We think you will enjoy the security and convenience of our EFT service.

When you have completed the election portion of this form, return the gold copy in the enclosed envelope and keep the white copy with your important papers. If you have any questions about your retirement benefits, please contact us at the address or telephone number listed above.

Sincerely,





**Benefit Application Services Division**  
P.O. Box 942711  
Sacramento, CA 94229-2711  
Telephone: (916) 326-3232  
Telecommunications Device for the Deaf (916) 326-3240

### JUSTIFICATION FOR NON SIGNATURE OF SPOUSE

Pursuant to Government Code Section 21209, the member's current spouse must be made aware of the selection of benefits or change of beneficiary made by a member. The spouse of a PERS member must acknowledge the submission of: a request for refund of contributions; election of retirement optional settlement; and designation of beneficiary for Pre-retirement Death Benefits.

If a spouse's signature does not appear on one of the above named documents, the following information **MUST** be completed by the member and submitted with the application/form.

SOCIAL SECURITY NUMBER: 540-32-9876	NAME: John Booth
APPLICATION SUBMITTED: (Form Name and Number) Election of Optional Settlement and Beneficiary Designation BAS-898	

- I am not legally married (never married, divorced, widow/er).
- I am married, but my spouse did not sign the form because either:
- I do not know and have taken all reasonable steps to determine the whereabouts of my spouse; OR,
  - My spouse has been advised of the application and has refused to sign the written acknowledgement; OR,
  - My spouse is incapable of executing the acknowledgement because of an incapacitating mental or physical condition; OR,
  - My spouse has no identifiable community property interest in the benefit; OR,
  - My spouse and I have executed a marriage settlement agreement which makes the community property law inapplicable to the marriage.

I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING INFORMATION IS TRUE AND CORRECT.

John Booth  
Signature of Member

11-15-91  
Date

PERS-BAS-800 (8/89)

California Public Employees' Retirement System  
Lincoln Plaza-400 P Street-Sacramento, CA

P.A. MANUAL 3-47

10/92

CalPERS PRA #1577 001128

HHHH-1128

Benefits  
 BAS-54

**COMPLETE, SIGN AND RETURN TO:**  
 PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
 P.O. BOX 942711  
 SACRAMENTO, CA 94229-2711  
 Telephone Information Center (916) 326-3232  
 Telephone Device for the Deaf (916) 326-3240

Reply to Section: \_\_\_\_\_  
 Member's Name: \_\_\_\_\_  
 Social Security Number: \_\_\_\_\_

**SURVIVOR CONTINUANCE QUESTIONNAIRE**

The following information is necessary to ensure that all survivor benefits payable are made to your eligible beneficiaries upon your death. Payments will be made in accordance with the Public Employees' Retirement Law. Please answer all four questions and complete the required information for each section that is answered "yes".

1. Are you currently married?  Yes  No

Spouse's Full Name	Social Security Number	Birthdate	Date of Marriage

2. Do you have any unmarried children under 18?  Yes  No

Child's Full Name	Social Security Number	Birthdate

3. Do you have any unmarried children who were disabled prior to their 18th birthday and who have remained disabled until the present time?  Yes  No

Child's Full Name	Social Security Number	Birthdate

4. Are your parents dependent upon you for at least one-half of their support?  Yes  No

Parent's Full Name	Social Security Number	Birthdate

I certify that the information provided in this form is correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 ( ) ( )  
 Home Phone Number: \_\_\_\_\_ Business Phone Number: \_\_\_\_\_

PERS-BAS-54 (7/89)

**PAYOR:**  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
P.O. BOX 942711  
SACRAMENTO, CA 94229-2711  
TELEPHONE INFORMATION CENTER (916) 326-3232  
TELEPHONE DEVICE FOR THE DEAF (916) 326-3240

**REPLY TO SECTION:**

**MEMBER SS#:**

**PAYEE SS#:**

**ACCOUNT #:**

PERS-BAS-W-4P/DE-4P (6/90)

**RETIREMENT DATE:**

OMB NO. 1545-0415

**CAUTION:** THERE ARE PENALTIES FOR NOT PAYING ENOUGH TAXES DURING THE YEAR. ESTIMATED TAX REQUIREMENT AND PENALTIES ARE EXPLAINED IN PUBLICATION 505. SEND REQUEST FOR THIS PUBLICATION TO: IRS, P.O. BOX 12626, FRESNO, CA 93778.

**FEDERAL TAX WITHHOLDING ELECTION  
W-4P**

**MAKE ONLY ONE ELECTION, SIGN AND**

DO NOT WITHHOLD FEDERAL INCOME TAX.

WITHHOLD FEDERAL INCOME TAX. THE AMOUNT I WANT WITHHELD IS \$ \_\_\_\_\_ .00 MONTHLY.

WITHHOLD FEDERAL INCOME TAX BASED ON THE TAX TABLES FOR:

A MARRIED INDIVIDUAL WITH \_\_\_\_\_ TAX WITHHOLDING EXEMPTIONS.  
(Enter 0 or a number)

A SINGLE INDIVIDUAL WITH \_\_\_\_\_ TAX WITHHOLDING EXEMPTIONS.  
(Enter 0 or a number)

IN ADDITION TO THE AMOUNT TO BE WITHHELD BASED ON THE TAX TABLES, WITHHOLD \$ \_\_\_\_\_ .00 MONTHLY.

➔ PAYEE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

**STATE OF CALIFORNIA  
TAX WITHHOLDING ELECTION  
DE-4P**

**MEMBER SS#:**

**PAYEE SS#:**

**MAKE ONLY ONE ELECTION, SIGN AND**

**ACCOUNT #:**

DO NOT WITHHOLD STATE OF CALIFORNIA INCOME TAX

WITHHOLD STATE OF CALIFORNIA INCOME TAX. THE AMOUNT I WANT WITHHELD IS \$ \_\_\_\_\_ .00 MONTHLY.

WITHHOLD STATE OF CALIFORNIA INCOME TAX BASED ON THE TAX TABLES FOR:

A MARRIED INDIVIDUAL WITH \_\_\_\_\_ TAX WITHHOLDING EXEMPTIONS.  
(Enter 0 or a number)

A SINGLE INDIVIDUAL WITH \_\_\_\_\_ TAX WITHHOLDING EXEMPTIONS.  
(Enter 0 or a number)

IN ADDITION TO THE AMOUNT TO BE WITHHELD BASED ON THE TAX TABLES, WITHHOLD \$ \_\_\_\_\_ .00 MONTHLY.

WITHHOLD STATE OF CALIFORNIA INCOME TAX IN THE AMOUNT OF 10% OF THE AMOUNT WITHHELD FOR FEDERAL INCOME TAX WITHHOLDING.

➔ PAYEE'S SIGNATURE \_\_\_\_\_ TELEPHONE NO. \_\_\_\_\_ DATE \_\_\_\_\_

Benefits  
BEN—W-4P/DE-4P

This combination Federal Tax Withholding (W-4P) and California State Tax Withholding Election (DE-4P) form is being provided for you to make your tax withholding election(s). This form may be used for making an election for either or both federal and California State tax withholding. Please make **only one** election on each section that you fill out, sign, and return the form to PERS.

#### FEDERAL TAX WITHHOLDING INFORMATION

Federal regulations require all payees whose allowances are taxable to either make a specific election for no withholding, elect a specific dollar amount of withholding, or make an election using the tax tables based on marital status and number of exemptions. If no election is filed, PERS is required by law to withhold taxes based on the filing status of a married person with three exemptions. For persons having withholding based on tax tables, taxes will not be withheld unless your gross pay exceeds the minimum amount listed on the tax tables for that filing status.

We are required to remind you that there are penalties imposed by the IRS for not paying enough taxes during the year. Estimated tax requirements and penalties are explained in Publication 505. Additionally, Publication 575, *Pension and Annuity Income* may also be of assistance to you. These publications may be requested by writing to IRS, P.O. Box 12626, Fresno, California 93778.

#### **➔ INFORMATION FOR NEW RETIREES RECEIVING THIS FORM WITH THEIR RETIREMENT ELECTION DOCUMENT**

New retirees will receive a letter from PERS (about the time the first retirement warrant is received) that will provide the amount of normal (already taxed) and tax-deferred contributions and interest paid into the System. Until you receive this letter, you may wish to refer to your latest Annual Member Statement for an approximation of your contributions and interest for determining the taxability of your retirement benefits.

#### **➔ INFORMATION FOR ANNUITANTS WITH RETIREMENT DATES ON OR AFTER JULY 2, 1986**

On October 23, 1986, President Reagan signed the Tax Reform Act which made changes that affect the taxability of PERS retirement benefits paid to persons who retire on or after July 2, 1986. The new law eliminated the "three-year recovery rule"; therefore, persons retiring on or after July 2, 1986 are immediately subject to tax withholding. Only that portion of the allowance which is funded by the retirees' **already taxed** contributions is not subject to withholding.

#### CALIFORNIA STATE TAX WITHHOLDING INFORMATION

California State tax withholding will be handled in the same manner as federal tax withholding (for California residents). If you reside outside California, no California State taxes will be withheld unless you specifically request this withholding. However, we have been advised by the California Franchise Tax Board that pension benefits paid by PERS are considered as California source income and PERS is required to report the payments to the California Franchise Tax Board.

#### **PLEASE NOTE:**

**PERS STAFF ARE NOT QUALIFIED TAX EXPERTS AND THEREFORE CANNOT PROVIDE ADVICE ON THE TAXABILITY OF YOUR PENSION. IF YOU REQUIRE ASSISTANCE, WE SUGGEST YOU CONTACT A QUALIFIED TAX CONSULTANT, THE IRS, OR THE CALIFORNIA FRANCHISE TAX BOARD.**

**IF YOU HAVE PREVIOUSLY FILED A TAX WITHHOLDING ELECTION WITH PERS, THAT ELECTION WILL REMAIN IN EFFECT UNTIL A NEW ELECTION IS FILED.**



**Public Employees' Retirement System  
Benefits Division**  
P.O. Box 942711  
Sacramento, CA 94229-2711  
(916) 326-3232  
Telecommunications Device for  
the Deaf -- (916) 326-3240

Dear Annuitant:

As an alternative to mailing you your monthly benefit, PERS is offering you the **option** of having your allowance electronically transferred to your financial institution. Electronic Fund Transfer (EFT) is limited by law to those financial institutions within the United States which are banks, savings and loans, and credit unions. This is an optional program. If you wish to continue receiving your warrants at your home address or mailed to your bank, you **do not** need to take any action.

**WHAT IS EFT?**

With EFT, your PERS allowance is sent electronically to your financial institution and credited directly to your account. There is no paper warrant printed or sent through the mail. With EFT, you will receive information on the amount of deposit, deductions and other information on a Direct Deposit Advice stub sent to your home monthly, by the Office of the State Controller.

**WHAT ARE THE ADVANTAGES OF EFT?**

- Immediate and uninterrupted deposits during periods of absence from residence.
- Reduced risk of loss, theft, or forgery of benefit warrants.
- Elimination of problems associated with cashing of benefit warrants, such as travel to check-cashing facilities and standing in line.

In order to participate in EFT, please read both sides of this letter and complete Section 1 of the EFT Enrollment Form (PERS-BEN-1199P). After your financial institution has completed Section 2, return the **original white copy** to PERS. If you are requesting EFT to your checking account, please attach a **voided check** to the original white copy before returning the form to PERS. The yellow copy should be retained by your financial institution and the pink copy is for your records.

**WHEN WILL MY FIRST DIRECT DEPOSIT TRANSACTION BE CREDITED TO MY ACCOUNT?**

Your first transaction should occur within **two to three months** after your request form is received by PERS. This amount of time is necessary to process your request and perform a preliminary test transaction to ensure that the bank routing number and depositor branch and account numbers are recorded accurately. PERS will continue mailing monthly warrants until your first EFT transaction takes place.

Prior to transmission of your initial EFT transaction, you will receive an effective date notification at the home address you have on record with PERS. Also, at your home address, you will receive a monthly Direct Deposit Advice stub indicating the allowance payable, itemized deductions, and other important benefit information.

**CHANGING ACCOUNT NUMBER AND/OR FINANCIAL INSTITUTION**

Your EFT will continue to be received by the selected financial institution until you notify PERS to cancel or change the EFT transaction. Even if you only wish to change account numbers within the same financial institution, you must repeat the EFT enrollment process and complete another form with the new information. A change in account numbers requires a preliminary test transaction to ensure that your money is accurately transmitted to the new account. To effect this change, you must complete a new PERS-BEN-1199P and ask the financial institution to complete their section of the form. **It is recommended that you keep the old account open until the transaction is complete and you receive verification that the first EFT payment has been credited to the new account.**

PERS is proud to provide this service to you.

**IMPORTANT INFORMATION ON REVERSE SIDE**

**California Public Employees' Retirement System  
Lincoln Plaza-400 P Street-Sacramento, CA**

Benefits  
BEN-1199P

**INFORMATION AND INSTRUCTIONS**  
**PLEASE READ THIS CAREFULLY**

**WHEN TO USE THE PERS-BEN-1199P**

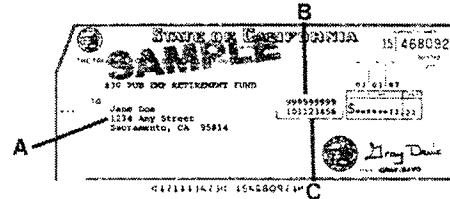
The EFT Enrollment Form, PERS-BEN-1199P, should be filled out in full and signed by both the annuitant and an authorized official of the financial institution for the following purposes:

1. To sign up as a new enrollee.
2. To change depositor account numbers within a financial organization.
3. To change your EFT from checking to savings or vice versa.
4. To change your EFT from one financial organization to another.

**INFORMATION FOUND ON WARRANTS**

Most of the information needed to complete boxes A, B and C in Section 1 of the EFT Enrollment Form is printed on your PERS warrant:

- (A) Be sure your current home address is shown.
- (B) Annuitant's social security number is usually printed here on warrants.
- (C) Roll and Account numbers are usually printed here on warrants.



**SPECIAL NOTICE TO JOINT ACCOUNT HOLDERS**

Joint account holders should immediately advise both PERS and the financial institution of the death of the PERS annuitant. Funds deposited after the date of death are to be returned to PERS. PERS will then make a determination regarding benefits payable and beneficiary's entitlement. Failure to notify PERS of the death of an annuitant could result in substantial liability to the account holder.

**CANCELLATION**

The agreement represented by this authorization remains in effect until cancelled by the annuitant by written notice to PERS, or by the death or legal incapacity of the annuitant. It is the annuitant's responsibility to notify the receiving financial institution that the authorization has been cancelled.

The agreement represented by this authorization may be cancelled by the financial institution by providing the annuitant a written notice 30 days in advance of the cancellation date. The annuitant must immediately advise PERS if the authorization is cancelled by the financial institution. The financial institution cannot cancel the authorization by advice to PERS.

**INFORMATION PRACTICES STATEMENT**

The Information Practices Act of 1977 and the Federal Privacy Act require the Public Employees' Retirement System to provide the following information to individuals who are asked to supply information. The information requested is collected pursuant to the Government Code Sections (20000, et seq.) and will be used for administration of the Board's duties under the Retirement Law, the Social Security Act, and the Public Employees' Medical and Hospital Care Act, as the case may be. Submission of the requested information is mandatory. Failure to supply the information may result in the System being unable to perform its functions regarding your status. Portions of this information may be transferred to: state and public agency employers, California State Attorney General, Office of the State Controller, Teale Data Center, Franchise Tax Board, Internal Revenue Service, Workers' Compensation Appeals Board, State Compensation Insurance Fund, County District Attorneys, Social Security Administration, beneficiaries of deceased members, physicians, insurance carriers, and various vendors who prepare the microfiche / microfilm for PERS. Disclosure to the aforementioned entities is done in strict accordance with current statutes regarding confidentiality.

You have the right to review your membership files maintained by the System. For questions concerning your rights under the Information Practices Act of 1977, please contact the Information Coordinator, PERS, 400 P Street, P.O. Box 942702, Sacramento, California, 94229-2702.





**PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
 P.O. BOX 942711, SACRAMENTO, CA 94229-2711

**PERS ELECTRONIC FUND TRANSFER ENROLLMENT FORM**

To sign up for EFT, please read the cover letter and fill in the information requested in Section 1. Then take this form to your financial institution. The financial institution will complete Section 2. The original white copy of the completed form should then be returned to PERS at the above address.

The PERS payee Roll and Account number are printed on the PERS warrant. (See illustration on back side of cover letter.)

It is important to keep PERS advised of any change in your home address so that you will receive your monthly Direct Deposit Advice, annual tax statements, and other important benefit information.

A separate form must be completed for each type of payment to be sent by EFT.

**SECTION 1 (TO BE COMPLETED BY ANNUITANT)**

<b>A. Name of Annuitant</b>		<b>B. Annuitant Social Security #</b>	<b>C. PERS Roll and Account #</b>
		_____	_____
Address		<b>D. Type of Depositor Account</b>	
		(Check Only One) <input type="checkbox"/> Checking (Please attach a voided check) <input type="checkbox"/> Savings	
City	State	Zip Code	<b>JOINT ACCOUNT HOLDER'S CERTIFICATION</b> I certify that I have read and understood the information and instructions on this form, including the <b>SPECIAL NOTICE TO JOINT ACCOUNT HOLDERS.</b>
Name and Address of Joint Account Holder			
<b>ANNUITANT CERTIFICATION</b> I certify that I am entitled to the payment identified above, and that I have read and understood the information and instructions on this form. In signing this form, I authorize my payment to be sent to the financial institution named below to be deposited to the designated account. I authorize amounts transferred after my date of death or transmitted in error to be debited to my account.			
Signature of Annuitant		Date	Signature of Joint Account Holder
			Date
Phone Number ( )			

**SECTION 2 (TO BE COMPLETED BY FINANCIAL INSTITUTION)**

Name and Address of Financial Institution		Depositor Branch and Account Number (Please show exactly how the number should be recorded including any necessary spaces, zeros, or dashes)	
		_____	
Branch Name and Number	Branch Telephone Number	Routing Number	Check Digit
		_____	_____
<b>FINANCIAL INSTITUTION CERTIFICATION</b> I confirm the identity of the above-named payee(s) and the account number. As representative of the above-named financial institution, I certify that the financial institution agrees to receive and deposit the payment identified above.			
Signature of Representative		Print or Type Representative's Name	Date

PERS-BEN-1199P (Rev. 1/88)

**RETURN ONLY THE WHITE COPY TO PERS**

**YELLOW COPY TO FINANCIAL INSTITUTION**

**PINK COPY TO ANNUITANT**



State of California-Board of Administration  
Public Employees' Retirement System  
400 P Street, P.O. Box 942716  
Sacramento, CA 94229-2716  
Telephone: (916) 326-3848  
Telecommunications Device For  
The Deaf--(916) 326-3240

Reply to Section 462  
REFER TO NO. 540-32-9876  
November 15, 1991

To: 0249 Sacramento Co. Schools Unit Code: 045  
Personnel Section  
CGC 600001

From: Post Retirement Services Division  
Public Employees' Retirement System

Subject: John Booth Retirement Date Retirement Type  
540-32-9876 12/31/91 Service

Final payroll information is required in order to adjust the member's file to reflect the correct allowance. Please complete and return this form. Failure to accurately complete and promptly return this form will delay the final calculation of the member's allowance.

\*\*\* Please note that the retirement law states that the retirement date cannot be earlier than the day following the last day on payroll. Please notify us immediately if this member will not separate prior to December 31, 1991.

**\*\* IMPORTANT \*\***

ALL INFORMATION MUST BE COMPLETED AFTER THE MEMBER LEAVES EMPLOYMENT STATUS.

I. Effective Dates Regarding Separation:

A. Separation Date 12/30/91 (This date cannot be later than the day prior to the retirement date.)

B. Last Day on Payroll 12/30/91 (This is the last day for which contributions were withheld. This date cannot be later than the separation date.)

II. Payroll and Contribution Information (Last Month of Employment):

Payperiod	Payrate	Time Worked			Amount Earned	Retirement Contributions	
		Mos	Days	Hrs		Normal	Other (Specify)
12/1/91-12/30/91	2,000.00	1			2,000.00	140.00	

III. Unused Sick Leave at Separation:

Total Number of Days of Unused Sick Leave 86.500 Days (Not hours)

Signature Mabel Ellis Date 12/7/91

Title Payroll Officer Phone (916) 922-6433

PERS-PRS-200

California Public Employees' Retirement System  
Lincoln Plaza-400 P Street-Sacramento, CA





**Benefit Application Services Division**  
**P.O. Box 942711**  
**Sacramento, CA 94229-2711**  
**(916) 326-3232**  
**Telecommunications Device**  
**For The Deaf — (916) 326-3240**

Reply to Section 41-9  
Refer to No. 540-32-9876  
November 19, 1991

John Booth  
1991 Sacramento Lane  
Sacramento, CA 98765

**NOTICE OF BENEFIT APPROVAL - IMPORTANT - RETAIN FOR INCOME TAX PURPOSES!**

**YOUR SERVICE RETIREMENT ALLOWANCE:**

Your monthly retirement allowance is \$973.76, effective 12/31/91. Your first regular warrant will arrive on or shortly after 01/01/92, and will cover the period 12/01/91 through 12/31/91. Please endorse and cash or deposit each warrant promptly. Unless direct bank mailings are authorized, your personal endorsement is required. Retirement allowance warrants are mailed to arrive on or shortly after the first of the month following the month to which they apply. Please note that the amount shown above does not include any deductions you have authorized this system to make.

**BENEFICIARY/SURVIVOR ALLOWANCE:**

Your election to receive the Option 2 Allowance has been recorded. At your death, benefits will be paid to your beneficiary in accordance with your designation.

**INCOME TAX INFORMATION**

The following information regarding your contributions will assist you in the determination of the taxability of your benefit. You should contact your State and Federal tax offices for information.

	Total Contributions and Interest	Interest	Taxed Contributions	Non-taxed Contributions
CONTRIBUTIONS: Member-Normal	\$58,676.73	\$22,667.60	\$14,506.44	\$21,520.69

Benefit Application Services Division  
Public Employees' Retirement System

Enclosure

PERS-BAS-11

**California Public Employees' Retirement System**  
**Lincoln Plaza - 400 P Street - Sacramento, CA**





**Benefit Application Services Division**  
**P.O. Box 942711**  
**Sacramento, CA 94229-2711**  
**(916) 326-3232**  
**Telecommunications Device**  
**For The Deaf — (916) 326-3240**

Reply to Section 41-9  
Refer to No. 540-32-9876  
November 19, 1991

To: 0249 Sacramento Co. Schools Unit Code 045  
Personnel  
60001

From: Benefit Application Services Division  
Public Employees' Retirement System

Subject: Booth, John  
540-32-9876

**Notice of Placement on Retirement Roll:**

This is to advise you that the above member has been placed on our 12/91 Service Retirement Roll with an effective date of 12/31/91. In accordance with Government Code, Section 21200.1, the member must be separated from employment at least one day prior to the effective date of retirement. Please notify us immediately if separation did not occur by that date.

Please see your PERS Procedure Manual for information regarding employment of a retired member.

PERS-BAS-62

**California Public Employees' Retirement System**  
**Lincoln Plaza - 400 P Street - Sacramento, CA**

P.A. MANUAL 3-59

10/92

CalPERS PRA #1577 001140

HHHH-1140





## **DISABILITY RETIREMENT OR INDUSTRIAL DISABILITY RETIREMENT**

### **GENERAL INFORMATION AND REQUIREMENTS**

Retirement for *disability*, available to all members (miscellaneous and safety) credited with five or more years of service, is retirement resulting from mental or physical incapacity for the performance of duty. The injury or disease causing the incapacity need not be job-related.

Retirement for *industrial disability*, available to all local safety members and those miscellaneous members covered by contract under Government Code Section 21294.1 is retirement resulting from mental or physical incapacity for the performance of duties. The disabling injury or disease must be work-incurred or job-related. Age, service, and contributions are not considered for qualifying purposes.

Application for disability retirement may be made by the member, by a duly authorized official of the employing public agency, or any person on behalf of the member.

Government Code Section 21200.1 provides that the retirement shall not become effective earlier than the first day of the month in which the member's application is received in the System's headquarters or PERS Area or field office.

Government Code Section 21023.5 provides that the employer may not separate a member because of disability who is otherwise eligible to retire for disability. The employer must apply for the disability retirement of such member unless the member waives the right to retire for disability and elects to either withdraw his contributions or leave them in the fund for a future service retirement.

The application for disability retirement shall be made only (1) while a member is in local agency service, or (2) for a member, whose contributions will be made under Government Code Section 20894.5, and is absent on military service, or (3) within four months after the discontinuance of the local agency service of the member, or while on an approved leave of absence, or (4) while the member is physically or mentally incapacitated to perform his duties from the date of discontinuance of local agency service to the time of application or motion.

If a member has been approved for disability retirement, the law states the member must be retired forthwith. The member may, unless contrary to local rules or regulations, remain on pay status to use sick leave or other compensating time off to which the member is entitled. The determination of what sick leave and/or compensating time that a person is entitled to is a matter that must be resolved by each employer.

### **MISCELLANEOUS MEMBER—DISABILITY RETIREMENT**

Miscellaneous members submit applications for disability retirement on form PERS-BAS-369, Application for Retirement. Upon receipt of the application, PERS sends several forms to the member and employer for completion.

PERS sends the member a Medical Report Form (PERS-BEN-1372) to be completed by the member's personal physician, and an Authorization for Release of Medical Information (PERS-BEN-35) to be completed and returned by the member. In the event that the medical information supplied to PERS is inadequate, PERS may arrange an independent medical examination.

At the same time the employer will receive a PERS-BEN-64 requesting a copy of the member's job description, and a PERS-BAS-194 requesting advance payroll information. Submission of the job description should not be delayed for completion of the BAS-194. Employers should return the BAS-194 as soon as information is available so that PERS can calculate the allowance as soon as the application is approved and mail the "Election of Optional Settlement and Beneficiary Designation" (PERS-BAS-898) to the member.

Benefits  
Disability

## **SAFETY MEMBER—DISABILITY RETIREMENT**

Safety members submit applications for disability retirement on form PERS-BAS-369, Application for Retirement. Upon receipt of a request for disability retirement, the System will contact the member and employer, acknowledging receipt of the application.

In accordance with Government Code Section 21025, a local safety member shall be retired for disability only upon the employer's determination that the member is incapacitated physically or mentally for the performance of the duties of the position and terminates the member's employment for that reason.

The determination must be made within 6 months of PERS request for such determination in accordance with Government Code Section 21025.1. The member may waive this requirement.

The employer will determine if the disability is industrial, except that in disputed cases the agency, or the member, may refer the matter to the Workers' Compensation Appeals Board for a determination.

The member's effective date of retirement without the member's consent cannot be earlier than the termination of the employee's leave of absence without loss of salary under Labor Code Section 4850, or when disability is permanent and stationary as found by the Workers' Compensation Appeals Board, if earlier (Government Code Section 21025.4).

## **LOCAL AGENCY DETERMINATION PROCEDURES**

Before the Retirement System can act on any local safety member's application for disability retirement, the following questions must be resolved by the agency and the information transmitted in the form of a Resolution.

1. Is the member substantially incapacitated for the performance of work duties, and will the incapacity exist for a permanent or extended and uncertain duration? It is the agency's responsibility to order a medical examination and obtain such evidence as is necessary to make a determination. Such evidence may be obtained from the Workers' Compensation insurer. On the basis of its accumulated evidence, the agency must determine whether the member is disabled.

This determination must be made within 6 months from the date of PERS request for such determination. Also, the agency must bear the responsibility for any investigation of retired members for possible reinstatement action.

2. If a determination is made that the member is disabled, is the disability considered "industrial"? Industrial means disability as a result of injury or disease arising out of and in the course of employment as a local safety member (Government Code Section 20038). If there is no application filed with the Workers' Compensation Appeals Board for a determination pursuant to Government Code Section 21026, the agency is required to provide the determination of industrial causation.

If either the member or agency applies to Workers' Compensation Appeals Board for a determination, only that Board can decide the "industrial" question (Government Code Section 21026). A copy of this decision must be sent to the Public Employees' Retirement System. PERS will assume that the findings are not disputed, and will proceed accordingly, unless the agency notifies PERS that a Petition for Reconsideration has been filed.

3. What is the effective date of the retirement? The retirement effective date is established in accordance with Government Code Sections 21025.2 and 21025.4. These sections state that the member's retirement, without the member's consent, cannot be effective earlier than:
- the expiration of accrued sick leave or compensating time off, unless, with respect to such leave, the provisions of local ordinances or rules of the employer provide to the contrary; or
  - when disability is found to be permanent and stationary by the Workers' Compensation Appeals Board; or
  - the termination of the employee's fully compensated leave of absence under Labor Code Section 4850.

**NOTE:** Under Labor Code Section 4850, the leave cannot end earlier than one year unless the employee is determined to be permanent and stationary by W.C.A.B. and the member will be receiving advanced disability pension payments—paid by the employer. See "Advanced Disability Pension Payments" below.

PERS will require the agency determining the member's disability to provide information necessary for PERS to determine the effective date.

- Is there any third party liability related to the injury which caused the disability? The Retirement System requires that the agency file an accident report along with its decision as to the possibility of any third party liability. The reason for this information is that the System will retain its rights of subrogation in disability cases.
- In order to comply with an annual report requirement, PERS must be informed of the member's primary disabling condition using the following categories; orthopedic, psychological, cardio-vascular, internal, neurological, or "other".
- Did the member come into safety membership with the agency later than January 1, 1980? If so, PERS must be informed of the type of disability and how it occurred. Also, does the agency believe that the injury (a) is the direct consequence of a violent act perpetrated upon the member; or (b) occurred during the performance of those portions of the member's duties which are particularly hazardous or dangerous? The reason for this information is so the System can determine what benefit is payable under Government Code Section 21292.6.
- If the member is found to be disabled due to a mental disorder, is the member competent to act on his own behalf in legally binding retirement matters? The agency must certify this information to the Retirement System before any decision by the member will be accepted.

### **ADVANCED DISABILITY PENSION PAYMENTS (ADPP)**

Employers may make "advanced disability pension payments" to safety members who have qualified for benefits under Labor Code Section 4850 and for whom they have approved for disability retirement, until they begin receiving their retirement benefits directly from PERS. When a safety member begins receiving these advanced disability pension payments, any payments being made under Labor Code Section 4850 are discontinued. PERS will notify the employer when the member has been placed on the retirement roll. The advanced disability pension payments are then stopped.

When PERS begins paying the disability retirement allowance to the member, the amount of the advanced disability pension payments the employer paid to the member will be deducted from the retroactive portion of the member's retirement allowance. If the retroactive portion does not cover the total amount, PERS will reduce the member's monthly allowance by as much as 10% until the balance has been deducted (Government Code Section 21293.1). PERS will reimburse the employer for advanced disability pension payments as deductions are made from the member's allowance until the total has been repaid. Advanced disability pension payments are not considered compensation for retirement purposes (Government Code Section 20022).

Benefits  
Disability

Advanced disability pension payments *shall not exceed 50%* of the average monthly pay rate for the last three years prior to retirement. If the member plans to choose an optional settlement, the advanced disability pension payment should be reduced accordingly (Labor Code Section 4850.3). If you are aware that a community property claim has been placed on a member's PERS account, you should also reduce the advanced disability pension payment to avoid a long delay in receiving total reimbursement by PERS from the member's retirement allowance.

In a situation where a community property claim has been filed against a member's account, it is recommended that your agency reduce the ADPP to 25% of the member's average monthly payrate for the last three years prior to retirement. If PERS has notified your agency of the existence of a community property claim and the nonmember spouse is awarded a portion of the member's monthly allowance, the amount awarded to the nonmember spouse will be paid from the retroactive portion of the member's retirement allowance before the ADPP is reimbursed to your agency. If the member's remaining retroactive portion is not sufficient to cover the ADPP, the member's share of the allowance will be reduced by 10% until the total ADPP has been repaid.

Since retirement allowances are paid monthly, PERS would prefer that the employer make advanced disability pension payments monthly. If the retirement effective date is a day other than the first of the month, the member is entitled to receive retirement pay from the retirement effective date until the end of the month.

**Example:**

Retirement Date	Portion of Monthly Allowance to be paid by Employer as ADPP
March 5	27 out of 31 days (27/31)
September 30	1 out of 30 days (1/30)

Please include in the Resolution to PERS the following information:

1. Whether or not advanced disability pension payments will be made
2. Amount of advanced disability pension payment (if retirement date is other than the first of the month, the amount of the first payment)
3. Address to send the reimbursement check

**Transmittal of the Agency's Determination**

The following Resolutions are suggested samples which may be used by your agency in transmitting the required information to the Retirement System. All resolutions should state whether or not the employer will be making advanced disability pension payments for the member.

## **RESOLUTION NO. 1—DETERMINATION OF A MEMBER'S DISABILITY BY THE GOVERNING BODY**

### **INSTRUCTIONS:**

1. If the finding is that the member is not disabled, use only first resolved clause.
2. If the finding is that the member is disabled, resolved clause 2 or 3 must be added.  
*Clause 2* should be used if neither the member nor the agency seeks a determination by the Workers' Compensation Appeals Board, pursuant to Government Code Section 21026.  
*Clause 3* should be used if a petition has been or will be filed by either party.
3. In the determination of the retirement effective date use clause 4 or 5.  
*Clause 4* should be used if no dispute exists as to the retirement effective date.  
*Clause 5* should be used if the Workers' Compensation Appeals Board has decided the question as to the retirement effective date.
4. Include a statement by the agency to the effect that there is, or is not, a possibility of third party liability present; i.e., whether or not the member's disability was caused by negligence or an intentional act of a party other than the employer.
5. Include a statement by the agency as to whether the member will be paid Advanced Disability Pension Payments, and if so, how much?
6. Include a statement by the agency of the member's primary disabling condition.
7. If the member came into safety membership with the agency after January 1, 1980, include a statement by the agency describing the type and occurrence of the disability and whether or not the agency believes the injury (a) is a direct consequence of a violent act perpetrated upon the member's person or (b) occurred during the performance of those portions of the member's duties which are particularly hazardous and dangerous (Government Code Section 21292.6).



**RESOLUTION NO. 1**

RESOLUTION OF \_\_\_\_\_  
(governing body)

\_\_\_\_\_  
(agency)  
(Section 21025, Government Code)

WHEREAS, the \_\_\_\_\_ (hereinafter  
(name of agency)

referred to as Agency) is a contracting agency of the Public Employee's Retirement System;

WHEREAS, the Public Employee's Retirement Law requires that a contracting agency determine whether an employee of such agency in employment in which he is classified as a local safety member is disabled for purposes of the Public Employees's Retirement Law and whether such disability is "industrial" within the meaning of such Law;

WHEREAS, an application for (disability retirement) (reinstatement from disability retirement) of \_\_\_\_\_  
(member's name)

employed by the Agency in the position of \_\_\_\_\_  
(job title)

has been filed with the Public Employees' Retirement System; and

WHEREAS, the \_\_\_\_\_ has reviewed  
(name of governing body)

the medical and other evidence relevant to such alleged disability;

(1) NOW, THEREFORE, BE IT RESOLVED:

That the \_\_\_\_\_  
(name of government body)

find and determine and it does hereby find and determine that

\_\_\_\_\_  
(member's name) (is/is not) incapacitated

within the meaning of the Public Employees' Retirement Law for performance of his duties in the position of \_\_\_\_\_; and  
(job title)

Benefits  
Disability

**Resolution No. 1 — Continued**

(2) BE IT FURTHER RESOLVED THAT THE \_\_\_\_\_  
(name of governing body)  
find and determine and it does hereby find and determine that such disability \_\_\_\_\_ a result of injury or disease  
(is)/(is not)  
arising out of and in the course of employment.

Neither said \_\_\_\_\_ nor the agency \_\_\_\_\_ has applied to the Workers'  
(member's name) (name of agency)  
Compensation Appeals Board for a determination pursuant to Section 21026 whether such disability is industrial.

OR

(3) BE IT FURTHER RESOLVED THAT A PETITION \_\_\_\_\_  
(will be filed)/(has been filed)  
with the Workers' Compensation Appeals Board for a determination pursuant to Section 21026, Government Code; and  
a copy of such determination \_\_\_\_\_; and  
(is attached)/(will be provided when rendered)

(4) BE IT FURTHER RESOLVED that the member was, or will be, separated from his employment in the position  
of \_\_\_\_\_  
(job title)  
after expiration of his leave rights under Section 21025.4, Government Code, effective \_\_\_\_\_  
(date)  
and that no dispute as to the expiration of such leave rights is pending.

OR

(5) BE IT FURTHER RESOLVED that the member was separated from his employment in the position  
of \_\_\_\_\_  
(job title)  
effective \_\_\_\_\_, the date upon which the condition causing his disability became  
(date)  
permanent and stationary as determined by the Workers' Compensation Appeals Board in the attached finding.

(6) There \_\_\_\_\_ a possibility of third party liability.  
(is)/(is not)

(7) Advanced Disability Pension payments \_\_\_\_\_ be made. (If payments will be made, provide amount and  
(will)/(will not)  
frequency.) The payments will be made \_\_\_\_\_ in the amount of \$ \_\_\_\_\_ beginning \_\_\_\_\_.  
(bi-weekly, monthly, etc.) (date)

(8) The primary disabling condition is \_\_\_\_\_. (If condition is psychological, add the following.) The member  
(See 3-63 No.5)  
\_\_\_\_\_ competent to act on his/her own behalf in legally binding retirement matters.  
(is)/(is not)

(9) If the member entered the safety position with your agency after January 1, 1980, add the following: The member's  
disabling condition \_\_\_\_\_ a direct consequence of a violent act perpetrated upon the member's person or  
(is)/(is not)

(b) \_\_\_\_\_ occur during the performance of those portions of the member's duties which are particularly hazardous  
(did)/(did not)  
and dangerous.



## **RESOLUTION NO. 2—DETERMINATION OF DISABILITY BY THE OFFICIAL DELEGATE**

This Resolution is made by an Official Delegate appointed by the Governing Body. The Governing Body delegates the authority to determine the disability with a written "Delegation of Authority" (Resolution No. 3). A copy of the "Delegation of Authority" (Resolution No. 3) should be attached to the Determination of Disability (Resolution No. 2).

### **INSTRUCTIONS:**

1. If the finding is that the member is not disabled, use only the first paragraph.
2. If the finding is that the member is disabled, resolution clause 1 or 2 must be added.
  - Clause 1* should be used if neither the member nor the agency seeks a determination by Workers' Compensation Appeals Board, pursuant to Government Code Section 21026.
  - Clause 2* should be used if a petition has been or will be filed by either party.
3. Use clause 3 or 4 regarding the retirement effective date.
  - Clause 3* should be used if no dispute exists as to the retirement effective date.
  - Clause 4* should be used if the Workers' Compensation Appeals Board has decided the question as to the retirement effective date.
4. Include a statement by the agency to the effect that there is, or is not, a possibility of third party liability present; i.e., whether or not the member's disability was caused by negligence or an intentional act of a party other than the employer.
5. Include a statement by the agency as to whether the member will be paid Advanced Disability Pension Payments, and if so how much?
6. Include a statement by the agency of the primary disabling condition.
7. Attach a certified copy of the Resolution (No. 3) of the Governing Body with each determination by the Official Delegate.
8. If the member came into safety membership with the agency after January 1, 1980, include a statement describing the type and occurrence of the disability and whether or not the agency believes the injury (a) is a direct consequence of a violent act perpetrated upon the member's person, or (b) occurred during the performance of those portions of the member's duties which are particularly hazardous and dangerous (Government Code Section 21292.6).

Benefits  
Disability

## RESOLUTION NO. 2

Pursuant to authority delegated to me by action of \_\_\_\_\_  
(name of governing body)  
of \_\_\_\_\_ (hereinafter referred to as Agency)  
(name of agency)  
dated \_\_\_\_\_, under Section 21034, Government Code, and after review of medical and other  
(date)  
evidence relevant thereto, I hereby determine that \_\_\_\_\_  
(member's name)  
a local safety member of the Public Employees' Retirement System, employed by the Agency \_\_\_\_\_  
(is)/(is not)  
incapacitated within the meaning of the Public Employees' Retirement Law for performance of his duties in the position  
of \_\_\_\_\_  
(job title)

(1) Pursuant to such authority I also determine that such incapacity \_\_\_\_\_ a result of injury or  
(is)/(is not)  
disease arising out of and in the course of his employment as local safety member. I certify that neither the Agency nor  
the member has filed a petition for determination under Government Code Section 21026, to be made by the Workers'  
Compensation Appeals Board.

OR

(2) A petition for determination under Government Code Section 21026 whether such disability is the result of injury or  
disease arising out of and in the course of his/her employment by the Agency, in which he/she was a local safety member,  
has been filed with the Workers' Compensation Appeals Board. A certified copy of such a determination

\_\_\_\_\_  
(is attached)/(will be provided when rendered)

**Resolution No. 2 — Continued**

(3) I hereby certify that the member was separated from his/her employment in the position \_\_\_\_\_

\_\_\_\_\_ (job title)  
after expiration of his leave rights under Section 21025.4, Government Code, effective \_\_\_\_\_ (date)  
and that no dispute as to the expiration of such leave rights is pending.

OR

(4) I hereby certify that the member was separated from his/her employment in the position of \_\_\_\_\_

\_\_\_\_\_ (job title)  
effective \_\_\_\_\_ (date), the day upon which the condition causing his/her disability  
became permanent and stationary as determined by the Workers' Compensation Appeals Board in the attached finding.

(5) There \_\_\_\_\_ a possibility of third party liability.

(is)/(is not)  
(6) Advanced Disability Pension payments \_\_\_\_\_ be made. (If payments will be made, provide amount and  
(will)/(will not)  
frequency.) The payments will be made \_\_\_\_\_ in the amount of \$ \_\_\_\_\_ beginning \_\_\_\_\_ (date)  
(bi-weekly, monthly, etc.)

(7) The primary disabling condition is \_\_\_\_\_. (If condition is psychological, add the following.) The member  
(See 3-63 No. 5)  
\_\_\_\_\_ competent to act on his own behalf in legally binding retirement matters.

(is)/(is not)  
(8) If the member entered the safety position with your agency after January 1, 1980, add the following: The member's  
disabling condition \_\_\_\_\_ a direct consequence of a violent act perpetrated upon the member's person or  
(is)/(is not)

(b) \_\_\_\_\_ occur during the performance of those portions of the member's duties which are particularly  
(did)/(did not)  
hazardous and dangerous.

\_\_\_\_\_  
(name)

\_\_\_\_\_  
(office or position)

\_\_\_\_\_  
(agency)



### RESOLUTION NO. 3 — DELEGATION OF AUTHORITY

RESOLUTION OF \_\_\_\_\_  
(name of governing body)

WHEREAS, the \_\_\_\_\_ (name of agency) (hereinafter referred to as Agency)  
is a contracting agency of the Public Employees' Retirement System;

WHEREAS, the Public Employees' Retirement Law requires that a contracting agency determine whether an employee of such agency in employment in which he is classified as a local safety member is disabled for purposes of the Public Employees' Retirement Law and whether such disability is "industrial" within the meaning of such Law:

WHEREAS, \_\_\_\_\_ (name of governing body) has determined upon legal advice that it may delegate authority under Section 21034 of the Government Code to make such determinations to the incumbent of the office/position of \_\_\_\_\_ (title)

NOW, THEREFORE, BE IT RESOLVED:

That the \_\_\_\_\_ (name of governing body) delegate and it does hereby delegate to the incumbent of the office/position of \_\_\_\_\_ (title) authority to make determinations under Section 21023 (c), Government Code, on behalf of the Agency, of disability and whether such disability is industrial and to certify such determinations and all other necessary information to the Public Employees' Retirement System; and

BE IT FURTHER RESOLVED that such incumbent be and he/she is authorized to make applications on behalf of the Agency for disability retirement of employees and to initiate requests for reinstatement of such employees who are retired for disability.



## **MEMBER ALTERNATIVES FOLLOWING APPROVAL OF DISABILITY**

Once the member has been found to be "disabled", the member will be notified of the finding and advised that he must be retired "forthwith". *The member cannot cancel the application for disability retirement after disability has been determined.* However:

1. If the member is also eligible and applies to retire for service (prior to the effective date of retirement for disability or within 30 days of notification of disability), the member may be retired for service.
2. The member may also elect to separate from employment and accept a refund of accumulated contributions in lieu of all future rights and benefits under this System.
3. The member may appeal the determination directly to the employer for local safety members and to PERS for miscellaneous members.

Benefits  
Disability

## INSTRUCTIONS FOR COMPLETION—PERS-BAS-194

When the System receives an application for disability retirement, the Benefit Application Services Division will request advanced payroll information.

The Benefit Application Services Division will complete the heading of the form PERS-BAS-194 (see copy on following pages) as follows:

1. Member's name
2. Social Security number
3. Retirement date requested by the applicant
4. Employer name, agency and unit codes

The following is to be completed by the employer:

### Part I

1. Separation date
2. Last day on payroll
3. Beginning and ending dates and type of leave of absence with compensation

**NOTE:** If a member retires on the day following the last day on the payroll, then the date of separation and the last day on the payroll will be the same date.

If a member goes on leave of absence or is absent without leave, etc., at the time of retirement, then the date of separation and the last day on the payroll may not be the same.

### Part II

1. Inclusive dates of pay periods (monthly, semi-monthly, bi-weekly, or quadri-weekly) for the month of separation and each of the three months preceding separation.
2. Amount of full-time pay rate
3. Time worked in each pay period
  - a. month
  - b. days
  - c. hours

It may be necessary for the employer to estimate the last month's payroll information so that the payroll form may be received by PERS thirty days in advance of the member's retirement.

4. Amount earned in each pay period
5. Amount of normal retirement contributions for each pay period
6. Amount of other than normal contributions
7. Under "Specify" column heading, explain the other than normal contributions.

**NOTE:** 1. Do not combine contributions for maintenance and Special Compensation with normal contributions.  
2. Do not deduct retirement contributions for lump sum vacation payments.  
3. Do not delay submission of this form pending final payroll reporting. Where applicable, provide an estimate of the final payroll and label this line "ESTIMATE".



**Part III**

Authorized officer (Accounting/Payroll) signs name, title, and date.

Immediately forward the original copy of the Form PERS-BAS-194 to the Benefit Application Services Division. Nonreceipt of the form by the Benefit Application Services Division on a timely basis may result in a delayed warrant to the recipient.





**PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
 PERS-BAS-194 (1/91)

Telephone (916) 326-3232  
 Telecommunications Device for the Deaf (916) 326-3240

**NOTICE OF APPLICATION FOR RETIREMENT - REQUEST FOR ADVANCE PAYROLL INFORMATION**  
 PLEASE COMPLETE AND RETURN AS SOON AS POSSIBLE

TO: Public Employees' Retirement System P.O. Box 942711 Sacramento, CA 94229-2711	FROM: (Name of Agency)	Agency Code: 0000
	City of Rangerville	Unit Code:
Name: Joe P. Smith	Social Security Number: 123-45-6789	Requested Retirement Date: October 1, 1991

THE ABOVE NAMED MEMBER HAS APPLIED TO THE SYSTEM FOR DISABILITY RETIREMENT

Your cooperation in immediately providing an advance estimate of the following information is an important part of accurately placing the member on the retirement rolls at the earliest possible date.

**PART I - EFFECTIVE DATES REGARDING SEPARATION** (Last day on pay status will be upon expiration of accrued sick leave or compensated time off.)

Separation Date: September 30, 1991	Last Day on Pay Status: September 30, 1991
--	---

LEAVE OF ABSENCE WITH COMPENSATION	Please explain difference between date of separation and last day on pay status, if any.
Beginning Date:	
Ending Date:	
Type of Compensation:	

**PART II - ADVANCE ESTIMATE OF PAYROLL AND CONTRIBUTION INFORMATION**

Please report, by payroll service period, for the last four months on pay status. Contributions should not be deducted after separation.

PAY PERIOD		PAY RATE	TIME WORKED			AMOUNT EARNED	RETIREMENT CONTRIBUTIONS		
FROM	THRU		MOS.	DAYS	HOURS		NORMAL	OTHER	(SPECIFY)
6/1/91	6/30/91	2,000	1			2,000	130.00		
7/1/91	7/31/91	2,000	1			2,000	130.00		
8/1/91	8/31/91	2,000	1			2,000	130.00		
9/1/91	9/30/91	2,000	1			2,000	130.00		

For **Public Agency employers**, please refer to the *Public Agency Procedures Manual*, or contact the Benefit Application Services Division for information regarding the completion of the BAS-194.

**PART III - CERTIFICATION OF EMPLOYER**

The above information is an estimate based on payroll information currently available.

Don Bush  
 Signature of Payroll Officer

Personnel Assistant	9/1/91	(804) 322-1234
_____ Title	_____ Date	_____ Telephone



## EMPLOYMENT OF A RETIREE

### GENERAL RULE

Government Code Section 21150 provides that a retired person receiving a monthly allowance from this System shall not, except as otherwise provided, be employed in any capacity thereafter by a PERS employer unless he has first been reinstated from retirement. Any person employed in violation of this Section shall be reinstated to PERS membership as of the date the unlawful employment occurred. The person will be required to:

1. Reimburse PERS for any retirement allowance received during the period of employment in violation.
2. Pay PERS employee contributions that should have been paid during the period of unlawful employment, plus interest.
3. Pay toward reimbursement to PERS for administrative expenses incurred in handling the situation.

The employer who employs a retired person in violation of the law will be required to:

1. Pay PERS employer contributions which should have been paid during the period of unlawful employment, plus interest.
2. Pay toward reimbursement to PERS for administrative expenses incurred in handling the situation.

### EXCEPTIONS TO GENERAL RULE

NOTE: Under the following provisions reinstatement from retirement is not required (except as noted), and no employee or employer contributions should be made to PERS. It is the employer's responsibility to monitor the employment as to whether reinstatement is required.

#### 1. Temporary Employment - All Employers\*

Any retired person may be employed by the appointing power of a state agency or any other employer of this System for a period not exceeding 960 hours in any calendar year, for all employers, either during an emergency to prevent stoppage of public business or because the retired employee has skills needed in performing work of limited duration. The rate of pay for persons employed under this Section may not be less than the minimum, nor exceed that paid by the employer to other employees performing comparable duties (Government Code Section 21153).

#### 2. Juror or Election Officer\*

Any retired person may serve as a juror or election officer and receive fees for such service (Government Code Section 21151 (c)).

#### 3. School Crossing Guards\*

Any retired person may be employed as a school crossing guard (Government Code Section 21151 (b)).

#### 4. Temporary and Substitute Employment by State Agencies\*

(a) Upon approval of the State Board of Control, a state agency may employ a retired person previously employed by that agency, where by reason of actual or potential litigation, or a proceeding before the State Board of Control, the services of such person are or may be necessary in preparing for trial or in testifying as to matters within or based upon his knowledge acquired while employed. The retired person may be paid a per diem and travel expenses not to exceed the rate paid other persons by state agencies for similar services. The per diem is then reduced by the retirement allowance paid to the retired person for the days of employment (Government Code Section 21152).

Benefits  
Employment of Retiree

- b) The State Department of Education may employ any retired person as a substitute in a position requiring certification qualifications pursuant to Section 59007 or 59113 of the Education Code, at the California School for the Deaf or the California School for the Blind. The total of all such service shall not exceed 960 hours in any fiscal year (Government Code Section 21154).

**5. Academic Staff of Schools, Colleges or University of California\***

- a) A retired person may be employed as a member of the academic staff of California Community Colleges, or of the University of California not to exceed 960 hours in any fiscal year (Government Code Section 21155);
- (b) A retired person may be employed, in any fiscal year, as a member of the academic staff of a California State University and College not to exceed 960 hours or 50 percent of the hours the member was employed during the last fiscal year of service prior to retirement (Government Code Section 21155.1);
- (c) A retired person may be employed in a non-academic position if appointed by a school employer or by the Trustees of the California State University and Colleges because the retiree has skills needed in performing specialized work, of limited duration, which cannot exceed 960 hours in any fiscal year (Government Code Section 21158).

**6. Appointive Positions\***

- a) The Governor, director of a state department, Speaker of the Assembly, the President pro Tempore of the Senate or the governing board of a contracting agency, may appoint any retired member to serve as a member of any salaried or non-salaried board, commission or advisory committee (Government Code Section 21151 (a)).
- b) The governing body of a contracting agency may appoint a retired person as an appointive member of the governing body; compensation for that office cannot exceed \$100.00 per month (Government Code Section 21151 (e)).
- c) The Legislature, or either house, or a legislative committee, may appoint any retired person to a position deemed by the appointing power to be temporary in nature (Government Code Section 21151 (f)).
- d) The governing body of a contracting agency may appoint a retired person to a position deemed by the governing body to be of limited duration and requiring specialized skills. The appointment shall be only to fill a temporary vacancy until a permanent appointment can be made by the governing body (Government Code Section 21151 (g)).

**7. Elective Positions\***

Any retired person may serve as an elective officer without reinstatement from retirement provided that any part of the retirement allowance based on previous service in that same elected office shall be suspended during incumbency in such office (Government Code Sections 21151 (d), 21151.1).

\*Remember: No employee or employer contributions are made to PERS for this type of employment.

**EMPLOYMENT OF RETIRED SCHOOL TEACHERS BY SCHOOL DISTRICT**

School districts considering employment of retired school teachers should refer to Section 45134, 45135, 59007, 59113, 88033, and 88034 of the Education Code concerning the restrictions of such employment.

**EMPLOYMENT BY A NON-PUBLIC EMPLOYEES' RETIREMENT SYSTEM EMPLOYER**

A retired person receiving a monthly allowance from this System may be employed by any employer not participating with this System without being reinstated from retirement. A disability retirement pension (except in the case of Industrial Disability Retirement) may be subject to reduction during such employment, depending upon the salary of the new position, until the retired person attains the minimum age for voluntary service retirement applicable to members of his/her classification. It will be the responsibility of the retiree to report to PERS any salary earned with a non-PERS employer.

**EMPLOYMENT OF A DISABILITY RETIREE IN A DIFFERENT MEMBER CLASSIFICATION**

The Board may approve PERS reemployment without reinstatement for a member who is receiving a disability retirement allowance and who is offered a specific job in a member classification other than that from which he/she retired. Such employment cannot begin prior to the Board's approval (Government Code Section 21157).

To request reemployment approval, the member must submit:

1. Written request for reemployment
2. Letter of intent to hire from the prospective employer
3. Current copy of the job duty description for the position
4. Current report from the treating physician stating that the person was examined and found able to perform the tasks of the position without restriction or limitation

Upon approval of the reemployment, the retiree will be required to report monthly earnings to PERS, as the disability retirement pension is subject to an earnings limit for as long as the employment continues.

Questions regarding employment of a retiree should be directed to the Post Retirement Services Division at (916) 326-3848.

Benefits  
Reinstatement

## REINSTATEMENT FROM RETIREMENT

If you wish to hire a retired person on a permanent basis rather than a temporary basis, the retired person must reinstate from retirement. It is possible for a retiree to work under the "960 hours" rule prior to reinstatement, but the retired person must be approved for reinstatement prior to being hired as a regular employee. Please contact the Post Retirement Services Division at (916) 326-3848 if you have questions regarding reinstatement.

### SERVICE RETIREMENT

The Board, pursuant to the provisions of Government Code Section 21101, may reinstate a person who has been retired under this System for service upon:

1. The retiree's application to the Board for reinstatement.
2. PERS' receipt of a letter from the potential employing agency stating that if the retired member is reinstated from a service retirement, they will hire the retiree in a specific position on a specific date. A current duty statement for the new position should accompany this letter.
3. A statement from a medical doctor that the retiree is able to perform the required duties of the prospective position.

A person who has been retired under this System for service, following an involuntary termination of the person's employment, and who is subsequently reinstated to such employment by action on or after October 1, 1965, pursuant to an administrative or judicial proceeding, shall be reinstated from retirement. The requirements of Section 21101 shall not apply to such reinstatement (Government Code Section 21101.5).

A person who has been retired under this System for service may be reinstated from retirement pursuant to this article without regard to the requirements of Section 21101, upon the retiree's application to the Board, if upon reinstatement, the retiree will be appointed by the Governor to any state office or employment (Government Code Section 21101.6).

*Reinstatement cannot be effective retroactively.* The effective date of such reinstatement shall be the first day of compensated employment following approval of reinstatement and the service credit at the time of original retirement will be restored in full (Government Code Section 21101).

When a person is reinstated from retirement, the retirement allowance is cancelled and the retiree becomes a member of the System as of the date of reinstatement. The retiree's individual account shall be credited with the actuarial equivalent of the retiree's annuity at the date of reinstatement, not to exceed the amount of accumulated contributions at the date of retirement (Government Code Section 21102).

### DISABILITY RETIREMENT

1. The Board may require any miscellaneous member receiving a disability retirement allowance, under the minimum age for voluntary retirement for service, to undergo a medical examination. If the Board determines that such recipient is not incapacitated for duty, the contracting agency shall be notified that such person is eligible for reinstatement to duty. The fact that the member was retired for disability does not prejudice any right to reinstatement to duty which the member may claim. The member's disability retirement allowance will be cancelled upon the employer's offer to re-employ the member (Government Code Sections 21028 and 21029).
2. Any retiree from a miscellaneous classified position may request approval from PERS to **reinstate**, whereby the retirement allowance is cancelled and the member resumes active member status, including earning additional service credit towards his/her subsequent retirement. To request approval, the member must request reinstatement in writing, provide a current job description for the position, and a current statement from his/her treating physician that indicates he/she was examined and is found able to perform the tasks of the position without limitation. If the member is requesting reinstatement into a different position than from which retired, he/she must also submit a letter of intent to hire from the prospective employer (Government Code Sections 21028 and 21029).



3. A member retired for **industrial disability** may request approval from PERS to reinstate to a position which is classified as miscellaneous. The same documents as noted in the preceding paragraph are required to request approval for this type of reinstatement. Upon subsequent retirement, the member's allowance will be recalculated using the same benefit formula for industrial disability and adding an annuity for the additional time worked after reinstatement. If the member is eligible for a service retirement after the miscellaneous employment, he/she may receive whichever allowance is greater, but will retain the industrial disability retirement classification (Government Code Section 21101.1).

4. Any local agency may require their safety members receiving disability retirement benefits, under the minimum age for voluntary retirement for service, to undergo medical examination. If the agency determines that such recipient is not incapacitated for duty and such recipient has been offered employment in his former position or class, that person's disability retirement allowance shall be cancelled and such person will be reinstated to active membership.

The local agency must notify PERS to cancel the retirement, and PERS will establish an appropriate reinstatement date. Any employment prior to the established reinstatement date will be considered employment subject to limitations outlined in the section entitled "Employment of a Retiree", P.A. Manual 3-81.

5. If the member whose disability retirement has been cancelled does not re-enter PERS covered employment, an amount which is the actuarial equivalent of the member's annuity at cancellation shall be credited to the individual account, and shall be refunded unless the member is eligible to elect, and does elect, to allow his/her accumulated contributions to remain in the retirement fund (Government Code Section 21033).

6. Any safety member receiving a disability retirement allowance may submit a request for reinstatement to the governing body of the agency from which he/she retired. Such a person will be reinstated (a) upon determination by the governing body, or its lawful delegate, that the member is not incapacitated for duties to be assigned and (b) upon receipt of the employer's offer of re-employment.

The local agency must notify PERS to cancel the retirement, and PERS will establish an appropriate reinstatement date. Any employment prior to the established reinstatement date will be considered employment subject to limitations outlined in the section entitled "Employment of a Retiree", P.A. Manual 3-81.

Benefits  
Beneficiary/Option

## **BENEFICIARY DESIGNATION (AFTER RETIREMENT)**

### **NOTIFICATION OF CHANGE IN BENEFICIARY'S STATUS**

It is now more important than ever for a retired annuitant to notify PERS when changes in beneficiary status occur as a result of his/her marriage, the dissolution or annulment of his/her marriage, the birth or adoption of a child, or the death of a named beneficiary. Some retirees who elected benefit Option 2, 3, or 4, under the "pop-up" provisions, may be entitled to an increase in their monthly allowance upon the death of their named beneficiary (or waiver of a continuing monthly allowance by the designated beneficiary). Under "pop-up" provisions, PERS would adjust the eligible retired annuitant's allowance to the present value of his/her Unmodified Allowance, provided that the beneficiary's death occurred after January 1, 1990, and the retiree requested the "pop-up" benefit in writing and provided PERS a copy of the death certificate. PERS may also adjust the eligible retired annuitant's allowance on and after January 1, 1993 where the member's option 2 or 3 beneficiary waives entitlement to a continuing monthly allowance.

The events mentioned previously will cancel an existing beneficiary designation for the balance of option 1, the lump sum death benefit, or the balance of temporary annuity payments. If the designation for these benefits is cancelled, the statutory beneficiaries will be paid. For a list of statutory beneficiaries, see the Beneficiary Designation (PERS-STD 241) form on page 3-5.

If an active member does not like the statutory order, he/she may redesignate his/her beneficiary after a change in beneficiary status has occurred; see page 3-9.

A retired member may redesignate a beneficiary by contacting PERS Post Retirement Services Division to obtain a Beneficiary Designation (PERS-PRS-509) form, and by returning the completed form to PERS. Please see the following section, "Changing Optional Settlements and Beneficiary Designations," for explanation of the limited situations under which members may change their optional settlement or beneficiary designation after retirement.

After the death of a retiree, a survivor or beneficiary may designate a beneficiary to receive any unpaid death benefits by contacting PERS Post Retirement Services Division to obtain a Designation for Beneficiary's or Survivor's Prorated Allowance (PERS-PRS-509B) form, and by returning the completed form to PERS. **Please reference the sample PERS-PRS-509 and PERS-PRS-509B forms on the following pages.**

### **CHANGING OPTIONAL SETTLEMENTS AND BENEFICIARY DESIGNATIONS**

1. A member who elected the Unmodified Allowance or optional Settlement 1:
  - a. May change the beneficiary for the lump sum death benefit at any time.
  - b. May change the beneficiary for the balance of Option 1 at any time.
  - c. May name a spouse as beneficiary to receive Option 2, 3, or 4. If married prior to January 1, 1988, the election must be made by January 1, 1989 (Government Code Section 21340).

**NOTE:** If the member has not elected by January 1, 1989, or if the marriage occurred after January 1, 1988 and no new election was made within 12 months of marriage, the member still retains the right to make an election. However, the election will not be effective until 12 months after it is received by PERS. If either the member or the beneficiary dies prior to the effective date of the election, the election will not be effective.

2. A member who elected optional Settlement 2, 3, or 4:
  - a. May change the beneficiary for the lump sum death benefit at any time.
  - b. May change the beneficiary designation and option selection in the event of the beneficiary's death. This must be done within twelve months of the beneficiary's death or within twelve months of marriage, if a new spouse is named as beneficiary (Government Code Section 21339). If either event occurred before January 1, 1988, the member has until January 1, 1989 to designate a new beneficiary (Government Code Section 21339).

**NOTE:** If the member has not elected by January 1, 1989, or if the death or marriage occurred after January 1, 1988, and no election was made within twelve months, the member still retains the right to make an election. However, the election will not be effective until 12 months after it is received by PERS, unless the member or beneficiary dies prior to the effective date of the election.

c. May change the beneficiary and option selection within twelve months of the date of entry of judgment in the event of a divorce, legal separation, or annulment if the judgment awarded the member the total interest in PERS. If the date of entry of judgment occurred prior to January 1, 1988, the member must elect by January 1, 1989 to enable the effective date of the election to be the date specified (Government Code Section 21339).

**NOTE:** If the member does not elect by January 1, 1989, or if the date of entry of judgment occurred after January 1, 1988, and no election was made within 12 months, the member still retains the right to make an election. However, it will not be effective until 12 months after it is received by PERS. If either the member or beneficiary dies prior to the effective date of the election, the election will not become effective.

1) If the member does not wish to choose a different option, an election can be made to modify the present option to provide that no monthly allowance be paid upon the member's death (Government Code Section 21331.5).

**NOTE:** Changing an optional settlement will cause a reduction in the member's allowance.

## DEATH OF A RETIREE

Immediately upon learning of the death of a retiree, the agency should provide the System with the name, birthdate, Social Security number, and date of death of the deceased, as well as the names, relationships, and addresses of the next of kin. A written or telephone communication detailing this information is acceptable for death notification provided it is given by a responsible official of the agency concerned. *A Form PERS-BEN-738 SHOULD NOT be submitted for a retired person's death.*

### INFORMATION FOR FAMILY OF DECEASED

When a PERS retiree dies, there are several important steps a spouse or family member can take to help assure prompt payment of any benefits payable by PERS.

The first step is to notify PERS, Post-Retirement Services' Telephone Information Center, by telephone at (416) 326-3848 or by letter. We will need the following information:

1. Name, Social Security number, and PERS retirement number of deceased retiree.
2. The date of death.
3. Name, address, and telephone number of person providing notice of death.
4. Name, address, and telephone number of surviving spouse, other next of kin, or the person who will be settling the estate.

The second step is to accumulate documentation. The System will ask for:

1. A copy of the death certificate.
2. If the member's estate is to be paid any death benefits, letters of administration must be submitted by the executor of the estate.
3. Other documents which are not included in the member file such as marriage certificates or birth certificates.

The third step is completing the "Claimant Statement and Survivor Questionnaire" form that is sent by PERS (See copy on following pages). This form is used to determine whether any event has occurred to invalidate the beneficiary designation or to identify persons who might be beneficiaries by law. It is a formal application to receive payment of death or survivor benefits determined payable by PERS. The person completing this form is certifying that he/she is the person identified therein. This form should be completed in full and returned to PERS with the other documentation, death certificate, marriage certificate, newspaper clipping, etc.) as quickly as possible. Enclosed with the "Claimant Statement and Survivor Questionnaire" form will be a "Withholding Tax Election-Death Benefits" form so an election may be made for Federal and State Tax withholding (See copy on following pages).

### HEALTH INSURANCE

If the beneficiary or survivor is entitled to continue coverage under the Public Employees' Medical and Hospital Care Act, as administered by PERS, the coverage will be continued automatically. A "Health Benefits Plan Enrollment Form", HBD-12, is completed by PERS and a copy will be sent to the beneficiary or survivor.

### WARRANTS ISSUED AFTER RETIREE'S DEATH

All checks or retirement warrants issued (dated) after the retiree's death should be promptly returned to the System. If warrants have been mailed to a bank for direct deposit to the retiree's account, a check for the full amount of warrants issued after the retiree's death should be sent to the System. Any allowance accrued but unpaid prior to the retiree's death, will be paid to the eligible beneficiary.

**NOTE:** If the member has not elected by January 1, 1989, or if the death or marriage occurred after January 1, 1988, and no election was made within twelve months, the member still retains the right to make an election. However, the election will not be effective until 12 months after it is received by PERS, unless the member or beneficiary dies prior to the effective date of the election.

c. May change the beneficiary and option selection within twelve months of the date of entry of judgment in the event of a divorce, legal separation, or annulment if the judgment awarded the member the total interest in PERS. If the date of entry of judgment occurred prior to January 1, 1988, the member must elect by January 1, 1989 to enable the effective date of the election to be the date specified (Government Code Section 21339).

**NOTE:** If the member does not elect by January 1, 1989, or if the date of entry of judgment occurred after January 1, 1988, and no election was made within 12 months, the member still retains the right to make an election. However, it will not be effective until 12 months after it is received by PERS. If either the member or beneficiary dies prior to the effective date of the election, the election will not become effective.

1) If the member does not wish to choose a different option, an election can be made to modify the present option to provide that no monthly allowance be paid upon the member's death (Government Code Section 21331.5).

**NOTE:** Changing an optional settlement will cause a reduction in the member's allowance.

## **DEATH OF A RETIREE**

Immediately upon learning of the death of a retiree, the agency should provide the System with the name, birthdate, Social Security number, and date of death of the deceased, as well as the names, relationships, and addresses of the next of kin. A written or telephone communication detailing this information is acceptable for death notification provided it is given by a responsible official of the agency concerned. *A Form PERS-BEN-738 SHOULD NOT be submitted for a retired person's death.*

### **INFORMATION FOR FAMILY OF DECEASED**

When a PERS retiree dies, there are several important steps a spouse or family member can take to help assure prompt payment of any benefits payable by PERS.

The first step is to notify PERS, Post-Retirement Services' Telephone Information Center, by telephone at (416) 326-3848 or by letter. We will need the following information:

1. Name, Social Security number, and PERS retirement number of deceased retiree.
2. The date of death.
3. Name, address, and telephone number of person providing notice of death.
4. Name, address, and telephone number of surviving spouse, other next of kin, or the person who will be settling the estate.

The second step is to accumulate documentation. The System will ask for:

1. A copy of the death certificate.
2. A newspaper clipping reporting the death, if available.
3. If the member's estate is to be paid any death benefits, letters of administration must be submitted by the executor of the estate.
4. Other documents which are not included in the member file such as marriage certificates or birth certificates.

The third step is completing the "Claimant Statement and Survivor Questionnaire" form that is sent by PERS (See copy on following pages). This form is used to determine whether any event has occurred to void the beneficiary designation or to identify persons who might be beneficiaries by law. It is a formal application to receive payment of death or survivor benefits determined payable by PERS. The person completing this form is certifying that he/ she is the person identified therein. This form should be completed in full and returned to PERS with the other documentation, death certificate, marriage certificate, newspaper clipping, etc.) as quickly as possible. Enclosed with the "Claimant Statement and Survivor Questionnaire" form will be a "Withholding Tax Election-Death Benefits" form so an election may be made for Federal and State Tax withholding (See copy on following pages).

### **HEALTH INSURANCE**

If the beneficiary or survivor is entitled to continue coverage under the Public Employees' Medical and Hospital Care Act, as administered by PERS, the coverage will be continued automatically. A "Health Benefits Plan Enrollment Form", HBD-12, is completed by PERS and a copy will be sent to the beneficiary or survivor.

### **WARRANTS ISSUED AFTER RETIREE'S DEATH**

All checks or retirement warrants issued (dated) after the retiree's death should be promptly returned to the System. If warrants have been mailed to a bank for direct deposit to the retiree's account, a check for the full amount of warrants issued after the retiree's death should be sent to the System. Any allowance accrued but unpaid prior to the retiree's death, will be paid to the eligible beneficiary.



**INFORMATION AND INSTRUCTIONS FOR DESIGNATION  
OF BENEFICIARY AFTER RETIREMENT**

- A. This form is to be used by **RETIRED MEMBERS** only to designate a beneficiary for the benefits listed below. You may not name a beneficiary for a monthly allowance with this form.
- **The Lump Sum Death Benefit**
  - **The Option 1 Balance**
  - **The Balance of Temporary Annuity**
- If you wish to name a different beneficiary for the Lump Sum and Option 1 or balance of Temporary Annuity, please request a second form.
- B. If you wish to modify the optional settlement you elected at retirement, there are limited circumstances which may allow you to make a new election. Such an election will result in a reduction to your allowance. A new election may be made under the following circumstances:
- If, at retirement, you elected the Unmodified or Option allowance and you are married, you may elect to change your optional settlement in order to name your spouse as beneficiary for a monthly allowance.
  - If, at retirement, you elected Option 2, 3, or 4, and your beneficiary dies, or, if you marry, or, if your spouse was named as beneficiary and you have since divorced, your marriage has been annulled, or you are legally separated and the judgement dividing the community property has awarded you total interest in your PERS retirement, you may elect to change your optional settlement.
- You must make a specific request for a recalculation of option and provide your new beneficiary's birthdate to receive a new election document.
- C. Retirement Law provides a member's marriage, dissolution or annulment of marriage, the birth or adoption of a child, **WILL AUTOMATICALLY REVOKE** any beneficiary designation for the benefits listed on the PERS-PRS-509. If no beneficiary designation is in effect on the date of death, lump sum death benefits payable will be paid to your survivors in the following order: 1) your spouse, 2) your children, 3) your parents, 4) your brothers and sisters, 5) your estate if probated. If your estate is payable but does not require probate, benefits will be paid to your surviving next of kin in the order prescribed by law.
- D. Please use the attached form if you wish to designate a beneficiary other than the statutory beneficiaries listed above or in a different order. You may designate or change your beneficiary at any time by completing a new Beneficiary Designation form.
- E. You may name as beneficiary any person, a corporation, or your estate. Payment cannot be made to an estate unless it is probated. You may designate a trust as beneficiary; however, you should provide the name of the trust, date of the trust, and the name and address where the trust is filed. Please do not designate the trustee by name as this is subject to change. You may designate your children or grandchildren, as a group. You **may not** designate a guardian to receive benefits for another person.

**SEE REVERSE OF THIS PAGE FOR INSTRUCTIONS ON COMPLETING THIS FORM**

PERS-PRS-509 (REV. 4/89)

Benefits  
PRS-509

### INSTRUCTIONS

1. Prepare a rough draft list on scratch paper of who you wish to name, the relationship, social security number, and complete address. (The name must be the full given name, as "Mary Jane Smith", not "Mrs. John Edward Smith".)
2. Press firmly and print clearly with ball point pen or type all information requested. If you make an error, make the necessary correction by lining through the error and initialing the change. No erasures can be accepted.
3. Check either Box 1 or Box 2. **Do not** check the benefit types listed under Box 2 if you check Box 1.
  - The Lump Sum Death Benefit is payable for most retired members.
  - Option 1 Balance is only payable if you elected Option 1. It is the return of any contributions not used to fund your benefit.
  - Temporary Annuity Balance is only payable if you chose to receive a temporary annuity based on your Social Security Benefit at age 62 or 65 and have not yet attained age 62 or 65.
4. Enter on the form the full name of your beneficiaries, relationship, social security number (if known), and the complete address for each. (If the form does not provide enough space, you may attach additional sheets provided you indicate whether you are designating "primary" or "secondary" beneficiaries. You should also indicate on the beneficiary designation form, PRS-509, that you have attached an additional sheet.)
5. Your spouse must sign your designation form to acknowledge being aware of the change of beneficiary you have made. **IMPORTANT:** If you are unable to obtain a spouse's signature, you must complete and return the attached form, PRS-800, Statement of Reason for Absence of Spouse's signature on PERS-PRS-509.
6. Sign the form. Enter the date you signed the form and your current mailing address.
7. Mail original and duplicate of the completed form to the Public Employees' Retirement System at the address shown.
8. After review and acceptance, the member copy will be returned for your records.

**PLEASE NOTE: Your Beneficiary Designation cannot be processed without your spouse's signature or the completed Statement of Reason for Absence of Spouse's signature, PRS-800. The Beneficiary Designation may be invalid if the form contains erasures, if corrections are not initialed, or if the form is not dated. The effective date of the Beneficiary Designation is the date the completed form is received by the Retirement System. If you are legally separated, or divorced, check to be sure your beneficiary designation does not violate the terms of your marital settlement agreement. If it does, your beneficiary designation may be invalid.**

### INFORMATION PRACTICES STATEMENT

The Information Practices Act of 1977 and the Federal Privacy Act require the Public Employees' Retirement System to provide the following information to individuals who are asked to supply information. The information requested is collected pursuant to the Government Code Sections (20000, et seq.) and will be used for administration of the Board's duties under the Retirement Law, the Social Security Act, and the Public Employees' Medical and Hospital Care Act, as the case may be. Failure to supply the information may result in the System being unable to perform its functions regarding your status. Portions of this information may be transferred to: State and public agency employers, California State Attorney General, Office of the State Controller, Teale Data Center, Franchise Tax Board, Internal Revenue Service, Workers' Compensation Appeals Board, State Compensation Insurance Fund, County District Attorneys, Social Security Administration, beneficiaries of deceased members, physicians, insurance carriers, and various vendors who prepare the microfiche/microfilm for PERS. Disclosure to the aforementioned entities is done in strict accordance with current statutes regarding confidentiality.

You have the right to review your membership files maintained by the System. For questions concerning your rights under the Information Practices Act of 1977, please contact the Information Coordinator, PERS, 400 P Street, P.O. Box 942702, Sacramento, California, 94299-2702



**CALIFORNIA PERS**  
 STATE OF CALIFORNIA  
**PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
 P.O. BOX 942716  
 SACRAMENTO, CA 94229-2716

**BENEFICIARY DESIGNATION**  
 PERS-PRS-509 (Rev. 12/89)

		<b>FOR PERS USE ONLY</b>	
Member's Full Name (Please Print)		Retirement Roll and Account Number	
Social Security Number	Birthdate	Telephone Number (      )	

CHECK EITHER BOX 1 OR BOX 2. IF YOU CHECK BOX 2, INDICATE BENEFIT TYPE.

1.  I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES for any lump sum Death Benefits under the Public Employees' Retirement Law in the event of my death as a retired person.
- (OR)
2.  I wish to designate separate beneficiaries for the various lump sum benefits that may be payable. This designation is for:
    - Lump Sum Death Benefit
    - Option 1 Balance
    - Temporary Annuity

**PRIMARY BENEFICIARIES**

First Name	Middle Name	Last Name	Relationship to Member	Social Security Number
Address		City	State	ZIP Code
First Name	Middle Name	Last Name	Relationship to Member	Social Security Number
Address		City	State	ZIP Code
First Name	Middle Name	Last Name	Relationship to Member	Social Security Number
Address		City	State	ZIP Code

**SECONDARY BENEFICIARIES**

In the event I survive the person(s) named above, I hereby designate the following person(s) who survive me, SHARE AND SHARE ALIKE, as BENEFICIARIES.

First Name	Middle Name	Last Name	Relationship to Member	Social Security Number
Address		City	State	ZIP Code
First Name	Middle Name	Last Name	Relationship to Member	Social Security Number
Address		City	State	ZIP Code

Should I survive all of the persons named above, I understand that the benefits payable on account of my death will be paid to my statutory beneficiaries, or to such other beneficiary or beneficiaries that I may hereafter designate in writing to the PERS Board of Administration, all in accordance with the applicable provisions of law. BY THIS BENEFICIARY DESIGNATION, I HEREBY REVOKE ANY PREVIOUS DESIGNATION I HAVE FILED. I UNDERSTAND THAT MY MARRIAGE, DISSOLUTION OR ANNULMENT OF MY MARRIAGE, OR THE BIRTH OR ADOPTION OF A CHILD SUBSEQUENT TO THE DATE I EXECUTE THIS FORM WILL AUTOMATICALLY VOID THIS DESIGNATION.

<b>MEMBER</b>		<b>SPOUSE'S ACKNOWLEDGMENT *</b>	
Signature (Member's Full Name)	Date	BY SIGNING THIS BENEFICIARY DESIGNATION FORM, I ACKNOWLEDGE I AM AWARE OF THE DESIGNATION MADE BY MY SPOUSE. I ALSO HEREBY STATE I AM THE CURRENT SPOUSE.	
Address		Signature of Spouse	Date
City	State	ZIP Code	Date of Marriage

\* NOTE: IF SPOUSE DOES NOT SIGN, the attached form, PRS-800, must be completed and returned with this beneficiary designation.

Benefits  
 PRS-509



STATE OF CALIFORNIA  
**PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
 P.O. BOX 942716  
 SACRAMENTO, CA 94229-2716  
 STATEMENT OF REASON FOR ABSENCE  
 SPOUSE'S SIGNATURE ON PERS-PRS-509  
 PERS-PRS-800 (09/89)

		<b>FOR PERS USE ONLY</b>	
Member's Full Name (Please Print)		Retirement Roll and Account Number	
Social Security Number	Birthdate	Telephone Number (     )	

UNDER CALIFORNIA GOVERNMENT CODE SECTION 21209, THE CURRENT SPOUSE OF A RETIRED PERS MEMBER MUST BE MADE AWARE OF ANY CHANGE OF BENEFICIARY MADE BY THE RETIRED MEMBER.

WHEN THE SPOUSE'S SIGNATURE DOES NOT APPEAR ON THE DOCUMENT FILED WITH PERS TO RECORD A CHANGE IN BENEFICIARY DESIGNATION, A STATEMENT MUST BE FILED GIVING AN EXPLANATION FOR THE ABSENCE OF THE SPOUSE'S SIGNATURE.

**STATEMENT OF REASON FOR ABSENCE OF SPOUSE'S SIGNATURE  
 ON BENEFICIARY DESIGNATION FORM, PERS-PRS-509**

I, (Name) \_\_\_\_\_, have submitted a Designation of Beneficiary After Retirement Form, PERS-PRS-509, dated \_\_\_\_\_, that will affect payment of death benefits. There is no signature in the Spouse's Signature Acknowledgement block for the reason indicated below:

I AM NOT LEGALLY MARRIED.

- Please enter explanation:
- I have never been married.
  - I am divorced or my marriage was annulled.  
Date marriage ended: \_\_\_\_\_
  - My spouse is deceased. Date of Death: \_\_\_\_\_

NOTE: If you are divorced or your spouse is deceased and PERS has not been furnished with a copy of the court order or death certificate, please provide PERS with a copy for placement in your file.

I AM MARRIED, BUT MY SPOUSE DID NOT SIGN THE FORM FOR THE REASON CHECKED BELOW:

- My spouse has been advised of my intent to change my beneficiary and has refused to sign the Beneficiary Designation Form, PERS-PRS-509.
- The whereabouts of my spouse is unknown. I have made every reasonable attempt to determine his/her whereabouts, but have been unable to locate him/her.
- My spouse is incapable of signing the beneficiary designation form because of an incapacitating mental or physical condition.
- My spouse has no identifiable community property interest in the benefit.
- My spouse and I have executed a marriage settlement agreement which under the Civil Code makes the community property law inapplicable to our marriage.

**I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING INFORMATION IS TRUE AND CORRECT.**

**SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_**

**THIS FORM MUST BE COMPLETED IF BENEFICIARY DESIGNATION DOES NOT CONTAIN SPOUSE'S SIGNATURE**



**INFORMATION AND INSTRUCTION FOR DESIGNATION OF BENEFICIARY FORM  
FOR PRO-RATED ALLOWANCE**

A. This form should only be used by a survivor or beneficiary of a retired PERS member to designate a beneficiary for the prorated allowance payment due upon their death.

B. The possible small amount of the benefit should be considered when naming a beneficiary.

**NOTE:** The prorated allowance is based on the number of days the benefit recipient was living. For example, if death occurs on March 15, the prorated allowance is 15/31 of the normal monthly benefit payable on April 1. Special quarterly increases are not included.

C. The Retirement Law provides that this designation is **NOT** revoked by any action other than the filing of another designation. If no beneficiary designation is in effect on the date of death the prorated benefit payable will be paid to your survivors in the following order:

- |                             |  |
|-----------------------------|--|
| 1.) your probated estate,   | 6.) step-children,                               |
| 2.) your spouse,            | 7.) grandchildren, including step-grandchildren, |
| 3.) your children,          | 8.) nieces & nephews,                            |
| 4.) your parents,           | 9.) great grandchildren, or                      |
| 5.) your brother & sisters, | 10.) cousins                                     |

D. Please use the attached form if you wish to designate a beneficiary or beneficiaries other than the statutory beneficiaries shown above, or in a different order. You may designate or change the beneficiaries you name at any time by completing a new Beneficiary Designation form.

E. You may name as beneficiary any person, a corporation, or your estate. Payment cannot be made to an estate that is not probated. You may designate a trust as your beneficiary; however, you should provide the name of the trust, date of trust, and the name and address where the trust is filed. We ask you not to designate the trustee by name as this is subject to change. Also, under request to the System, you may name your children or grandchildren as a group or class. You may not name or designate a guardian to receive the benefits for another person by use of this document.

**SEE REVERSE SIDE OF THIS PAGE FOR INSTRUCTIONS ON COMPLETING THIS FORM**

Benefits  
PRS-509B

### INSTRUCTIONS

1. Prepare a rough draft list on scratch paper of who you wish to name, the relationship, social security number, and complete address. (The name must be the full given name, as "Mary Jane Smith", not "Mrs. John Edward Smith".)
2. Press firmly and print clearly with ball point pen or type all information requested. If you make an error, made the necessary correction by lining through the error and initialing the change. No erasures can be accepted.
3. Enter on the form the full name of your beneficiaries, relationship, social security number (if known), and the complete address for each. (If the form does not provide enough space, you may attach additional sheets provided you indicate whether you are designating "primary" or "secondary" beneficiaries.)
4. Sign the form in the presence of a witness (witness cannot be a named beneficiary) with your full name, as "John Edward Smith". Have the witness clearly sign the form.
5. Enter the date you signed the form and your current mailing address.
6. Mail original and duplicate of the completed form to the Public Employees' Retirement System at the address shown.
7. After review and processing, the payee copy will be returned for your records.

#### PLEASE NOTE:

The Beneficiary Designation may be invalid if the form contains erasures, if corrections are not initialed, or if the form is not dated. The effective date of the Beneficiary Designation is the date the completed form is received by the Retirement System.

### INFORMATION PRACTICES STATEMENT

The Information Practices Act of 1977 and the Federal Privacy Act require the Public Employees' Retirement System to provide the following information to individuals who are asked to supply information. The information requested is collected pursuant to the Government Code Sections (20000, et seq.) and will be used for administration of the Board's duties under the Retirement Law, the Social Security Act, and the Public Employees' Medical and Hospital Care Act, as the case may be. Failure to supply the information may result in the System being unable to perform its functions regarding your status. Portions of this information may be transferred to: State and public agency employers, California State Attorney General, Office of the State Controller, Teale Data Center, Franchise Tax Board, Internal Revenue Service, Workers' Compensation Appeals Board, State Compensation Insurance Fund, County District Attorneys, Social Security Administration, beneficiaries of deceased members, physicians, insurance carriers, and various vendors who prepare the microfiche/microfilm for PERS. Disclosure to the aforementioned entities is done in strict accordance with current statutes regarding confidentiality.

You have the right to review your membership files maintained by the System. For questions concerning your rights under the Information Practices Act of 1977, please contact the Information Coordinator, PERS, 400 P Street, P.O. Box 942702, Sacramento, California, 94229-2702.



State of California  
**BENEFICIARY DESIGNATION**  
Designation For Beneficiary's or Survivor's Prorated Allowance

TO: Board of Administration  
Public Employees' Retirement System  
P.O. Box 942716  
Sacramento, CA 94229-2716

FOR PERS USE ONLY

FROM: \_\_\_\_\_  
Name

\_\_\_\_\_  
Deceased Member's Name

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Member's Social Security Number

Section 21204.5 of the California Government Code permits a person receiving a monthly allowance from PERS, as a beneficiary or survivor of a deceased PERS member, to designate a beneficiary to receive the prorated allowance which may become payable upon his/her death.

**PRIMARY BENEFICIARY**

I hereby designate the following person, if he/she survives me, to receive payment of any prorated allowance which may be payable upon my death.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP	SOCIAL SECURITY #
ADDRESS (NO. & STREET)				
		CITY	STATE	ZIP CODE

**SECONDARY BENEFICIARY**

In the event I survive the person named above, I hereby designate the following person, if he/she survives me, to receive payment of any prorated allowance which may become payable upon my death.

FIRST NAME	MIDDLE NAME	LAST NAME	RELATIONSHIP	SOCIAL SECURITY #
ADDRESS (NO. & STREET)				
		CITY	STATE	ZIP CODE

Should I survive all persons named above, I understand the prorated allowance, if any, will be paid to my estate if probated. If my estate is not probated, the prorated allowance, if any, will be paid to my surviving next of kin in the order prescribed by law.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
SIGNATURE OF WITNESS

\_\_\_\_\_  
ADDRESS (NO. & STREET)

\_\_\_\_\_  
DATE

\_\_\_\_\_  
CITY STATE ZIP CODE

PERS-PRS-509B (3/89)

BENEFICIARY'S PRORATA DESIGNATION

Benefits  
PRS-509B

**INFORMATION AND INSTRUCTION FOR DESIGNATION OF BENEFICIARY FORM  
FOR PRO-RATED ALLOWANCE**

A. This form should **only** be used by a survivor or beneficiary of a retired PERS member to designate a beneficiary for the prorated allowance payment due upon their death.

B. The possible small amount of the benefit should be considered when naming a beneficiary.

**NOTE:** The prorated allowance is based on the number of days the benefit recipient was living. For example, if death occurs on March 15, the prorated allowance is 15/31 of the normal monthly benefit payable on April 1. Special quarterly increases are not included.

C. The Retirement Law provides that this designation is **NOT** revoked by any action other than the filing of another designation. If no beneficiary designation is in effect on the date of death the prorated benefit payable will be paid to your survivors in the following order:

- |                             |  |
|-----------------------------|--|
| 1.) your probated estate,   | 6.) step-children,                               |
| 2.) your spouse,            | 7.) grandchildren, including step-grandchildren, |
| 3.) your children,          | 8.) nieces & nephews,                            |
| 4.) your parents,           | 9.) great grandchildren, or                      |
| 5.) your brother & sisters, | 10.) cousins                                     |

D. Please use the attached form if you wish to designate a beneficiary or beneficiaries other than the statutory beneficiaries shown above, or in a different order. You may designate or change the beneficiaries you name at any time by completing a new Beneficiary Designation form.

E. You may name as beneficiary any person, a corporation, or your estate. Payment cannot be made to an estate that is not probated. You may designate a trust as your beneficiary; however, you should provide the name of the trust, date of trust, and the name and address where the trust is filed. We ask you not to designate the trustee by name as this is subject to change. Also, under request to the System, you may name your children or grandchildren as a group or class. You may not name or designate a guardian to receive the benefit for another person by use of this document.

89 87298

PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
POST-RETIREMENT SERVICES DIVISION  
P.O. BOX 942716 (400 P STREET)  
SACRAMENTO, CA 94229-2716  
(916) 326-3848

Member Name: \_\_\_\_\_  
Social Security Number: \_\_\_\_\_  
Date of Death: \_\_\_\_\_

TELECOMMUNICATIONS DEVICE FOR THE DEAF--(916) 326-3240  
**CLAIMANT STATEMENT AND SURVIVOR INFORMATION**

1. WAS THE DECEASED PERS MEMBER MARRIED ON THE DATE OF DEATH?  YES  NO  
Spouse's Name: \_\_\_\_\_ Telephone No. (\_\_\_\_) \_\_\_\_\_  
Spouse's Address: \_\_\_\_\_  
Date of Marriage: \_\_\_\_\_ Date of Birth: \_\_\_\_\_  
IF NO: REASON:  Never Married  Spouse Deceased, Date: \_\_\_\_\_  Divorce/Other, Date: \_\_\_\_\_

2. DID THE DECEASED PERS MEMBER HAVE ANY NATURAL OR ADOPTED CHILDREN?  YES  NO  
If yes, give name, birthdate, address and indicate if child was disabled prior to attaining age 18. Attach a second sheet if necessary.

Name	Birthdate	Address (or date of death, if deceased).	Disabled prior to age 18? Yes/No
_____	_____	_____	Yes/No
_____	_____	_____	Yes/No
_____	_____	_____	Yes/No

3. ARE THE DECEASED PERS MEMBER'S PARENTS (OR PARENT) LIVING?  YES  NO  
If yes, please identify and give address. If no, please give name and date of death.

Name	Address	Date of Death
_____	_____	_____
_____	_____	_____

4. DID THE DECEASED PERS MEMBER LEAVE SURVIVING BROTHERS AND SISTERS?  YES  NO  
If yes, please identify all and give address(es). Attach a second sheet if necessary.

Name	Address
_____	_____
_____	_____

5. WILL THE DECEASED PERS MEMBER'S ESTATE REQUIRE PROBATE?  YES  NO  DON'T KNOW  
If yes, give name and address of:  
Executor or Administrator: \_\_\_\_\_  
Attorney Handling Probate: \_\_\_\_\_

6. WAS THE DECEASED A MEMBER OF ANOTHER RETIREMENT SYSTEM IN CALIFORNIA?  
 YES. Name of System: \_\_\_\_\_  NO  DON'T KNOW

I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE INFORMATION PROVIDED BY ME IS CORRECT TO THE BEST OF MY KNOWLEDGE. I ALSO HEREBY CLAIM ANY BENEFITS TO WHICH I MAY BE ENTITLED. I UNDERSTAND THAT COMPLETING THIS DOCUMENT DOES NOT NECESSARILY ENTITLE ME TO BENEFITS.

NAME (PLEASE PRINT): \_\_\_\_\_ TELEPHONE NUMBER: (\_\_\_\_) \_\_\_\_\_  
SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
SOCIAL SECURITY NUMBER: \_\_\_\_\_ RELATIONSHIP TO DECEASED: \_\_\_\_\_

ADDRESS FOR PAYMENT ADDRESS FOR OTHER CORRESPONDENCE  
\_\_\_\_\_  
City State Zip Code City State Zip Code

PERS-PRS-97 (01/89)

Benefits  
PRS-97

## INFORMATION PRACTICES STATEMENT

The Information Practices Act of 1977 and the Federal Privacy Act require the Public Employees' Retirement System to provide the following information to individuals who are asked to supply information. The information requested is collected pursuant to the Government Code (Sections 20000, et seq.) and will be used for administration of the Board's duties under the Retirement Law, the Social Security Act, and the Public Employees' Medical and Hospital Care Act, as the case may be. Submission of the requested information is mandatory. Failure to supply the information may result in the System being unable to perform its functions regarding your status. Portions of this information may be transferred to: state and public agency employers, California State Attorney General, Office of the State Controller, Teale Data Center, Franchise Tax Board, Internal Revenue Service, Workers' Compensation Appeals Board, State Compensation Insurance Fund, County District Attorneys, Social Security Administration, beneficiaries of deceased members, physicians, insurance carriers, and various vendors who prepare the microfiche/microfilm for PERS. Disclosure to the aforementioned entities is done in strict accordance with current statutes regarding confidentiality.

You have the right to review your membership file maintained by the System. For questions concerning your rights under the Information Practices Act of 1977, please contact the Information Coordinator, PERS, 400 P Street, P.O. Box 942702, Sacramento, California, 94229-2702.



COMPLETE, SIGN AND RETURN TO:  
 Public Employees' Retirement System  
 P.O. Box 942716  
 Sacramento, CA 94229-2716

Reply to Section:  
 Member SS#  
 Account #

Telephone Information Center (916) 326-3848  
 Telephone Device for the Deaf (916) 326-3240

WITHHOLDING TAX ELECTION - DEATH BENEFITS	
You may be eligible for a lump sum and monthly payment. Please complete <u>all</u> sections of this form. Failure to return this form will be considered an election to have withholding.	
<b>I. FEDERAL TAX WITHHOLDING ELECTION (W-4P)</b> <span style="float: right;">(OMB No. 1545-0415)</span>	
<b>CAUTION:</b> There are penalties for not paying enough taxes during the year. Estimated tax requirements and penalties are explained in Publication 505. Send request for this publication to: Internal Revenue Service, P.O. Box 12626, Fresno, California 93778.	
<b>A. LUMP SUM (NON-PERIODIC PAYMENTS)</b>  <input type="checkbox"/> No, Do not withhold Federal Tax.  <input type="checkbox"/> Yes, Withhold Federal Tax.	<b>B. MONTHLY (PERIODIC PAYMENTS)</b>  <input type="checkbox"/> No, Do not withhold Federal Tax.  <input type="checkbox"/> Yes, Withhold \$_____.00 monthly.  <input type="checkbox"/> Withhold based on tax tables for: <input type="checkbox"/> Married, _____ exemptions <input type="checkbox"/> Single, _____ exemptions  In addition to the withholding based on the tax table, withhold \$_____.00 monthly.
<b>II. STATE OF CALIFORNIA TAX WITHHOLDING ELECTION (DE-4P)</b>	
<b>A. LUMP SUM (NON-PERIODIC PAYMENTS)</b>  <input type="checkbox"/> No, Do not withhold State of California income tax.  <input type="checkbox"/> Yes, Withhold State of California income tax.	<b>B. MONTHLY (PERIODIC PAYMENTS)</b>  <input type="checkbox"/> No, Do not withhold State of California income tax.  <input type="checkbox"/> Yes, Withhold \$_____.00 monthly for State of California income tax.  <input type="checkbox"/> Withhold based on tax tables for: <input type="checkbox"/> Married, _____ exemptions <input type="checkbox"/> Single, _____ exemptions  In addition to the withholding based on the tax table, withhold \$_____.00 monthly.
I HEREBY MAKE THE ELECTIONS CHECKED ABOVE:	
_____ Signature	_____ Date
_____ Printed Name	_____ Social Security Number (Tax Identification Number)

PERS-PRS-281 (3/89)

Benefits  
PRS-281

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You have the right to review your membership file maintained by the System. For questions concerning your rights under the Information Practices Act of 1977, please contact the Information Coordinator, PERS, 400 P Street, P.O. Box 942702, Sacramento, California, 94229-2702.

## OFFICE LOCATION, MAIL, AND TELEPHONE INFORMATION

### Headquarters Office Location\*

Board of Administration  
Public Employees' Retirement System  
400 P Street, Room 3340  
Sacramento, CA 95814  
(916) 326-3000 Regular or Telephone Device for the Deaf

### Regional PERS Offices

#### Los Angeles Area Office\*

Public Employees' Retirement System  
107 S. Broadway, Room 4005  
Los Angeles, CA 90012  
(213) 897-0917

#### Sacramento Area Office\*

Public Employees' Retirement System  
400 P Street, Room 1490  
Sacramento, CA 95814  
(916) 326-3630

#### San Bernardino Field Office\*

Public Employees' Retirement System  
State Building, Room 214  
303 West Third Street  
San Bernardino, CA 92401  
(909) 383-4431

### Mailing Addresses

#### Correspondence and forms:

Board of Administration  
Public Employees' Retirement System  
P.O. Box 942715  
Sacramento, CA 94229-2715

*See next page for specific Division's P.O. Box and Zip code*

#### San Diego Field Office\*

Public Employees' Retirement System  
State Building, Room 3012 1350 Front Street  
San Diego, CA 92101  
(619) 525-4515

#### San Francisco Area Office\*

Public Employees' Retirement System  
301 Howard St., Suite 2020  
San Francisco, CA 94105  
(415) 396-9700

#### Santa Ana Field Office\*\*

Public Employees' Retirement System  
1200 No. Main Street, Room 534  
Santa Ana, CA 92701  
(714) 558-4604

#### Payroll contribution payments, health benefit plan premiums, Contingency Reserve Fund contributions, and any supporting documentation:

Board of Administration  
Public Employees' Retirement System  
P.O. Box 1982  
Sacramento, CA 95809-1982

#### Social Security contributions and any supporting documentation:

Board of Administration  
Public Employees' Retirement System  
P.O. Box 2349  
Sacramento, CA 95811-2349

\* These facilities are accessible to persons with disabilities.

\*\* This facility may be made accessible to persons with disabilities if prior arrangements are made.

Appendix

<b>Division/Function .....</b>	<b>P.O. Box No.</b>	<b>Zip Code</b>
Executive & Board Members .....	942701	94229-2701
Operations Support Services .....	942702	94229-2702
Fiscal Services .....	942703	94229-2703
Member Services .....	942704	94229-2704
Legislative Services .....	942705	94229-2705
Data Processing Services .....	942706	94229-2706
Legal .....	942707	94229-2707
Investments .....	942708	94229-2708
Contract Services .....	942709	94229-2709
Field Services .....	942710	94229-2710
Benefit Application Services .....	942711	94229-2711
Special Projects .....	942712	94229-2712
Health Benefits .....	942714	94229-2714
General .....	942715	94229-2715
Post-Retirement Services .....	942716	94229-2716
Benefits Estimates .....	942717	94229-2717
Human Resources .....	942718	94229-2718
Information & Program Development .....	942719	94229-2719

## **SERVICE AND SUPPLY ORDER PERS-OSS-3A**

The Supply Section (360) of PERS will fill your orders for forms, booklets, etc. To order supplies, complete an OSS-3A, Service and Supply Order. An illustration of the form is on the following page.

### **COMPLETING THE FORM**

Instructions for the use of the OSS-3A are located on the back of the form. You should submit the form typed in duplicate. One copy will be kept for our system records and one copy will be returned with your order.

Order supplies by form number and title. Indicate the number of forms or booklets under NUMBER OF UNITS. One unit represents one sheet, form or booklet. If you need additional space, please use additional forms. When completing SHIP TO include both street address and P.O. Box number. PERS will determine the best shipping method.

### **SIZE OF ORDER**

When ordering supplies, please limit your order to a six months supply only. The system keeps a record of the supply needs of each agency. If an excess number of forms or booklets are ordered, the Supply Section will reduce the order to the maximum allowed for your agency.





Appendix

## INSTRUCTIONS

1. PLEASE TYPE ALL ENTRIES.
2. SUBMIT BLUE AND YELLOW COPIES TO PERS, RETAIN THE PINK COPY FOR YOUR RECORDS. THE YELLOW COPY WILL BE USED AS A PACKING SLIP WHEN YOUR ORDER IS SHIPPED.
3. THE CENTRAL SUPPLY UNIT WILL PROVIDE A REORDER DATE FOR ITEMS NOT IN STOCK. IT WILL BE NECESSARY TO SUBMIT A NEW OSS-3A FOR BACK-ORDERED ITEMS ON THE REORDER DATE INDICATED.
4. THE EMPLOYER CODE NUMBER **MUST** BE PROVIDED ON THIS REQUEST.
5. FILLING OUT THE ATTACHED LABEL WILL EXPEDITE YOUR ORDER. WHEN COMPLETING THE "SHIP TO" AND "LABEL" PORTIONS, USE **STREET ADDRESS ONLY**.
6. INCLUDE FORM NUMBER, TITLE, AND UNIT OF MEASURE (LISTED BELOW).

FORM NUMBER	TITLE	UNIT OF MEASURE
PERS-MEM-1	PERS MEMBERSHIP FORM	SET
PERS-MEM-211	SUMMARY CORRECTION FORM	EACH
PERS-BAS-167	REPORT OF STATUS CHANGE OR SEPARATION	SET
PERS-MEM-624	SUPPLEMENTAL PAYROLL REPORTING FORM	PAD (50 SHEETS/PAD)
PERS-ACC-625A	PAYROLL LISTING FOR PERS	SET
PERS-ACC-626	SUMMARY REPORT	SET
PERS-ACC-1279	SUMMARY REPORT OF EMPLOYER CONTRIBUTIONS DUE PERS FOR CONTINGENCY RESERVE FUND HEALTH BENEFIT PLANS	EACH
PERS-OSS-3A	AGENCY SUPPLY ORDER	SET
PERS-PUB-21	ANNUAL FINANCIAL REPORT - OPERATIONS	EACH
PERS-PUB-22	ANNUAL FINANCIAL REPORT - INVESTMENTS	EACH
PERS-PUB-20	ANNUAL REPORT TO THE GOVERNOR AND LEGISLATURE	EACH
PERS-HBD-12	HEALTH BENEFITS PLAN ENROLLMENT FORM	SET
PERS-HBD-21	DIRECT PAYMENT AUTHORIZATION	SET
PERS-HBD-DO-22	SUPPLEMENT TO MEDICARE	EACH
PERS-HBD-DO-29	BASIC HEALTH PLAN	EACH
PERS-HBD-38	HEALTH STATEMENT REQUEST	EACH
PERS-PUB-1	PLANNING YOUR RETIREMENT	EACH
PERS-PUB-3A	STATE MISCELLANEOUS - 2% @ 60	EACH
PERS-PUB-5A	LOCAL MISCELLANEOUS - 2% @ 60	EACH
PERS-PUB-5F	LOCAL MISCELLANEOUS-2% @ 55	EACH
PERS-PUB-2	SCHOOL MEMBERS - 2% @ 60	EACH
PERS-PUB-3B	STATE INDUSTRIAL - 2% @ 60	EACH
PERS-PUB-3C	STATE SAFETY - 2% @ 55	EACH
PERS-PUB-3D	STATE PATROL - 2% @ 50	EACH
PERS-PUB-5B	LOCAL SAFETY - 2% @ 50	EACH
PERS-PUB-5C	LOCAL SAFETY - 2% @ 55	EACH
PERS-PUB-5D	LOCAL SAFETY - 1/2 PAY @ 55	EACH
PERS-PUB-3E	STATE PEACE OFFICERS/FIREFIGHTERS - 2.5% @ 55	EACH
PERS-PUB-10	DISABILITY RETIREMENT	EACH
PERS-PUB-11	INDUSTRIAL DISABILITY RETIREMENT	EACH
PERS-PUB-12	SERVICE CREDIT	EACH
PERS-PUB-13	TEMPORARY ANNUITY	EACH
PERS-PUB-14	PARTIAL SERVICE RETIREMENT	EACH
PERS-PUB-4A	STATE MISCELLANEOUS -1.25% @ 65	EACH
PERS-PUB-15	PUBLIC EMPLOYEES' RETIREMENT LAW BOOK	EACH
PERS-PUB-16	RECIPROCITY	EACH
NO NUMBER	PUBLIC AGENCY PROCEDURES MANUAL	EACH
NO NUMBER	MEMBER HOME LOAN BROCHURE	EACH

10/92

P.A. MANUAL 9-6

CalPERS PRA #1577 001189

HHHH-1189



## PERS BENEFIT BOOKLETS AND LEAFLETS

### BOOKLETS

PERS publishes several booklets containing specific information about benefits based on each employment class. The booklets discuss pre-retirement benefits, how to calculate a simple estimate for retirement, optional choices, survivor continuance, death benefits, etc.

Select *booklets* from the following list:

BOOKLET NAME	PUBLICATION NO.
School Members 2% @ 60	PERS-PUB-2
* Local Basic Booklet	PERS-PUB-5
Local Miscellaneous Benefits 2% @ 60	PERS-PUB-5A
Local Miscellaneous Benefits 2% @ 55	PERS-PUB-5F
Local Safety Benefits 2% @ 50	PERS-PUB-5B
Local Safety Benefits 2% @ 55	PERS-PUB-5C
Local Safety 1/2 pay @ 55	PERS-PUB-5D
Local Safety Benefits 2.5% @ 55	PERS-PUB-5E
** 2.35% @ 56 Information Attachment	PERS-PUB-6
* This is a jacket containing basic information that should be provided with publication PERS-PUB-5A through PERS-PUB-5E.	
** Members under this benefit formula should also be provided with PERS-PUB-5C.	

### LEAFLETS

PERS leaflets discuss specific subjects that may not be applicable to all PERS members.

Select *leaflets* from the following list:

LEAFLET NAME	PUBLICATION NO.
Planning Your Service Retirement	PERS-PUB-1
Disability Retirement	PERS-PUB-10
Industrial Disability Retirement	PERS-PUB-11
Service Credit	PERS-PUB-12
Temporary Annuity	PERS-PUB-13
Reciprocity	PERS-PUB-16

### MISCELLANEOUS PUBLICATIONS

The following miscellaneous publications are also available:

MISCELLANEOUS PUBLICATION NAME	PUBLICATION NO.
PERS Law Book	PERS-PUB-15
Annual Report to The Governor & Legislature	PERS-PUB-20
Annual Financial Report - Operations	PERS-PUB-21
Annual Financial Report - Investments	PERS-PUB-22
UPDATE Newsletter	PERS-PUB-26
CONTACT Newsletter	PERS-PUB-27
SPECTRUM Newsletter	PERS-PUB-28

**NOTE: BE SURE TO USE THE PROPER PUBLICATION NUMBER WHEN ORDERING.**