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 Member Action Request (MSD-1). 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 MSD-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 Member Action Request Form (MSD-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-weely	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.

CalPERS PRA #1577 002123

PAYROLL REPORTING ELEMENTS CON'T.

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.

Unit codes can provide easier member identification and payroll balancing. A separate unit code for each of the following groups shoud 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 work schedule code)
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 is a very important entry as it is used to calculate employer rate and member retirement. 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. Approved work schedule codes range from 34 to 60 hours per week. A work schedule code that is below 34 hours, or above 60 hours, must be submitted by resolution for CalPERS Board approval. 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:

PAY CODE	WORK SCHEDULE CODE
Monthly—01	**= 173**

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:

$$\frac{\text{hours per week X weeks per year}}{\text{months per year}}$$

$$\frac{\text{40 hours per week X 52 weeks per year} = 173.33}{\text{12 months per year}} = 173$$

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

Hourly—04

1. Your full-time hourly paid employees work an average of 40 hours per week = 400
2. Your full-time hourly paid employees work an average of 37.5 hours per week = 375

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PAYROLL REPORTING ELEMENTS CON'T.

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 examples on the pages that follow.

TRANSACTION TYPE	ELEMENT NAME													
	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	0
Prior Period Contrib. Adjustment	02, 12				B					J			N	0
Prior Period Earn. Adjustment	03, 13				C	E				J	L	M	N	0
Contribution Receivable	04				D					J			N	0
Retroactive Salary Adjustment	05, 15				C	E	G			K			N	0
Special Compensation	06, 16				D	F	H	I		J			N	0
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 were not reported in the previous entry in the appropriate normal member paid or tax deferred member column.

CalPERS PRA #1577 002126

HHHH–2125

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 LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Griswold	M	J	70001				01	1000 00	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	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Griswold	M	J	70001	07	86	0	01	1000 00	1000 00	0700	01	35 00		173	100	11	35 00

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HHHH-2126

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 (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX-DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Griswold	M	J	70001				01	1000 00	500 00	0700	01	17 50		173		11	17 50
	000-00-0000	Griswold	M	J	70001				01	1200 000	600 00	0700	01	21 00		173		11	21 00

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX-DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Griswold	M	J	70001	07	96	0	01	1000 000	500 00	0700	01	17 50		173		11	17 50
000-00-0000	Griswold	M	J	70001	07	96	0	01	1200 000	600 00	0700	01	21 00		173		11	21 00

CONTRIBUTION CODES 02 AND 12—PRIOR PERIOD CONTRIBUTION ADJUSTMENT

An adjustment is 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 CalPERS 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 CalPERS.

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 1996 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 (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX-DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Regan	K	M	70001	07	96	0					02	-9 50			100		

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX-DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Regan	K	M	70001	07	96	0					02	-9 50			100		

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

An adjustment is necessary to correct member contributions previously reported in error as normal member (or as tax deferred) contributions. 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 07/96/3 pay period. However, they were reported as member normal contributions. The employer did not discover the error until the 03/97/5 payroll was being prepared. Correct the 07/96/3 through 03/97/4 service periods as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (4a)	YEAR (4b)	TYPE	PAY CODE (5)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10a)	AMOUNT (10)	SURVIVOR CONTRIBUTION (11)	WORK SCHEDULE CODE (12)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15a)	AMOUNT (15)
	000-00-0000	TATE	J	L	70002	07	96	3					02	2418.13				12	2418.13

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	TATE	J	L	70002	07	96	3					02	2418.13				12	2418.13

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 (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (4a)	YEAR (4b)	TYPE	PAY CODE (5)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10a)	AMOUNT (10)	SURVIVOR CONTRIBUTION (11)	WORK SCHEDULE CODE (12)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15a)	AMOUNT (15)
	000-00-0000	JOHNSON	E	R	70001	10	96	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	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	JOHNSON	E	R	70001	10	96	0					02	682.50				12	-682.50

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HHHH-2128

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 CalPERS 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, 1996 but was not included on the July 1996 payroll report. Barry's employer pays his entire member contributions. Report his earning as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Meyers	B	I	7000/	07	96	0	01	1600 000	1600 00	0700			2 00	173	200	13	112 00

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE (10)	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE (13)	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Meyers	B	I	7000/	07	96	0	01	1600 000	1600 00	0700			2 00	173	200	13	112 00

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HHHH-2129

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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 1996 service period as a miscellaneous member (coverage group code 70001). She became a police officer on January 1, 1996 (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 LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	James	P	R	70001	01	96	0	01	1600 000	-1600 00	0700	03	-112 00	-2 00	173	100		
	000-00-0000	James	P	R	75001	01	96	0	01	1900 000	1900 00	0900			2 00	262	200	13	171 00

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	James	P	R	70001	01	96	0	01	1600 000	-1600 00	0700	03	-112 00	-2 00	173	100		
000-00-0000	James	P	R	75001	01	96	0	01	1900 000	1900 00	0900			2 00	262	200	13	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.

CalPERS PRA #1577 002131

HHHH-2130

Example: Jane Brown was reported with her full salary of $1,000.00 for July 1996. 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 LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Brown	J		70001	07	96	0	01	1000 00	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	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Brown	J		70001	07	96	0	01	1000 00	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 LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Brown	J		70001	07	96	0	01	1000 00	-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	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Brown	J		70001	07	96	0	01	1000 00	-100 00	0700	03	-3 50		173	100	13	-3 50

CalPERS PRA #1577 002132
HHHH-2131

CONTRIBUTION CODE 04 AND 14—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 or 14 entry may ONLY be used after CalPERS has established the receivable and has sent the employer an Authorization for Contribution and/or Rate Adjustment Form PERS-MEM-823C. (See Membership Section 2.85.) 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

In addition, the 14 entry may only be used after filling a resolution with CalPERS. See 'General Information' in this chapter.

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 CalPERS contributions. You have received the MEM-823C form from CalPERS authorizing a $13.00 monthly payment. Report the receivable as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Williams	C	B	70001	07	96	0					04	13.00			100		

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
000-00-0000	Williams	C	B	70001	07	96	0					04	13.00			100		

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 1,1996. His old pay rate was $1500.00 monthly; his new pay rate is $1600.00 monthly. The current service period is August 1996. 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 LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	YEAR (6)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Benson	R	T	70001	04	96	0	01	1600 000	400 00	0700					100		28 00

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Benson	R	T	70001	04	96	0	01	1600 000	400 00	0700					100		28 00

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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.

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 LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Adams	G	S	75001	04	96	0	09	25 000	25 00	0700	04	1 75			200		

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Adams	G	S	75001	04	96	0	09	25 000	25 00	0700	04	1 75			200		

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 1996 service periods. Report the contributions for both service periods as follows:

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Jones	B	L	75001	07	96	0					07		4 00		200		

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DISKETTE/TAPE METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	MEMBER PAID CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Jones	B	L	75001	07	96	0					08		4 00		200		

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 CalPERS, a member must have obtained authorization from CalPERS via the MEM-13 form.

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

PRE-LIST METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Jensen	L	F		07	96	0	01				08	50 00					

DISKETTE/TAPE METHOD

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT (11)	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000-00-0000	Jensen	L	F		07	96	0	01				08	50 00					

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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 CalPERS, the employer must have received authorization from CalPERS 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 LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Singer	L	P		07	96	0					09	30 00					

DISKETTE/TAPE METHOD

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
	000-00-0000	Singer	L	P		07	96	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.

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REPORTING EMPLOYER PAID MEMBER CONTRIBUTIONS (EPMC) AND EMPLOYER PICK-UP (EPU)

Employer Paid Member Contributions converted to base salary in final compensation period (last 12 or 36 months of employment).

Mr. Jones receives $2,000 per month and the employer pays the member contributions at seven percent of salary (EPMC) for the entire group or class of employees until their final compensation period. The employer has amended their contract with CalPERS so that the EMPC is converted to salary and member contributions are paid by all employees in a group or class in their final compensation period (Government Code Section 20692).

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)		MEMBER EARNINGS (8)		CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)		SURVIVOR CONTRIBUTION (12)		WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)		
	000-00-0000	Jones	A	B	70001	07	94	Ø	01	2140	000	2140	00	0700	01	149	80			173	000				

Reporting the value of Employer Paid Member Contributions as salary.

Mr. Jones receives $2,000 per month and the employer pays the member contributions at seven percent of salary (EPMC) for the entire group or class of employees. The employer has agreed to include the value of the EPMC in salary for the entire group and has adopted a formal resolution to this effect and submitted it to CalPERS (Government Code Section 20636 (c) (4).

Reported in pay rate

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)		MEMBER EARNINGS (8)		CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)		SURVIVOR CONTRIBUTION (12)		WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)		
	000-00-0000	Jones	A	B	70001	07	94	Ø	01	2140	000	2140	00	0700						173	000	11	149	80	

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)		MEMBER EARNINGS (8)		CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)		SURVIVOR CONTRIBUTION (12)		WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)		
	000-00-0000	Jones	A	B	70001	07	94	Ø	09	140	000	140	00	0700								16	9	80	
	000-00-0000	Jones	A	B	70001	07	94	Ø	01	2000	000	2000	000	0700						173		11	140	00	

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TAX DEFERRED CONTRIBUTIONS

Tax deferred contributions paid by the employee ("employer pick-up" under IRS 414 Section (h)(2)).

Mr. Jones receives $2,000 per month and pays his own contributions at seven percent of salary. The entire group or class has elected to have the member contributions tax deferred and have adopted the IRS Section 414 (h) (2) plan ("employer pick-up" of contributions).

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3a)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)		MEMBER EARNINGS (8)		CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)		SURVIVOR CONTRIBUTION (12)		WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)	
	000-00-0000	Jones	A	B	70001	07	94	Ø	01	2000	000	2000	00	0700						173	000	11	140	00

Tax deferred contributions paid by the employer (Employer Paid Member Contributions).

Mr. Jones receives $2,000 per month and the employer pays the member contributions at seven percent of salary (EPMC) for the entire group or class of employees. (Government Code Section 20691).

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3a)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)		MEMBER EARNINGS (8)		CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)		SURVIVOR CONTRIBUTION (12)		WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)	
	000-00-0000	Jones	A	B	70001	07	94	Ø	01	2000	000	2000	00	0700						173	000	11	140	00

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3-3

BASIC CONTRIBUTION CALCULATION

This section 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 **total** earnings **each service period (regular earnings and special compensation)** 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* one for the total earnings in the service period.

If (c) applies, the member earnings may or may not need to be modified. Check Coverage Key Item 6.1, Formula. Modify the **total** earnings **each service period (regular earnings and special compensation)** *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 Member Action Request, MSD-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 ⅔ X RATE
	XXXXX	$400.00	EARNINGS MINUS $133.33 X RATE
SEMI-MONTHLY	$200.00	XXXXX	EARNINGS X ⅔ X RATE
	XXXXX	$200.00	EARNINGS MINUS $66.67 X RATE
BI-WEEKLY	$184.00	XXXXX	EARNINGS X ⅔ X RATE
	XXXXX	$184.00	EARNINGS MINUS $61.00 X RATE
QUADRI-WEEKLY	$369.00	XXXXX	EARNINGS X ⅔ 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 20680). The Coverage Key will indicate this option by listing *Item 8.11.* It also provides the modification table to be used.

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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 Last (3)	F	M	Coverage Group (4)	Service Period Month	Year	Type (5)	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Normal Member Contributions Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Tax Deferred Member Contributions Amount (16)
	000-00-0000	Adams	B	C	70001	05	96	0	01	1950 000	1950 00	0700				173		11	136 50
	000-00-0000	Adams	B	C	70001	05	96	0	09	150 000	150 00	0700						11	10 50

"F" (Full) and 1959 Survivors Contributions $2.00 (If applicable see: PAYROLL REPORTING ELEMENTS; Survivor Contribution)

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year	Type (5)	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Normal Member Contributions Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Tax Deferred Member Contributions Amount (16)
	000-00-0000	ADAMS	B	C	70001	05	96	0	01	1950 000	1950 00	0700			02 00	173		11	136 50

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

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year	Type (5)	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Normal Member Contributions Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Tax Deferred Member Contributions Amount (16)
	000-00-0000	Baker	C	D	70001	05	96	0	04	11 250	1980 00	0700	01	129 27		400			
	000-00-0000	Baker	C	D	70001	05	96	0	09	150 000	150 00	0700	01	10 50					

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

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year	Type (5)	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Normal Member Contributions Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Tax Deferred Member Contributions Amount (16)
	000-00-0000	Carter	D	E	70001	05	96	0	08	90 000	360 00	0700	01	16 80		050			
	000-00-0000	Carter	D	E	70001	05	96	0	09	20 000	20 00	0700	01	93					

NOTE: Do not apply the OASDI modification factor more than once per pay period. If total earnings (regular pay rate and special compensation) is less than earnings on the OASDI modification chart. All earnings will be modified by .66667 to calculate member contributions.

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 Last (3)	F	M	Coverage Group (4)	Service Period Month	Year	Type (5)	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Normal Member Contributions Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Tax Deferred Member Contributions Amount (16)
	000-00-0000	ADAMS	B	C	70001	05	96	1	01	1950 000	975 00	0700				173		11	68 25

"F" (Full) and 1959 Survivors Contributions $1.00 (If applicable; refer to PAYROLL REPORTING ELEMENTS; Survivor Contribution)

Reference Number (1)	Social Security Number (2)	Member Name Last (3)	F	M	Coverage Group (4)	Service Period Month	Year	Type (5)	Pay Code (6)	Pay Rate (7)	Member Earnings (8)	Contribution Rate (9)	Normal Member Contributions Code (10)	Normal Member Contributions Amount (11)	Survivor Contribution (12)	Work Schedule Code (13)	Unit Code (14)	Tax Deferred Member Contributions Code (15)	Tax Deferred Member Contributions Amount (16)
	000-00-0000	ADAMS	B	C	70001	05	96	3	01	1950 000	900 00	0700			93	173		11	63 00

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BASIC CONTRIBUTION CALCULATION EXAMPLES

Semi-Monthly Reporting Frequency (cont.)

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

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Baker	C	D	70001	05	96	2	04	11 250	990 00	0700	01	64 63			400		
	000-00-0000	Baker	C	D	70001	05	96	2	09	50 000	50 00	0700	06	3 50					

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

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Carter	D	E	70001	05	96	5	08	90 000	180 00	0700	01	8 40			050		
	000-00-0000	Carter	D	E	70001	05	96	5	09	10 000	10 00	0700	06	47					

NOTE: Do not apply the OASDI modification factor more than once per pay period. If total earnings (regular pay rate and special compensation) is less than earnings on the OASDI modification chart. All earnings will be modified by .66667 to calculate member contributions.

-40

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 LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	ADAMS	B	C	70001	05	96	3	01	1950 000	900 00	0700				173		11	63 00

"F" (Full) and 1959 Survivors Contributions $0.93 If applicable.

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	ADAMS	B	C	70001	05	96	3	01	1950 000	900 00	0700			93	173		11	63 00

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

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Baker	C	D	70001	05	96	4	04	11 250	900 00	0700	01	58 73		400			
	000-00-0000	Baker	C	D	70001	05	96	4	09	50 000	50 00	0700	06	3 50					

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

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Carter	D	E	70001	05	96	1	08	90 000	150 00	0700	01	7 00		050			
	000-00-0000	Carter	D	E	70001	05	96		09	30 000	30 00	0700	06	1 40					

NOTE: Do not apply the OASDI modification factor more than once per period. **If total earnings (regular pay rate and special compensation) is less than earnings on the OASDI modification chart, all earnings will be modified by .66667 to calculate member contributions.**

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BASIC CONTRIBUTION CALCULATION EXAMPLES CON'T.

Quadri-Weekly Reporting Frequency

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

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	YEAR (5)	TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	ADAMS	B	C	70001	05	91	6	01	1950 000	1800 00	0700				173		11	426 00

"F" (Full) and 1959 Survivors Contributions $1.86 (If applicable; see: PAYROLL REPORTING ELEMENTS; Survivor Contribution)

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	YEAR (5)	TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	ADAMS	B	C	70001	05	91	7	01	1950 000	1800 00	0700			1 86	173		11	426 00

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

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	YEAR (5)	TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Baker	C	D	70001	05	91	7	04	11 250	1800 00	0700	01	117 39		400			
	000-00-0000	Baker	C	D	70001	05	91	7	09	50 000	50 00	0700	06	3 50					

"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 LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	YEAR (5)	TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
	000-00-0000	Carter	D	E	70001	05	91	6	08	90 000	270 00	0700	01	12 60		050			
	000-00-0000	Carter	D	E	70001	05	91	6	09	50 000	50 00	0700	06	2 33					

NOTE: Do not apply the full OASDI modification factor more than once per period. **If total earnings (regular pay rate and special compensation) is less than earnings on the OASDI modification chart, all earnings will be modified by .66667 to calculate member contributions.**

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 20680). 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.

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HHHH–2143

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. Member Earnings / **Monthly** Pay Rate = $1,200.00 / $1,200.000 = 1.000 month of service credit
2. Member Earnings / **Monthly** Pay Rate = $ 600.00 / $1,200.000 = .500 month of service credit
3. Member Earnings / **Hourly** Pay Rate = $ 600.00 / $ 7.500 = 80 hours of service credit
4. Member Earnings / **Daily** Pay Rate = $ 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 CalPERS for a one year average instead of the three year average.)

CalPERS PRA #1577 002145

PAY RATE/EARNINGS RELATIONSHIP CON'T.

FULL TIME SERVICE CREDIT

As one of the major factors used in the retirement calculation, service credit is checked carefully for each payroll entry. CalPERS limits the amount of service credit for each entry to full time; if you report excess service credit on a payroll entry, CalPERS 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 month	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.

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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 LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	YEAR (5)	TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	VOLUNTARY MEMBER CONTRIBUTIONS CODE (10)	VOLUNTARY MEMBER CONTRIBUTIONS AMOUNT (11)	SURVIVOR CONTINUANCE (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	TAX DEFERRED MEMBER CONTRIBUTIONS AMOUNT (16)	
	000-00-0000	ADAMS	B	C	70001	05	96	0	01	1950 000	1950 00	0700	01	136 50		173				=1.000 month
	000-00-0000	BAKER	C	D	70002	05	96	0	04	11 250	2070 00	0700				400		11	135 37	= 184 hours
	000-00-0000	CARTER	D	E	70002	05	96	0	08	90 000	2070 00	0700	01	135 37		050				= 23 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 (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	YEAR (5)	TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	VOLUNTARY MEMBER CONTRIBUTIONS CODE (10)	VOLUNTARY MEMBER CONTRIBUTIONS AMOUNT (11)	SURVIVOR CONTINUANCE (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	TAX DEFERRED MEMBER CONTRIBUTIONS AMOUNT (16)	
	000-00-0000	BAKER	C	D	70002	05	96	0	04	11 250	990 00	0700				400		11	59 97	= 88 hours
	000-00-0000	BAKER	C	D	70002	05	96	0	04	12 000	1152 00	0700				400		11	80 64	= 96 hours
																				= 184 hours

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

CalPERS PRA #1577 002146

PAY RATE/EARNINGS RELATIONSHIP CON'T.

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

	000-00-0000	ADAMS	B	C	70001	05	96	2	01	1950	000	975	00	0700	01	68	25		173				= .500 month
	000-00-0000	BAKER	C	D	70002	05	96	2	04	11	250	1080	00	0700					400		11	70 93	= 96 hours
	000-00-0000	CARTER	D	E	70002	05	96	2	08	90	000	1080	00	0700	01	70	93		050				= 12 days

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

	000-00-0000	BAKER	C	D	70002	05	96	2	04	11	250	630	00	0700					400		11	39 43	= 56 hours
	000-00-0000	BAKER	C	D	70002	05	96	2	04	12	000	480	00	0700					400		11	33 60	= 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.

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 **Reporting "Premium Pay"** under the Fair Labor Standards Act).

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

CalPERS PRA #1577 002147

PAY RATE/EARNINGS RELATIONSHIP CON'T.

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	SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	CODE	AMOUNT	WORK SCHEDULE CODE	UNIT CODE		
	000-00-0000	ADAMS	B	C	70001	05	96	3	01	1950 000	900 00	0700	01	63 00	173			= .462 month
	000-00-0000	BAKER	C	D	70002	05	96	3	04	11 250	900 00	0700			400		11 58 73	= 80 hours
	000-00-0000	CARTER	D	E	70002	05	96	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	SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	CODE	AMOUNT	WORK SCHEDULE CODE	UNIT CODE		
	000-00-0000	BAKER	C	D	70002	05	96	4	04	11 250	540 00	0700			400		11 33 53	= 48 hours
	000-00-0000	BAKER	C	D	70002	05	96	4	04	12 000	384 00	0700			400		11 26 88	= 32 hours
																		80 hours

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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	SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	CODE	AMOUNT	WORK SCHEDULE CODE	UNIT CODE		
	000-00-0000	ADAMS	B	C	70001	05	96	6	01	1950 000	1800 00	0700	01	126 00	173			= .923 month
	000-00-0000	BAKER	C	D	70002	05	96	6	04	11 250	1800 00	0700			400		11 117 39	= 160 hours
	000-00-0000	CARTER	D	E	70002	05	96	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	SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	CODE	AMOUNT	WORK SCHEDULE CODE	UNIT CODE		
	000-00-0000	BAKER	C	D	70002	05	96	7	04	11 250	1350 00	0700			400		11 85 89	= 120 hours
	000-00-0000	BAKER	C	D	70002	05	96	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.

CalPERS PRA #1577 002148

PAY RATE/EARNINGS RELATIONSHIP CON'T.

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

A separate work schedule code should be used to report earnings for employees whose duties are based upon less than 40 hours per week.

Separate 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)

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

CalPERS PRA #1577 002149

FULL-TIME SERVICE CREDIT—ELECTED OFFICIALS

Elected/appointed officials who elect to be covered by CalPERS must receive full time service credit during their term of office. Compensation, not reimbursement of expenses, 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, if unit code is used.

OR: Submit a separate monthly payroll report for elected officials.

FULL TIME SERVICE CREDIT—ELECTED OFFICIAL (MONTHLY REPORTING)

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

EMPLOYER CODE	SERVICE PERIOD MONTH	SERVICE PERIOD YEAR	SERVICE PERIOD TYPE
0000	05	91	0

OFFICE CODE	BATCH NUMBER

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	SERVICE PERIOD YEAR (5)	SERVICE PERIOD TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	NORMAL MEMBER CONTRIBUTIONS AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	TAX DEFERRED MEMBER CONTRIBUTIONS AMOUNT (16)
	000-00-0000	EVANS	F	G	70002	05	96	0*	01	250 000	250 00	0700				173	001	11	11 67

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

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

EMPLOYER CODE	SERVICE PERIOD MONTH	SERVICE PERIOD YEAR	SERVICE PERIOD TYPE
0000	05	91	4*

OFFICE CODE	BATCH NUMBER

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	SERVICE PERIOD YEAR (5)	SERVICE PERIOD TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	NORMAL MEMBER CONTRIBUTIONS AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	TAX DEFERRED MEMBER CONTRIBUTIONS AMOUNT (16)
	000-00-0000	DAVIS	E	F	70001	05	96	0*	01	250 000	250 00	0700	03	17 50	02	00	173	001	

***12 ENTRIES PER YEAR ARE REPORTED EVEN THOUGH THE AGENCY'S PAY PERIOD MAY BE BI-WEEKLY OR SEMI-MONTHLY.**

PAY RATE/EARNINGS RELATIONSHIP CON'T.

SCHOOL MEMBER PAY RATES

Report school members to CalPERS 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 CalPERS *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 CalPERS:

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 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 and certificated 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 44922, 45139, and 87483, 88038 and 89516 of the Education Code and Sections 20900, and 20905 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 CalPERS, 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 CalPERS. 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.

CalPERS PRA #1577 002151

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 20635 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 CalPERS, 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.

	000-00-0000	Golden	A	B	74001	05	96	0	01	2650	000	2650	00	0900	01	238	50			243					
	000-00-0000	Golden	A	B	74001	05	96	0	09	98	100	98	10	0900	06	8	82								

If the member is being reported with an hourly pay rate, the member can be reported as follows:

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.

	000-00-0000	Cook	B	C	74001	05	96	4	04	9	140	1023	68	0900	01	92	13			560					
	000-00-0000	Cook	B	C	74001	05	96	4	09	27	420	27	42	0900	06	2	47								

CalPERS PRA #1577 002152

PAYROLL REPORTING METHODS AND FORMS

This Section 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 Payroll 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 CalPERS 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 CalPERS.

Frequency of reporting to CalPERS should always coincide with your payroll periods. If you wish to change your frequency, please provide written notice to the Payroll 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 Payroll Processing Unit (863) *prior to* sending the first reports. CalPERS will assign a 3-digit office code to *each report.* Office codes must be used on all subsequent payrolls so that CalPERS 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 CalPERS reports. This way of reporting is also to be used by those employers who implement a program of deferring taxes on employee contributions to CalPERS under IRC 414(h)(2).

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, and columns on the hardcopy payroll listing to be used for this purpose.

CalPERS PRA #1577 002153

HHHH–2152

PRE-LIST METHOD

The pre-list method is a manual method of reporting payroll to CalPERS for employers who do not have access to data processing equipment. With this method, CalPERS 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 CalPERS.

The components of the pre-list method are:

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

REPORTING DEADLINES, ADMINISTRATIVE AND DELINQUENCY CHARGES

All payroll reports must be *received* in the CalPERS Sacramento office within 30 calendar days after the close of a service period, or 20 calendar days after CalPERS mails the pre-list for that service period, whichever is later. If an employer fails to file a payroll report on time, CalPERS 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.

Delinquency changes are covered in more depth in the Summary Report section of this chapter.

CalPERS 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 CalPERS Sacramento office within 15 calendar days after the close of a service period. If an employer fails to pay at least 90% of the contributions on time, CalPERS may assess a interest charge 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 CalPERS earns on short term investments.

FOR AGENCIES REPORTING BY PRE-LIST: If 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: CalPERS may grant time extensions and/or waive delinquency or administrative charges under certain conditions. See: ALL REPORTING METHODS; Time Extensions and Waiver.

CalPERS PRA #1577 002154

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 CalPERS files. The employer manually updates the data on the listing and returns it to CalPERS as the payroll report for the current service period.

WHEN TO COMPLETE:

Update and return the pre-list Payroll Listing to CalPERS 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, 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 CalPERS 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 CalPERS 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 CalPERS 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. CalPERS 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: "PAYROLL REPORTING ELEMENTS" in this manual.
8. BURST THE PAYROLL REPORT, AND SUBMIT THE PAGES IN NUMERICAL ORDER WITH THE SUMMARY WORKSHEET PAGE LAST. The Summary Report (AESD-626) is attached to the front of the entire payroll.

CalPERS PRA #1577 002155

HHHH–2154

PRE-LIST PERS-ACC 625-A

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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-ADM-00-430).

EMPLOYER CODE	SERVICE PERIOD MONTH	SERVICE PERIOD YEAR	SERVICE PERIOD TYPE
0000	01	95	0

OFFICE CODE	BATCH NUMBER
000	14939

SERVICE PERIOD TYPE CODES

ITEM	CODE
MONTHLY	1
SEMI-MONTHLY – 1ST HALF	2
SEMI-MONTHLY – 2ND HALF	3
BI-WEEKLY – 1ST PAYROLL	4
BI-WEEKLY – 2ND PAYROLL	5
WEEKLY – 1ST PAYROLL	6
WEEKLY – 2ND PAYROLL	7
QUARTERLY – 1ST PAYROLL	8
QUARTERLY – 2ND PAYROLL	9

PAY CODES

ITEM	CODE
MONTHLY PAY RATE	01
HOURLY PAY RATE	02
DAILY PAY RATE	03
MISC PAY RATE	04
FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE	

CONTRIBUTION CODES

ITEM	NORMAL CONTRIB COL (10)	TAX DEFERRED CONTRIB COL (11)
NORMAL CURRENT CONTR	0	0
PRIOR PERIOD CONTR ADJUST	1	1
PRIOR PERIOD EARNINGS ADJ	2	2
CONTRIBUTION RECEIVABLE	3	3
RETROACTIVE SALARY ADJ	4	4
SPECIAL COMPENSATION	5	5
SURVIVOR CONTRIBUTION	6	6
ADDITIONAL CONTRIBUTIONS	7	7
EMPLOYEE PAID	08	–
EMPLOYER PAID	09	–

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME 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)	NORMAL MEMBER CONTRIBUTIONS AMOUNT (13)	SURVIVOR CONTRIBUTION (14)	SURVIVOR SCHEDULE CODE (15)	UNIT CODE (16)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (17)	TAX DEFERRED MEMBER CONTRIBUTIONS AMOUNT (18)
0001	000-00-0000	ANDERSON	V	A	70001				01	1250.000	1250.00	0700	01	43.75	2.00	173	100	11	43.75
0002	000-00-0000	BAILEY	C	B	70001				04	6.500	1144.00	0700	01	40.04	2.00	400	100	11	40.04
0003	000-00-0000	BAILEY	C	B	70001								04	40.00			100		
0004	000-00-0000	MC CULLEY	M	M	70001				01	1482.000	1482.00	0700	01	51.87	2.00	173	100	11	51.87
0005	000-00-0000	OCONNOR	P	A	70001				01	2100.000	2100.00	0700	01	73.50	2.00	173	100	11	73.50
0006	000-00-0000	OWEN	T		70001				01	1950.000	1950.00	0700	01	68.25	2.00	173	100	11	68.25
0007	000-00-0000	RICHARDSON	D		70001				01	875.000	875.00	0700	01	30.62	2.00	173	100	11	30.63
0008	000-00-0000	RICHARDSON	D		70001				09	25.000	25.00	0700	06	0.87			100	16	0.88
0009	000-00-0000	RICHARDSON	D										08	20.00			100		
										MEMBER NORMAL CONTRIBUTIONS			ADDITIONAL CONTRIBUTIONS		SURVIVOR CONTRIBUTIONS		TAX DEF MEM CONTRIBUTIONS	
	UNIT 100 TOTAL				EARNINGS 8526.00					348.90			20.00		12.00		308.92		
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	1310.000	1310.00	0900	01	58.95	2.00	173	200	11	58.95
0012	000-00-0000	SEIZER	A	T	75001				01	1380.000	1380.00	0900	01	62.10	2.00	173	200	11	62.10
										MEMBER NORMAL CONTRIBUTIONS			ADDITIONAL CONTRIBUTIONS		SURVIVOR CONTRIBUTIONS		TAX DEF MEM CONTRIBUTIONS	
	UNIT 200 TOTAL				EARNINGS 4070.00					183.15					6.00		183.15		

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

PERS-MEM-625-A (1/98)

PAGE TOTALS

MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	TAX DEFERRED MEM. CONTR.
12896.00	532.05	20.00	18.00	492.07

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CalPERS PRA #1577 002156

PRE-LIST—SUMMARY WORKSHEET PERS-ACC-625A

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

EMPLOYER CODE	SERVICE PERIOD MONTH	YEAR	TYPE
0000			

OFFICE CODE	BATCH NUMBER
000	

SERVICE PERIOD TYPE CODES

ITEM	CODE
MONTHLY	1
SEMI-MONTHLY - 1ST HALF	2
SEMI-MONTHLY - 2ND HALF	3
BI-WEEKLY - 1ST PAYROLL	4
BI-WEEKLY - 2ND PAYROLL	5
BI-WEEKLY - 3RD PAYROLL	6
QUARTERLY - 1ST PAYROLL	7
QUARTERLY - 2ND PAYROLL	8
QUARTERLY - 3RD PAYROLL	9

PAY CODES

ITEM	CODE
SEMI-MONTHLY PAY RATE	01
HOURLY PAY RATE	04
DAILY PAY RATE	05
BASIC PAY RATE	06
(FOR SPECIAL COMPENSATION REPORTING NO ADDITIONAL SERVICE)	

CONTRIBUTION CODES

ITEM	MEMBER RATE	EMPLOYER RATE
NORMAL CONTRIBUTIONS	01	11
PRIOR PERIOD COMP ADJ'ST	02	12
PRIOR PERIOD EARNINGS ADJ	03	13
CONTRIBUTION RECEIVABLE	04	14
RETROACTIVE SALARY ADJ	05	15
SPECIAL COMPENSATION	06	16
SURVIVOR CONTRIBUTION	07	17
ADDITIONAL CONTRIBUTIONS	08	
EMPLOYEE PAID	08	
EMPLOYER PAID	09	

REFERENCE NUMBER	SOCIAL SECURITY NUMBER	MEMBER NAME (LAST, F, M)	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT COUNT	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT

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	TDMC	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 RAUL

PAGE TOTALS

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

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CalPERS PRA #1577 002157

PRE-LIST—PERS-ACG-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	94	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
QUADRI-WEEKLY - 1ST PAYROLL	6
QUADRI-WEEKLY - 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 CalPERS. 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. 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; CalPERS assigns.

3-55

EXAMPLE — ADDITION:

REFERENCE NUMBER	SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
	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 CalPERS.

EXAMPLE — CHANGE:

REFERENCE NUMBER	SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVERAGE GROUP	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE	PAY RATE	MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTION RATE	CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
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	~~1310 000~~	~~1310 00~~	0900	01	~~58 95~~	2 00	173	200	11	~~58 95~~
0012	000-00-0000	SETZER	A	T	75001				01	1380 000	1380 00	0900	01	62 10	2 00	173	200	11	62 10

CalPERS PRA #1577 002158

PRE-LIST—PERS-ACC-625A CON'T.

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 CalPERS.

EXAMPLE — DELETION:

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)		MEMBER EARNINGS (8)		NORMAL MEMBER CONTRIBUTION RATE (9)	CODE (10)	AMOUNT (11)		SURVIVOR CONTRIBUTION (12)		WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)	
0004	000-00-0000	MC CULLEY	M	M	70001				01	1482	000	1482	00	0700	01	51	87	2	00	173	100	11	51	87
0005	000-00-0000	OCONNOR	P	A	70001				01	2100	000	2100	00	0700	01	73	50	2	00	173	100	11	73	50
~~0006~~	~~000-00-0000~~	~~OWEN~~	~~T~~		~~70001~~				~~01~~	~~1950~~	~~000~~	~~1950~~	~~00~~	~~0700~~	~~01~~	~~68~~	~~25~~	~~2~~	~~00~~	~~173~~	~~100~~	~~11~~	~~68~~	~~25~~

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:

										MEMBER NORMAL				ADDITIONAL				SURVIVOR				TAX DEFERRED		
					EARNINGS					CONTRIBUTIONS				CONTRIBUTIONS				CONTRIBUTIONS				CONTRIBUTIONS		
	UNIT 200 TOTAL				4160.00 ~~4070.00~~					187.20 ~~183.15~~									6.00				187.20 ~~183.15~~	

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.

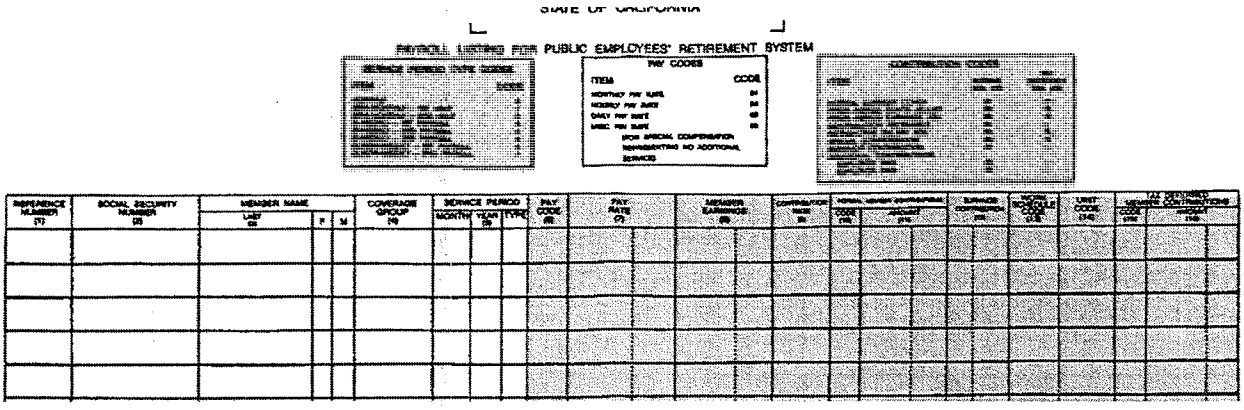
EXAMPLE:

SUMMARY WORKSHEET

CUR GROUP	EMPLOYER RATE	MEMBER EARNINGS	EMPLOYER CONTRIBUTIONS		MEMBER CONTRIBUTIONS
70001	13,563	6876.00	1734.17	NORMAL	667.85
75001	26,826	4160.00	1115.96	IDMC	427.87
				ADDITIONAL	20.00
				SUB-TOTAL	915.72
				SURVIVOR	18.00
	TOTALS	11036.00	2020.13		933.72

TOTAL EMPLOYER AND MEMBER CONTRIBUTIONS: 2983.85

PRE-LIST—PERS-ACC-625A CON'T.



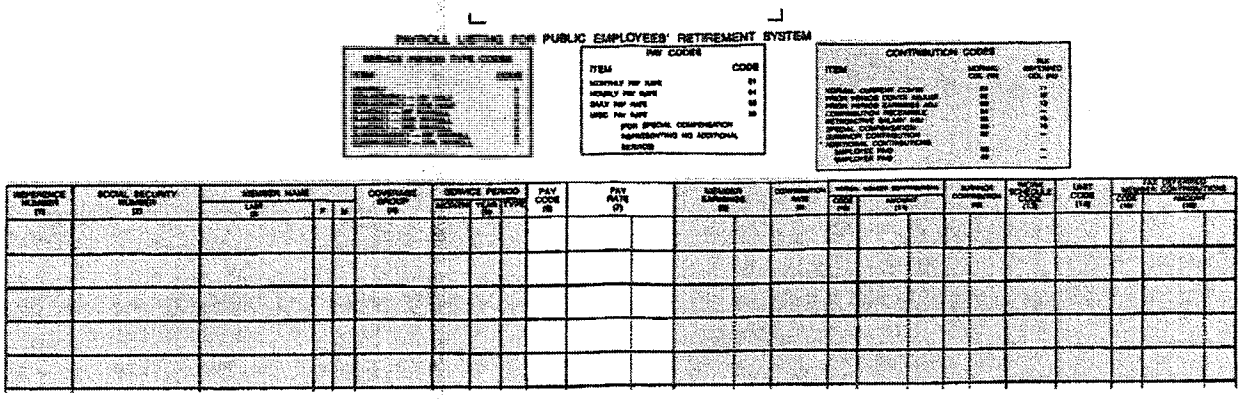
PRE-LIST ADDITION

See: SELECTING AND REPORTING CONTRIBUTION CODES 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. CalPERS 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 Member Action Request (MSD-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 *non-current entry.* 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.

CalPERS PRA #1577 002160

PRE-LIST ADDITION CON'T.



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**

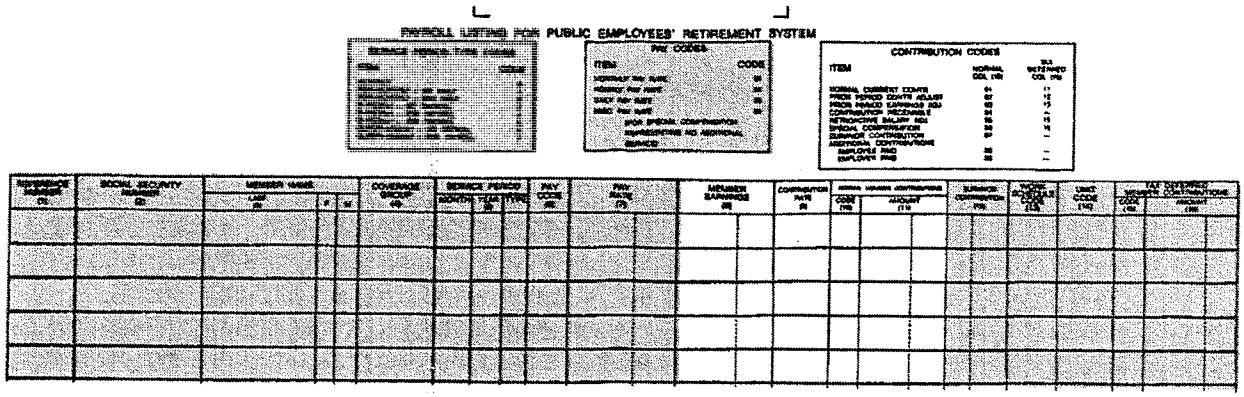
Enter the pay rate corresponding to the pay code shown in Item No. 6.

Show the pay rate with three digits after the decimal.

Examples:

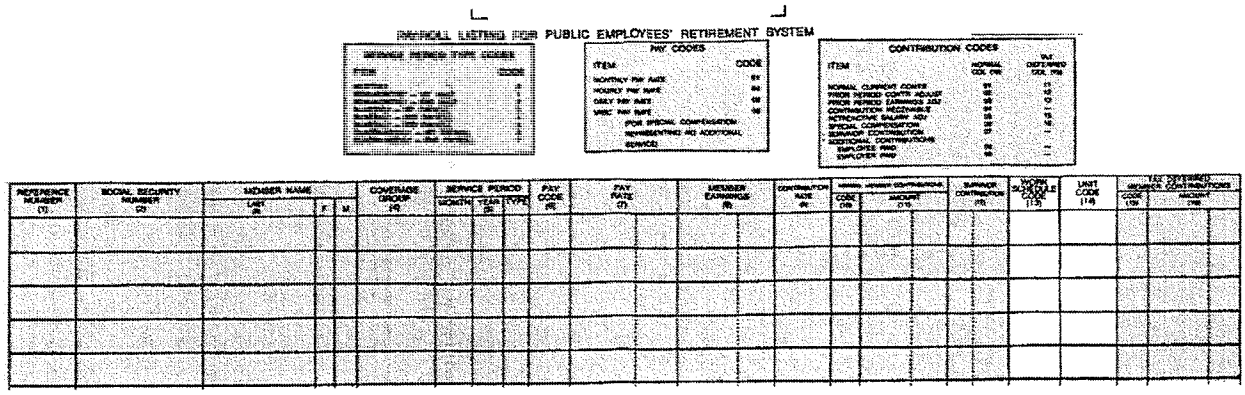
	ENTER:
Hourly pay rate = $5.70 ½	5 7 0 5
Hourly pay rate = $6.50	6 5 0 0
Monthly pay rate = $600.00	6 0 0 0 0 0
Daily pay rate = $45.00	4 5 0 0 0
Misc. pay rate = $79.27	7 9 2 7 0

CalPERS PRA #1577 002161



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:** — 1 3 5 0 | 0 0 or [1 3 5 0 | 0 0]
9	**Contribution Rate**	Enter the member's contribution rate. This is the rate found it 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
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.
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 BASIC CONTRIBUTION CALCULATION, in this manual, 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.

CalPERS PRA #1577 002162



ITEM BLOCK TITLE INSTRUCTIONS

12 **Survivor Contribution**

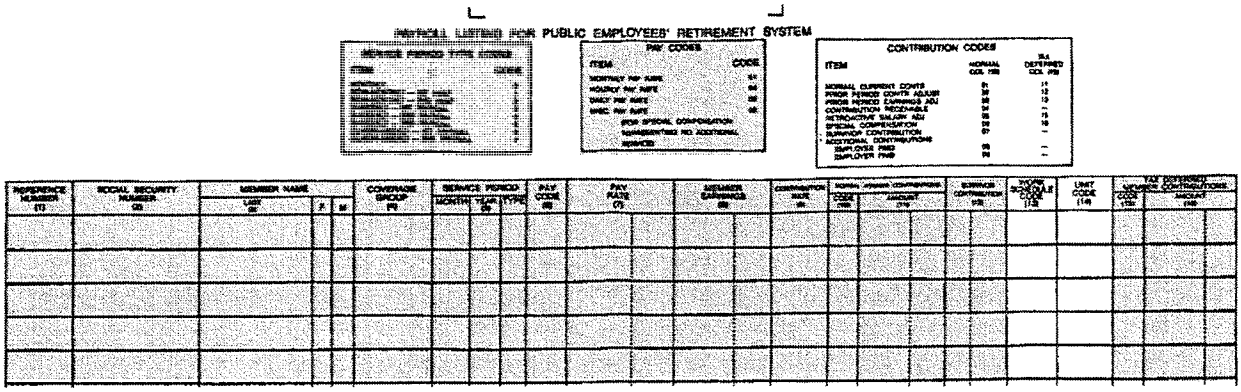
Enter the appropriate amount, when the member is covered by the 1959 Survivor Benefit.

Reporting Frequency	Contribution Each Service Period
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.

CalPERS PRA #1577 002163



ITEM	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:	ENTER:
173 hours per month—	1 7 3

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

Example:	ENTER:
37.5 hours per week—	3 7 5

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

Example:	ENTER:
4.5 days per week—	0 4 5

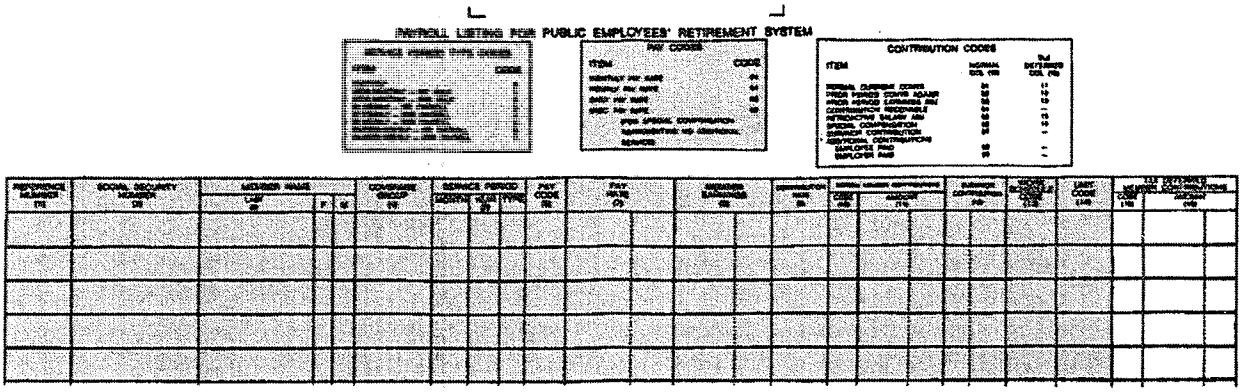
Work schedule code should only be present with Contribution Codes 01, 11, 03, or 13.

For further information on work schedule code see: PAYROLL REPORTING ELEMENTS; Work Schedule Code, in this manual.

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.*

CalPERS PRA #1577 002164



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.
16	**Tax Deferred Member Contributions Amount**	Enter the amount of employer paid member contributions or tax-deferred member contributions for this entry. Refer to: BASIC CONTRIBUTION CALCULATION 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 amount.

CalPERS PRA #1577 002165

HHHH–2164

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 Payroll 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. 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.

CalPERS PRA #1577 002166

PRE-LIST—MODIFIED TYPE A

STATE OF C

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

EMPLOYER CODE	SERVICE PERIOD MONTH	YEAR	TYPE
0000	01	95	0

OFFICE CODE	BATCH NUMBER
000	14919

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
SEMI-WEEKLY — 1ST PAYROLL	5
SEMI-WEEKLY — 2ND PAYROLL	6
QUADRI-WEEKLY — 1ST PAYROLL	7
QUADRI-WEEKLY — 2ND PAYROLL	8

PAY CODES

ITEM	CODE
MONTHLY PAY RATE	01
HOURLY PAY RATE	02
DAILY PAY RATE	03
YEARLY PAY RATE	04
FOR SPECIAL COMPENSATION	
NOT REQUIRED TO REPORT NO ADDITIONAL REMARK	

CONTRIBUTION CODES

ITEM	NORMAL COL 14A	TAX DEFERRED COL 14A
NORMAL CURRENT CONTR	00	000
PRIOR PERIOD CONTR ADJUST	00	000
PRIOR PERIOD EARNINGS ADJ	00	000
CONTRIBUTION RECEIVABLE	00	000
RETROACTIVE SALARY ADJ	00	000
SPECIAL COMPENSATION	00	000
EMPLOYER CONTRIBUTION	00	000
ADDITIONAL CONTRIBUTIONS		
EMPLOYER PAID	00	—
EMPLOYEE PAID	00	—

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH (5)	YEAR (5)	TYPE (5)	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	NORMAL MEMBER CONTRIBUTIONS AMOUNT (11)	SURVIVOR CONTRIBUTION (11)	WORK SCHEDULE CODE (12)	UNIT CODE (13)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (13)	TAX DEFERRED MEMBER CONTRIBUTIONS AMOUNT (14)
0001	000-00-0000	ANDERSON	M	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 CLELEY	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		
										MEMBER NORMAL		ADDITIONAL			SURVIVOR		TAX DEF MEM		
					EARNINGS					CONTRIBUTIONS		CONTRIBUTIONS			CONTRIBUTIONS		CONTRIBUTIONS		
	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	SEIZER	A	T	75001				01			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

PERS-MEM-625A (7/88)

PAGE TOTALS

MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	TAX DEFERRED MEM. CONTR.

PRE-LIST—MODIFIED TYPE B

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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-ADM-DO-630).

EMPLOYER CODE	SERVICE PERIOD MONTH	YEAR	TYPE
0000	01	95	0

OFFICE CODE	BATCH NUMBER
000	14919

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
SEMI-WEEKLY — 1ST PAYROLL	6
SEMI-WEEKLY — 2ND PAYROLL	7

PAY CODES

ITEM	CODE
MONTHLY PAY RATE	01
HOURLY PAY RATE	02
DAILY PAY RATE	03
MISC PAY RATE (FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE)	04

CONTRIBUTION CODES

ITEM	NORMAL COL (14)	TAX DEFERRED COL (15)
NORMAL CURRENT CONTR	01	11
PRIOR PERIOD CONTR ADJUST	02	12
PRIOR PERIOD EARNINGS ADJ	03	13
CONTRIBUTION RECEIVABLE	04	14
RETROACTIVE SALARY ADJ	05	15
SPECIAL COMPENSATION	06	16
SURVIVOR CONTRIBUTION	07	17
ADDITIONAL CONTRIBUTIONS		
EMPLOYEE PAID	08	—
EMPLOYER PAID	09	—

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL EMPLOYER CONTRIBUTIONS CODE (10)	NORMAL EMPLOYER CONTRIBUTIONS AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	PRIOR PERIOD ADJUSTMENT (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	TAX DEFERRED MEMBER CONTRIBUTIONS AMOUNT (16)
0001	000-00-0000	ANDERSON	V	A	70001				01	1250 00		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	SEIZER	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 RAIL

PAGE TOTALS

MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	TAX DEFERRED MEM. CONTR.

PERS-MEM-625A (1/95)

CalPERS PRA #1577 002168

PRE-LIST—MODIFIED A AND B—SUMMARY WORKSHEET

STATE OF CALIFORNIA

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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-ADM-DO-430).

EMPLOYER	SERVICE PERIOD		
0000	01	95	0
CODE	MONTH	YEAR	TYPE

OFFICE	BATCH
000	
CODE	NUMBER

SERVICE PERIOD TYPE CODES

ITEM	CODE
MONTHLY	0
SEMI-MONTHLY – 1ST HALF	1
SEMI-MONTHLY – 2ND HALF	2
26-WEEKLY – 1ST PAYROLL	3
26-WEEKLY – 2ND PAYROLL	4
26-WEEKLY – 3RD PAYROLL	5
QUADRI-WEEKLY – 1ST PAYROLL	6
QUADRI-WEEKLY – 2ND PAYROLL	7

PAY CODES

ITEM	CODE
MONTHLY PAY RATE	01
HOURLY PAY RATE	04
DAILY PAY RATE	05
MISC. PAY RATE	06
(FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE)	

CONTRIBUTION CODES

ITEM	NORMAL COL (10)	TAX DEFERRED COL (10)
NORMAL CURRENT CONTR	01	11
PRIOR PERIOD CONTR ADJUST	02	12
PRIOR PERIOD EARNINGS ADJ	03	13
CONTRIBUTION RECEIVABLE	04	—
RETROACTIVE SALARY ADJ	05	15
SPECIAL COMPENSATION	06	16
SURVIVOR CONTRIBUTION	07	—
ADDITIONAL CONTRIBUTIONS		
EMPLOYEE PAID	08	—
EMPLOYER PAID	09	—

REFERENCE NUMBER (1)	SOCIAL SECURITY NUMBER (2)	MEMBER NAME LAST (3)	F	M	COVERAGE GROUP (4)	SERVICE PERIOD MONTH	YEAR (5)	TYPE	PAY CODE (6)	PAY RATE (7)	MEMBER EARNINGS (8)	CONTRIBUTION RATE (9)	NORMAL MEMBER CONTRIBUTIONS CODE (10)	AMOUNT (11)	SURVIVOR CONTRIBUTION (12)	WORK SCHEDULE CODE (13)	UNIT CODE (14)	TAX DEFERRED MEMBER CONTRIBUTIONS CODE (15)	AMOUNT (16)
									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	EMPLOYER	EMPLOYER
2	0000	CITY OF SAN RAUL
NUMBER	CODE	NAME

PERS-MEM-625-A (3/93)

PAGE TOTALS				
MEMBER EARNINGS	NORMAL MEMBER CONTRIBUTIONS	ADDITIONAL CONTRIBUTIONS	SURVIVOR CONTRIBUTIONS	TAX DEFERRED MEM. CONTR.

-66

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD

The CalPERS Payroll Reporting System is a software package developed by CalPERS 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. 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 CalPERS. Contact the Payroll 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 one time 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.

CalPERS PRA #1577 002170

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD CON'T

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.

```
CalPERS Payroll Reporting System
Release 2.0

Control Information

Add
Edit/Delete
Mass Update
Pack File
Output Listing
Diskette for CalPERS
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".

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.

```
        F I R S T   C O N T R O L   R E C O R D

Employer Name:

Employer Code:

Unit Code: 000

Current Service Period - Month: 12 Year: 87 Type: 1

Creation Date (MMDDY): 01158

Office Code: 000
```


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.

CalPERS PRA #1577 002172

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD CON'T

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.

CalPERS PRA #1577 002173

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD CON'T

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.

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, for example, when you might need to change everyone's pay rate. 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 CalPERS.

CalPERS PRA #1577 002175

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 CalPERS, 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 CalPERS.

PREPARING THE FINAL LISTING AND DISKETTE FOR CALPERS

When you have proofread the draft listing and made any final changes to the payroll file, you will be ready to submit the file and listing to CalPERS. 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 CalPERS" 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 CalPERS 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 CalPERS 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 CalPERS 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 CalPERS. Be sure to use a proper mailer for the diskette so it does not get folded or destroyed in the mail.

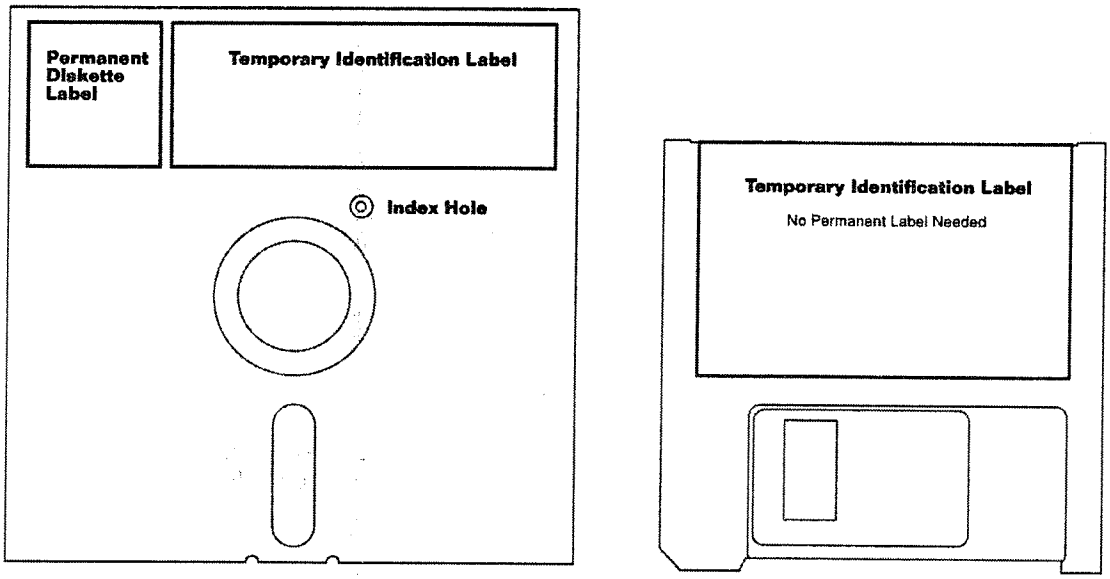
QUITTING THE PAYROLL REPORTING SYSTEM

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.

CalPERS PRA #1577 002176

EXTERNAL DISKETTE LABEL

An external diskette label is required so that CalPERS 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.

CalPERS PRA #1577 002177

PAYROLL REPORTING SYSTEM—PERSONAL COMPUTER METHOD CON'T

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 CalPERS 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 CalPERS 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.

CalPERS PRA #1577 002178

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS

Diskette (IBM Dos format) and magnetic tape methods are the preferred way of reporting payroll to CalPERS. Employers using these methods submit their own diskette or magnetic tape each service period with payroll data written in the prescribed format. CalPERS 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 CalPERS, P.O. BOX 1982, Sacramento, CA 95809-1982. 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 CalPERS

REPORTING DEADLINES, ADMINISTRATIVE AND DELINQUENCY CHARGES

Payroll reports must be *received* in the CalPERS Sacramento office within 30 calendar days after the close of a service period. If an employer fails to file a payroll report on time, CalPERS 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.

CalPERS 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, CalPERS will retain the hard copy payroll list. If a corrected tape or diskette is not returned within the allotted time, CalPERS 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.

CalPERS PRA #1577 002179

HHHH–2178

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS CON'T.

Member and employer contributions must be *received* in the CalPERS 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 CalPERS 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." Making an advance payment will enable the agency to avoid delinquency charges, but administrative charges may still be levied.

NOTE: CalPERS may grant time extensions and/or waive delinquency charges under certain conditions.

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS CON'T.

DATA PROCESSING SPECIFICATIONS—DISKETTE 5¼" AND 3½"

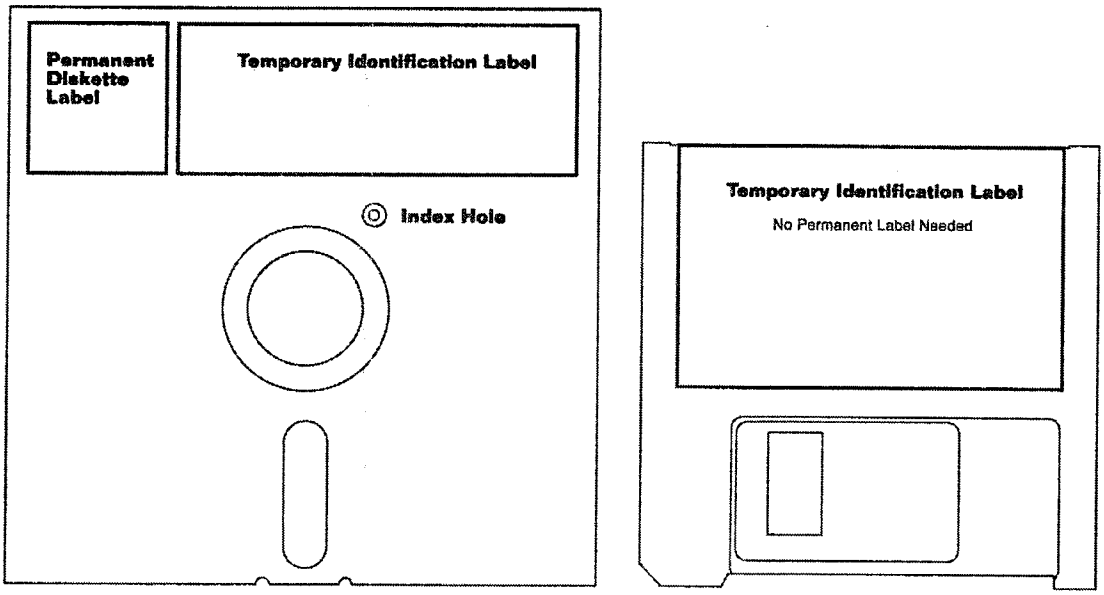
—Diskettes must be in ASCII format.

—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 in this section of the manual, along with the print layout for the payroll listing.



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.

CalPERS PRA #1577 002181

DATA PROCESSING SPECIFICATIONS-DISKETTE (CONTINUED)

The external diskette label should appear as follows:

EXTERNAL DISKETTE LABEL

EMPLOYER CODE	A	OFFICE CODE	B
SERVICE PERIOD	C		
RECORD COUNT	D		
PREPARED BY	E		

ITEM	BLOCK TITLE	INSTRUCTIONS
A	**Employer Code**	Enter the 4-digit employer code that CalPERS 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 CalPERS 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. *Example:* 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). This count enables CalPERS to verify that all records have been read.
E	**Prepared By**	Enter the initials of the person responsible for external labeling.

CalPERS PRA #1577 002182

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 CalPERS. (CalPERS 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 in this section of the manual, along with the print layout for the payroll listing.

CalPERS PRA #1577 002183

EXTERNAL TAPE LABEL

An external tape label is required so that CalPERS 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 CalPERS 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 CalPERS 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 CalPERS. (CalPERS 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). This count enables CalPERS 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. *Example:* 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. *Example:* 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.

CalPERS PRA #1577 002184

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS CON'T.

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

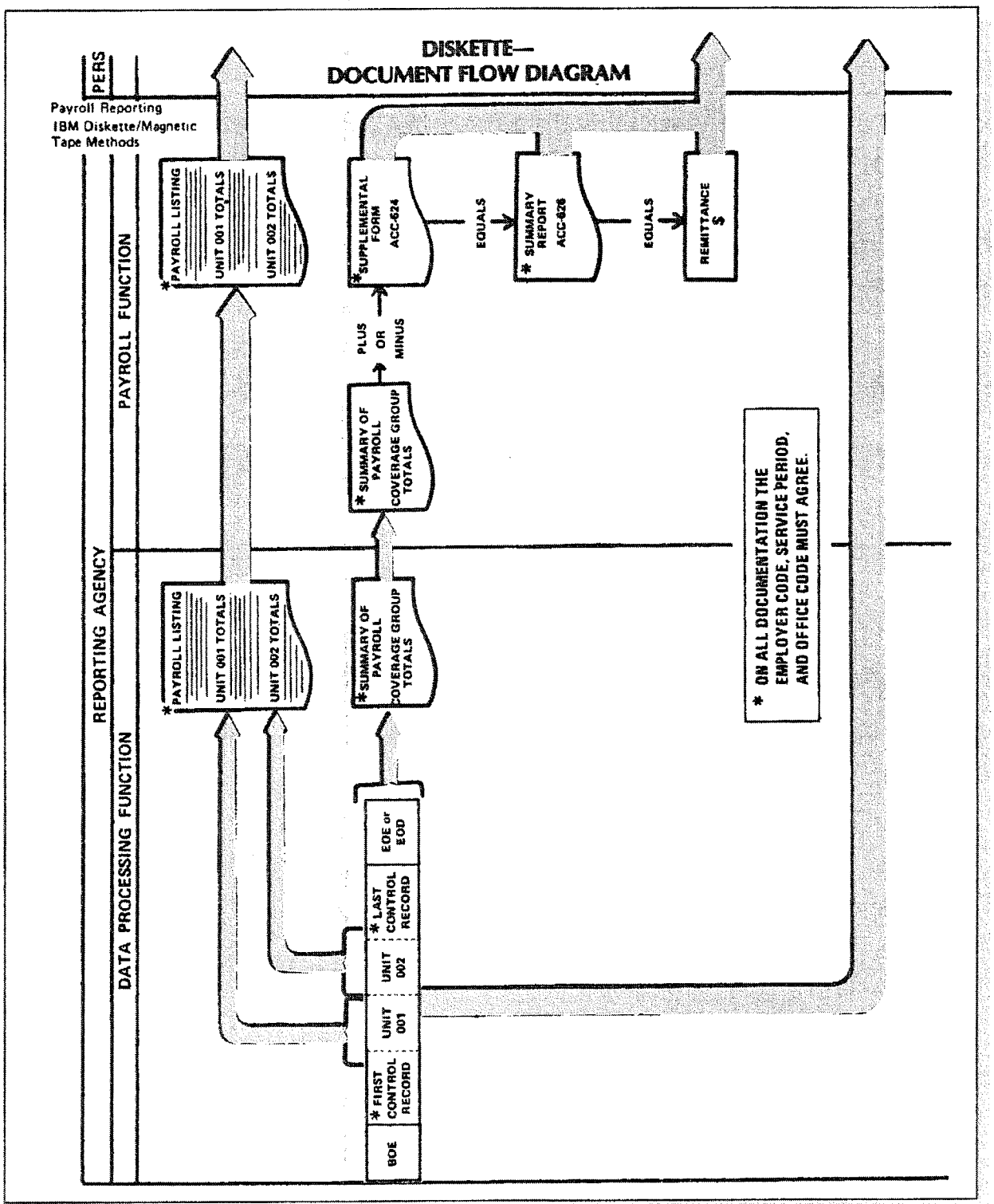
Monetary fields are:

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

CalPERS PRA #1577 002185

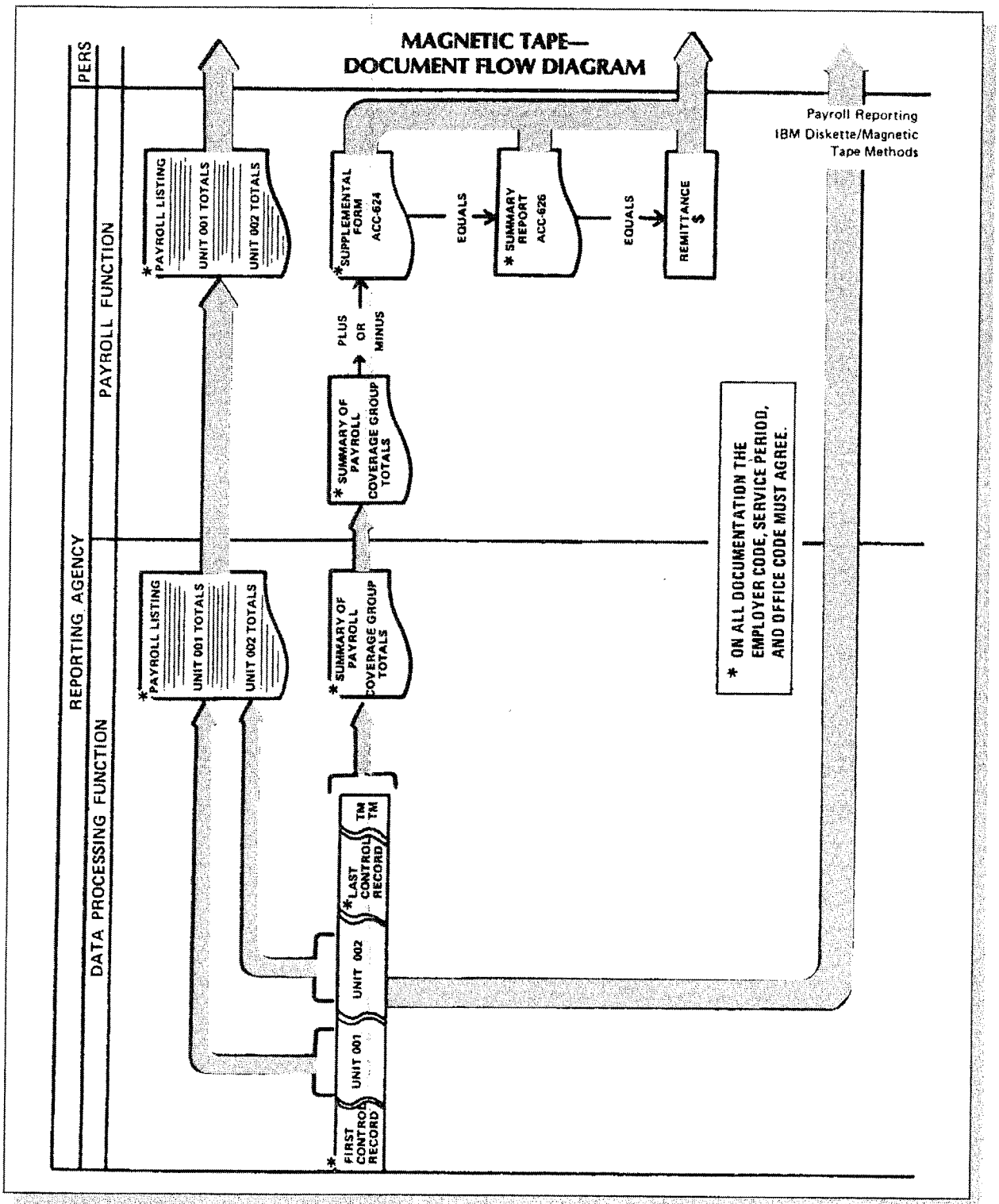
HHHH–2184

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS CON'T.



CalPERS PRA #1577 002186

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS CON'T.



CalPERS PRA #1577 002187

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 with 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.

CalPERS PRA #1577 002188

PAYROLL REPORTING SYSTEM—DISKETTE/MAGNETIC TAPE METHODS CON'T.

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.

CalPERS PRA #1577 002189

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.

CalPERS PRA #1577 002190

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 CalPERS.

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 (MEM-624) 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 14⅞" 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 8½" X 11" paper subject to prior approval by CalPERS. 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 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 (AESD-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 CalPERS.

CalPERS PRA #1577 002191

PAYROLL LISTING—ALL COMPUTERIZED REPORTING METHODS CON'T.

STATE OF CALIFOR" "

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

EMPLOYER CODE 0000 OFFICE CODE 010 — DATE PRINTED 08/31/85
CURRENT SERVICE PERIOD 08-85-0

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	M	COVER GROUP	SERVICE PERIOD MO	YR	T	P / C	PAY RATE	MEMBER EARNING	MEMBER NORMAL CONTRIBUTIONS RATE	CC	AMOUNT	SURV CNTB AMT.	WORK SCHD CODE	UNIT CODE	TAX DEF MEM* CONTRIBUTIONS 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

	EARNINGS	MEMBER NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTION	SURVIVOR CONTRIBUTION	TAX DEF MEM CONTRIBUTIONS
UNIT 100 TOTAL	14568.60	528.15		24.00	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

	EARNINGS	MEMBER NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTION	SURVIVOR CONTRIBUTION	TAX DEF MEM CONTRIBUTIONS
UNIT 200 TOTAL	19050.00	857.24	25.00	24.00	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	1450.00	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

	EARNINGS	MEMBER NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTION	SURVIVOR CONTRIBUTION	TAX DEF MEM CONTRIBUTIONS
UNIT 300 TOTAL	6405.60	288.24		10.00	288.26

	EARNINGS	MEMBER NORMAL CONTRIBUTIONS	ADDITIONAL CONTRIBUTION	SURVIVOR CONTRIBUTION	TAX DEF MEM CONTRIBUTIONS
EMPLOYER CODE/NAME 0000 CITY OF WAGONTRACK					
PAGE 001 PAGE TOTAL	40024.20	1673.63	25.00	58.00	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 LISTING—ALL COMPUTERIZED REPORTING METHODS CON'T.

STATE OF CALIFORNIA
PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM
SUMMARY OF PAYROLL
CURRENT SERVICE PERIOD 08-85-0

EMPLOYER CODE 0000 OFFICE CODE 010

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

-90

CalPERS PRA #1577 002193

CalPERS PRA #1577 002194

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 the payroll listing. Use the PERS-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.

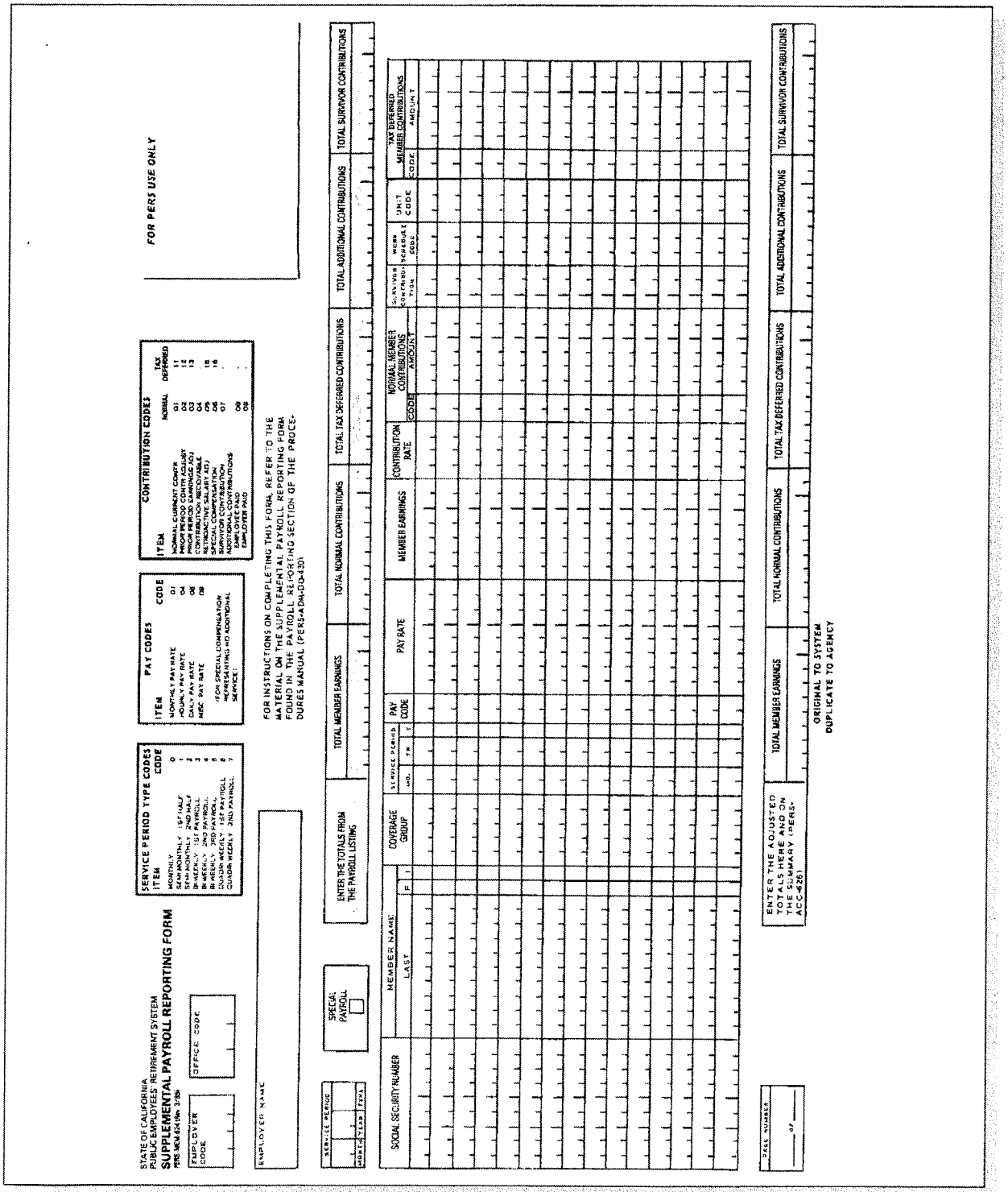
   A maximum of five completed pages of forms will be accepted for any one payroll. If more than five are submitted, CalPERS will charge the agency key entry costs of $ .60 a line with a $25.00 minimum. An alternative is to submit an additional diskette or magnetic tape with a hard copy and Summary Report (AESD-626) all labeled as a "Special" report.

2. Complete the MEM-624 in duplicate; send the original copy to CalPERS along with the Payroll Listing, tape or diskette and the Summary Report, Member and Employer Contributions (AESD-626). Keep the duplicate for your files.

3. For basic information on each item used to complete this form, see "Payroll Reporting Elements". The chart on the page entitled "Payroll Reporting Element Relationships" shows how the elements relate to each other based on the contribution code.

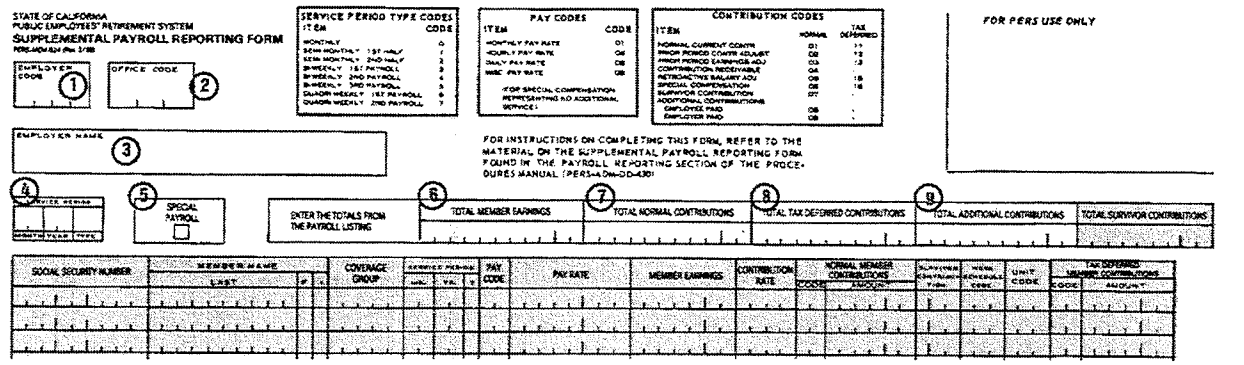
CalPERS PRA #1577 002195

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON'T.



CalPERS PRA #1577 002196

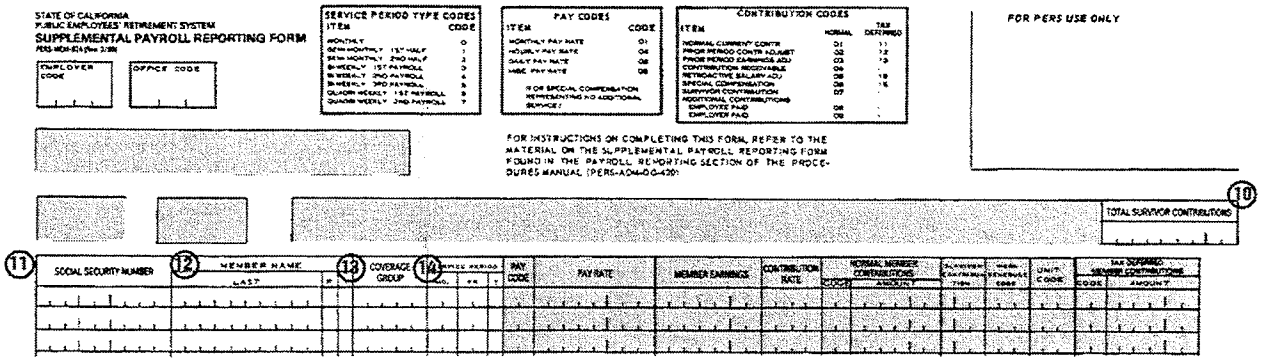
SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON'T.



ITEM	BLOCK TITLE	INSTRUCTIONS
1	**Employer Code**	Enter the 4-digit employer code assigned by CalPERS. It is found in the Coverage Key, Item 1.
2	**Office Code**	This CalPERS 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 (AESD-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.

CalPERS PRA #1577 002197

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON'T.



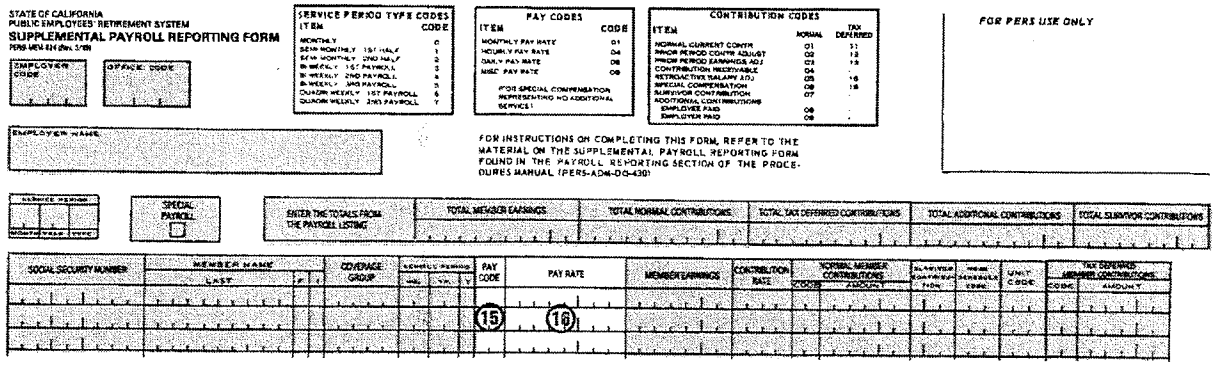
ITEM	BLOCK TITLE	INSTRUCTIONS
10	**Total Survivor Contributions**	Enter the total of survivor contributions from the diskette or tape before changes from the Supplemental Form are applied. Leave blank when no survivor contributions are reported.
11	**Social Security Number**	Enter the member's 9-digit 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. 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.

3-9

CalPERS PRA #1577 002198

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON'T.



ITEM BLOCK TITLE INSTRUCTIONS

NOTE: When using Contribution Codes 02, 12, 04, 14, 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.

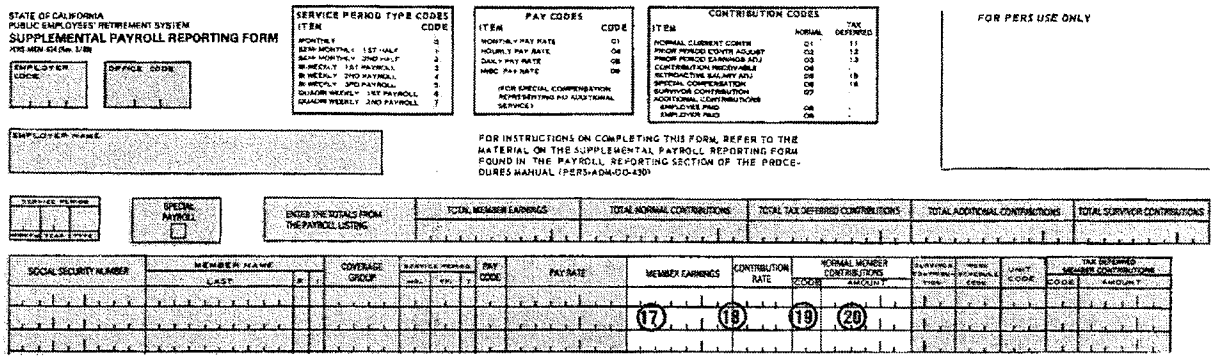
Example:

Hourly pay rate = $5.70 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

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON'T.



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.

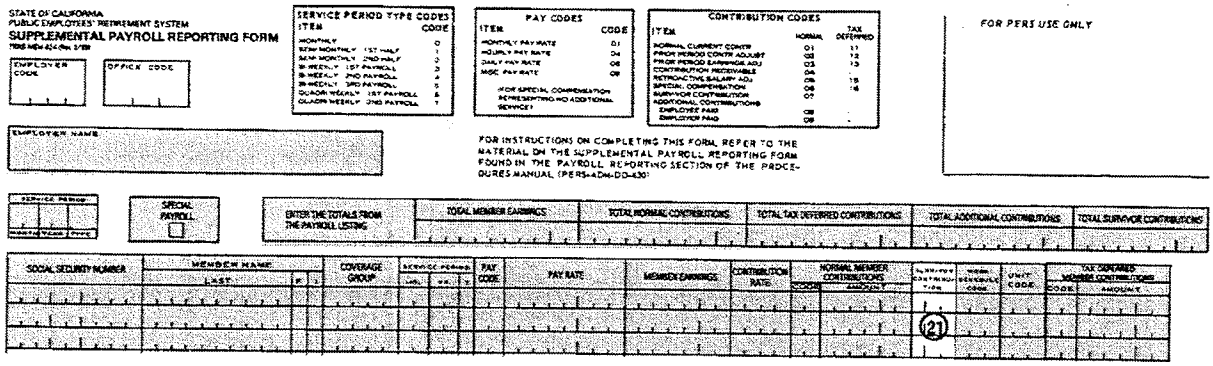
20 **Normal Member Contribution Amount**

Enter the amount of member contributions paid by the member for this transaction.

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

CalPERS PRA #1577 002200

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON'T.



ITEM BLOCK TITLE INSTRUCTIONS

21 **Survivor Contribution**

Enter the appropriate amount, when the member is covered by the 1959 Survivor Benefit.

Reporting Frequency	Contribution Each Service Period
Monthly	$2.00
Semi-monthly	1.00
Bi-weekly	.93
Quadri-weekly	1.86

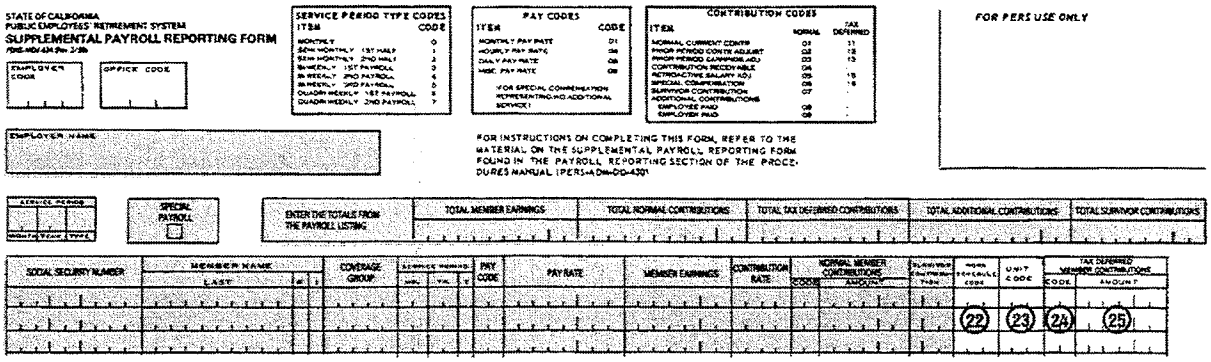
To report a *negative* amount, enter a minus sign (-) to the left of survivor contribution or brackets ([ ]) around survivor contribution.

NOTE: When using contribution codes 02, 12, 04, 14, 05, 15, 06, 16, 08 and 09, the survivor contribution must be blank or zero.

98

CalPERS PRA #1577 002201

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON'T.



ITEM	BLOCK TITLE	INSTRUCTIONS

22 **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:

	ENTER:
173 hours per month—	1 7 3

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

	ENTER:
37.5 hours per week—	3 7 5

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

	ENTER:
4.5 days per week—	0 4 5

Work schedule code should only be used with contribution codes 01, 11, 03 or 13.

23 **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 identifying the school district.*

24 **Tax Deferred Member Contribution Code**

Enter the appropriate 2-digit code for the transaction if the member's contributions are paid by the employer or if the contributions are paid by the employee and tax deferred (employer pick-up). The contribution codes are shown on the top of the form.

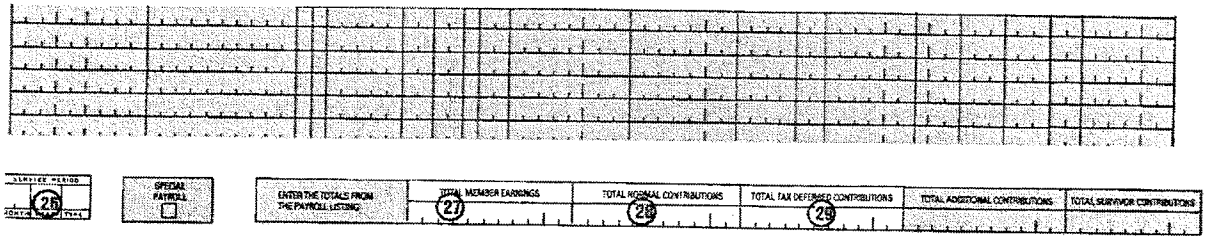
25 **Tax Deferred Member Contribution Amount**

Enter the amount of employer paid member contributions or tax deferred member contributions. Refer to this manual for instructions on how to calculate contribution amount.

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

CalPERS PRA #1577 002202

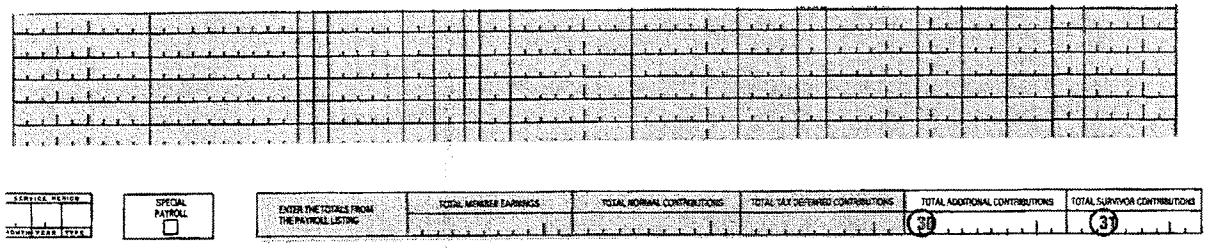
SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON'T.



ITEM	BLOCK TITLE	INSTRUCTIONS
26	**Page Number**	If only one Supplemental Form is being submitted, enter: [1 of 1] 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: [2 of 3]
27	**Total Member Earnings**	Calculate the sum of Item No. 6 (Total Member Earnings) and Item No. 17 (Member Earnings) and enter the new total. **If more than one page is being used, enter the total on the final page only.** **NOTE:** This new Total Member Earnings sum must agree with the total entered in Item No. 5 on the Summary Report (AESD-626).
28	**Total Normal Contributions**	Add Item No. 7 (Total Normal Contributions) and Item No. 20 (Normal Member Contributions Amount), excluding contribution codes 08 and 09, and enter the new total. **If more than one page is being used, enter the total on the final page only.**
29	**Total Tax Deferred Contributions**	Enter this total in Item No. 7 on the Summary Report (ACC-AESD-626). 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. DO NOT include amounts reported as contribution codes 08 or 09. **If more than one page is being used, enter the total on the final page only.** Enter this total in Item No. 8 on the Summary Report (AESD-626).

CalPERS PRA #1577 002203

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 CON'T.



ITEM	BLOCK TITLE	INSTRUCTIONS
30	**Total Additional Contributions**	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. **If more than one page is being used, enter the total on the final page only.** NOTE: This new Total Additional Contributions sum must also be entered in Item No. 9 on the Summary Report (ACC-626).
31	**Total Survivor Contributions**	Calculate the sum of Item No. 10 (Total Survivor Contributions) and Item No. 21 (Survivor Contribution column) and enter the new total. **If more than one page is being used, enter the total on the final page only.** NOTE: This new Total Survivor Contributions sum must also be entered in Item No. 11 on the Summary Report (ACC-626).

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).

CalPERS PRA #1577 002204

SUPPLEMENTAL PAYROLL REPORTING FORM—MEM-624

Examples (Sample entries follow):

1. A new CalPERS 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 CalPERS. 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 CalPERS. 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 CalPERS, 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.

CalPERS PRA #1577 002205

SUPPLEMENTAL REPORTING FORM—PERS-MEM-624 con't.

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
SUPPLEMENTAL PAYROLL REPORTING FORM
PERS-MEM-624 (Rev. 3-95)

EMPLOYER CODE	OFFICE CODE
0000	010

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
QUADRI-WEEKLY 1ST PAYROLL	6
QUADRI-WEEKLY 2ND PAYROLL	7

PAY CODES ITEM	CODE
MONTHLY PAY RATE	01
HOURLY PAY RATE	04
DAILY PAY RATE	06
MISC. PAY RATE	09
(FOR SPECIAL COMPENSATION REPRESENTING NO ADDITIONAL SERVICE)	

CONTRIBUTION CODES ITEM	NORMAL	TAX DEFERRED
NORMAL CURRENT CONTR	01	11
PRIOR PERIOD CONTR ADJUST	02	12
PRIOR PERIOD EARNINGS ADJ	03	13
CONTRIBUTION RECEIVABLE	04	-
RETROACTIVE SALARY ADJ	05	15
SPECIAL COMPENSATION	06	16
SURVIVOR CONTRIBUTION	07	-
ADDITIONAL CONTRIBUTIONS		
EMPLOYEE PAID	08	-
EMPLOYER PAID	09	-

FOR PERS USE ONLY

EMPLOYER NAME: City of Wagontrack

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-DD-430)

SERVICE PERIOD (MONTH / YEAR / TYPE)	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
08 89 0	☐		4002420	167363	165872	2500	5800

SOCIAL SECURITY NUMBER	MEMBER NAME LAST	F	I	COVERAGE GROUP	SERVICE PERIOD MO.	YR.	T	PAY CODE	PAY RATE	MEMBER EARNINGS	CONTRIBUTION RATE	NORMAL MEMBER CONTRIBUTIONS CODE	AMOUNT	SURVIVOR CONTRIBUTION	WORK SCHEDULE CODE	UNIT CODE	TAX DEFERRED MEMBER CONTRIBUTIONS CODE	AMOUNT
000000000	HOWARD	F	P	70001	08	96	0	01	150000	43000	0700	01	1505	200	173	100	11	1505
000000000	RAMOS	D		70001	08	96	0	01	155000	-151600	0700	01	-5306	200	173	100	11	-5306
000000000	YUEN	P	T	70001	08	96	0	01	128400	-128400	0700	01	-4494	200	173	100	11	-4494
000000000	YUEN	P	T	70001	08	96	0	01	128400	105200	0700	01	3682	200	173	100	11	3682

PAGE NUMBER: 1 OF 1

ENTER THE ADJUSTED TOTALS HERE AND ON THE SUMMARY (PERS-ACC-626)	TOTAL MEMBER EARNINGS	TOTAL NORMAL CONTRIBUTIONS	TOTAL TAX DEFERRED CONTRIBUTIONS	TOTAL ADDITIONAL CONTRIBUTIONS	TOTAL SURVIVOR CONTRIBUTIONS
	5870620	162750	161259	2500	5800

ORIGINAL TO SYSTEM
DUPLICATE TO AGENCY

3-10

TIME EXTENSIONS AND WAIVERS

CalPERS 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 CalPERS 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.

CalPERS may waive delinquent charges upon satisfactory proof of conditions existing beyond the employer's control. Normally, CalPERS 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 CalPERS 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: **Actuarial and Employer Services Division**
Payroll Processing Unit

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.

CalPERS PRA #1577 002207

COUNTY CODES

1 Alameda
2 Alpine
3 Amador
4 Butte
5 Calaveras
6 Colusa
7 Contra Costa
8 Del Norte
9 El Dorado
10 Fresno
11 Glenn
12 Humboldt
13 Imperial
14 Inyo
15 Kern
16 Kings
17 Lake
18 Lassen
19 Los Angeles
20 Madera
21 Marin
22 Mariposa
23 Mendocino
24 Merced
25 Modoc
26 Mono
27 Monterey
28 Napa
29 Nevada
30 Orange
31 Placer
32 Plumas
33 Riverside
34 Sacramento
35 San Benito
36 San Bernardino
37 San Diego
38 San Francisco
39 San Joaquin
40 San Luis Obispo
41 San Mateo
42 Santa Barbara
43 Santa Clara
44 Santa Cruz
45 Shasta
46 Sierra
47 Siskiyou
48 Solano
49 Sonoma
50 Stanislaus
51 Sutter
52 Tehama
53 Trinity
54 Tulare
55 Tuolumne
56 Ventura
57 Yolo
58 Yuba

CalPERS PRA #1577 002208

SUMMARY REPORT
MEMBER AND EMPLOYER CONTRIBUTIONS (PERS-AESD-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 CalPERS. [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 CalPERS. Retain the second copy for your records.

2. Make the remittance payable to the California 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 CalPERS Board of Administration has approved the use of Employer Surplus Asset Accounts to offset employer and/or member contributions due CalPERS for service periods ending on or after July 1, 1988, but not later than June 30, 1997 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 CalPERS Circular Letter No. 100-615, dated June 23, 1988.

   DO NOT include as part of the remittance any payments for Social Security, Health Benefits, Contingency Reserve Fund, administrative charges or delinquency charges.

3. Current requirements per the California Government Code require that at least 90% of the Member and Employer contributions must be **received** in CalPERS Headquarters no later than 15 days after the last day of the payroll period; and the remaining 10% and completed payroll report must be **received** in CalPERS Headquarters no later than 30 days after the ending date of the payroll period. If a completed payroll cannot be submitted within fifteen (15) days of the ending date of the payroll period, an advance payment of 90 percent of your agency's estimated contributions should be submitted. You then have 30 days from the ending date of your payroll period to send in the remainder of the money due and the corresponding prelist or hard copy listing and tape or diskette.

   A $200.00 Administrative fee is assessed on the completed reports that are received late and an Interest Assessment (based on the average rate of return on short term investments earned by CalPERS during the moth in the moneys were due) on moneys that are received late.

Fiscal Year End reporting deadlines:

All completed payroll reports for payroll periods ending on or before May 31 must be received in CalPERS Headquarters on or prior to the original due date or June 30, which ever is earliest. Failure to meet this deadline can result in the loss of interest posted to Member Accounts.

All completed payroll reports for payroll periods ending on or before June 30 must be received in CalPERS Headquarters on or prior to the original due date or July 31, which ever is earliest. Any completed payroll reports for payroll periods ending on or before June 30 but received after July 31 may not appear on the Annual Members Statements for that Fiscal Year.

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.

CalPERS PRA #1577 002209

SUMMARY REPORT-AESD-626 CON'T.

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

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)

CALIFORNIA PERS

FOR PERS USE ONLY

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

COUNTY CODE

EMPLOYER CODE: | EMPLOYER NAME | OFFICE CODE

SERVICE PERIOD: MONTH | YEAR | TYPE

BEGINNING DATE: MONTH | DAY | YEAR

ENDING DATE: MONTH | DAY | YEAR

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.

SIGNATURE | DATE

NAME AND TITLE (PRINT OR TYPE) | PHONE NO.:

☐ SPECIAL PAYROLL

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

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/EFT** DATE PAID $

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-AESD-626 (7/96) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES. CSP 96 88990

CalPERS PRA #1577 002211

SUMMARY REPORT-AESD-626 CON'T.

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

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)

CALIFORNIA PERS

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

FOR PERS USE ONLY

COUNTY CODE

EMPLOYER CODE: Ⓐ	EMPLOYER NAME: Ⓑ	OFFICE CODE Ⓒ

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.

SIGNATURE Ⓔ	DATE Ⓕ
NAME AND TITLE (PRINT OR TYPE) Ⓖ	PHONE NO.: Ⓗ

Ⓓ ☐ SPECIAL PAYROLL

Ⓘ ☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

SERVICE PERIOD		
MONTH	YEAR	TYPE

BEGINNING DATE		
MONTH	DAY	YEAR

ENDING DATE		
MONTH	DAY	YEAR

ITEM BLOCK TITLE INSTRUCTIONS

A	**Employer Code**	Enter the 4 digit employer code assigned by CalPERS. It is found in the Coverage Key, Item 1.
B	**Employer Name**	Enter the full name of your agency.
C	**Office Code**	This CalPERS 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.)

3-10

CalPERS PRA #1577 002212

SUMMARY REPORT-AESD-626 CON'T.

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

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)

CALIFORNIA PERS

FOR PERS USE ONLY

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

COUNTY CODE (J)

EMPLOYER CODE:	EMPLOYER NAME:	OFFICE CODE

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.

SIGNATURE	DATE:
NAME AND TITLE (PRINT OR TYPE)	PHONE NO.:

☐ SPECIAL PAYROLL

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

SERVICE PERIOD		
MONTH	YEAR	TYPE
(K)		

BEGINNING DATE		
MONTH	DAY	YEAR
(L)		

ENDING DATE		
MONTH	DAY	YEAR
(M)		

ITEM BLOCK TITLE INSTRUCTIONS

110

J **County Code**

Enter the code of the county that your agency is located in. County Codes are listed at the beginning of the 'Summary Report' section.

K **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.

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).

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.

L **Beginning Date**

Enter the 6 digit date on which the service period being reported began. Example: 06 15 97

M **Ending Date**

Enter the 6 digit date on which the service period being reported ended. Example: 06 28 97

CalPERS PRA #1577 002213

SUMMARY REPORT-AESD-626 CON'T.

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

3-11

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.

CalPERS PRA #1577 002214

SUMMARY REPORT-AESD-626 CON'T.

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

112

7 Normal

Enter the total after tax 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).

CalPERS PRA #1577 002215

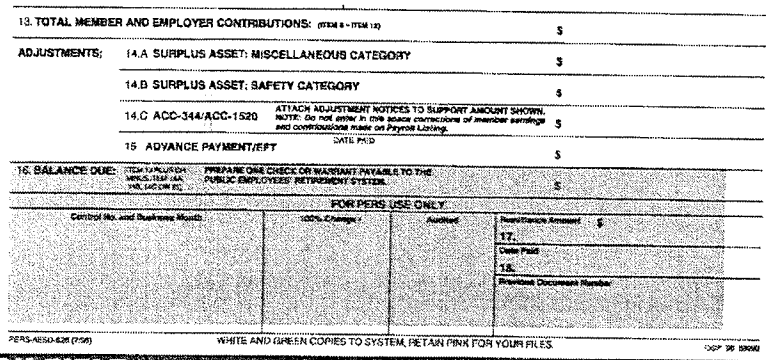
SUMMARY REPORT—AESD-626

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
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 *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).
12	**Total Member Contributions**	Enter the total of Items 10 and 11.

CalPERS PRA #1577 002216

SUMMARY REPORT-AESD-626 CON'T.



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/EFT	DATE PAID	$
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-AESD-626 (7/96) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES. OGP 96 59000

ITEM	BLOCK TITLE	INSTRUCTIONS
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. Attach the adjustment notice(s) to support the amount entered on this line.
15	**Advance Payment**	This item is used in two ways: 1) When submitting an advance payment, enter the amount being submitted. See "Advance Payment Sample" for an example of how to complete the Summary Report for submitting an advance payment. 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 *deduction* to determine the balance due. Complete the Summary Report as you would for a regular payroll. See "Summary Submitted After Advance Payment" sample for an example. **In both cases, be certain to include the date advance was paid.** If your check or warrant is more than the amount shown in block 16, "Balance Due", do not insert the difference (over-payment) here. CalPERS will send your agency an overpayment notice after the Summary Report has been processed.

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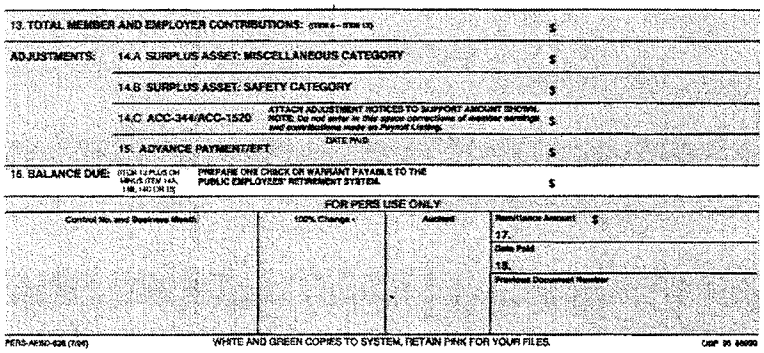
SUMMARY REPORT-AESD-626 CON'T.



13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 – ITEM 13)			$
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/EFT	DATE PAID	$
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-AESD-626 (7/94) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES. OSP 95 66000

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.

3-11

EXAMPLE: REGULAR SUMMARY-AESD-626

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

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)

CALIFORNIA PERS

FOR PERS USE ONLY

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

COUNTY CODE: 54

EMPLOYER CODE	EMPLOYER NAME	OFFICE CODE
0000	CITY OF SAN RAUL	

SERVICE PERIOD

MONTH	YEAR	TYPE
01	97	0

BEGINNING DATE

MONTH	DAY	YEAR
01	01	97

ENDING DATE

MONTH	DAY	YEAR
01	31	97

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.

☐ SPECIAL PAYROLL

SIGNATURE	DATE: 2-1-97
NAME AND TITLE (PRINT OR TYPE): Juanita Moreno, Acct. Officer	PHONE NO.: (209) 422-5533

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

EMPLOYER 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
	%		$		$
	%		$		$
	%		$		$
	%		$		$
	%		$		$
	%		$		$

MEMBER CONTRIBUTIONS

7. NORMAL:	$ 467.85
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/EFT** DATE PAID $

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-AESD-626 (7/96) WHITE AND GREEN COPIES TO SYSTEM. RETAIN PINK FOR YOUR FILES. DSP 96 88990

CalPERS PRA #1577 002219

EXAMPLE: ADVANCE PAYMENT-AESD-626

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

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)

CALIFORNIA PERS

FOR PERS USE ONLY

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

COUNTY CODE: 54

EMPLOYER CODE	EMPLOYER NAME	OFFICE CODE
0000	CITY OF SAN RAUL	

SERVICE PERIOD

MONTH	YEAR	TYPE
01	97	0

BEGINNING DATE

MONTH	DAY	YEAR
01	01	97

ENDING DATE

MONTH	DAY	YEAR
01	31	97

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

☐ SPECIAL PAYROLL

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

SIGNATURE

DATE: 2/1/97

NAME AND TITLE (PRINT OR TYPE): Juanita Moreno, Acctg. Officer

PHONE NO.: (209) 422-5533

EMPLOYER CONTRIBUTIONS

1. COVERAGE GRP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS
	%	$			$
	%	$			$
	%	$			$
	%	$			$
	%	$			$
	%	$			$
	%	$			$
	%	$			$

5. TOTAL MEMBER EARNINGS: $

6. TOTAL EMPLOYER CONTRIBUTIONS: $

MEMBER CONTRIBUTIONS

7. NORMAL: $

8. TAX DEFERRED: $

9. ADDITIONAL: $

10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9): $

11. SURVIVOR BENEFIT: $

12. TOTAL MEMBER 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/EFT** DATE PAID: 12-17-96 $ 2,685.00

16 **BALANCE DUE:** (ITEM 13 PLUS OR MINUS ITEM 14A, 14B, OR 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-AESD-626 (7/96) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES. OSP 96 68990

EXAMPLE: SUMMARY SUBMITTED AFTER AN ADVANCE PAYMENT-AESD-626

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

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)

CALIFORNIA PERS

FOR PERS USE ONLY

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

COUNTY CODE: 54

EMPLOYER CODE:	EMPLOYER NAME:	OFFICE CODE
0000	CITY OF SAN RAUL	

SERVICE PERIOD

MONTH	YEAR	TYPE
01	97	0

BEGINNING DATE

MONTH	DAY	YEAR
01	01	97

ENDING DATE

MONTH	DAY	YEAR
01	31	97

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.

☐ SPECIAL PAYROLL

SIGNATURE

DATE: 2-1-97

NAME AND TITLE (PRINT OR TYPE): Juanita Moreno, Acctg. Officer

PHONE NO.: (209) 422-5533

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-524) ATTACHED

EMPLOYER 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

MEMBER CONTRIBUTIONS

7. NORMAL	$ 467.85
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

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/EFT** DATE PAID: 12-17-96 $-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. $ 298.85

FOR PERS USE ONLY

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

PERS-AESD-626 (7/96) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES CSP 96 58990

18

CalPERS PRA #1577 002221

EXAMPLE: SURPLUS ACCOUNT: MISCELLANEOUS-AESD-626

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

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)

CalPERS

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

FOR PERS USE ONLY

COUNTY CODE: 54

EMPLOYER CODE:	EMPLOYER NAME:	OFFICE CODE
1800	BARRON COUNTY	

SERVICE PERIOD		
MONTH	YEAR	TYPE
07	97	3

BEGINNING DATE		
MONTH	DAY	YEAR
06	27	97

ENDING DATE		
MONTH	DAY	YEAR
07	08	97

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.

☐ SPECIAL PAYROLL

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC 624) ATTACHED

SIGNATURE

DATE: 7-20-97

NAME AND TITLE (PRINT OR TYPE): TARON MORRIS, ACCT. CLERK

PHONE NO.: (916) 824-6666

EMPLOYER CONTRIBUTIONS					MEMBER CONTRIBUTIONS
1. COVERAGE GRP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	= 4. EMPLOYER CONTRIBUTIONS	
70001	5.539 %	$	74,342.66	$ 4,117.84	7. NORMAL: $ 5,250.51
	%	$		$	8. TAX DEFERRED: $
	%	$		$	9. ADDITIONAL: $
	%	$		$	10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9): $ 5,250.51
	%	$		$	11. SURVIVOR BENEFIT $
	%	$		$	12. TOTAL MEMBER CONTRIBUTIONS: $ 5,250.51
	%	$		$	
	%	$		$	

5. TOTAL MEMBER EARNINGS: $ 74,342.66

6. TOTAL EMPLOYER CONTRIBUTIONS: $ 4,117.84

13. **TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS:** (ITEM 6 + ITEM 12) $ 9,368.35

ADJUSTMENTS:

14.A **SURPLUS ASSET: MISCELLANEOUS CATEGORY** $ -9,368.35

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/EFT** DATE PAID $

16 **BALANCE DUE:** (ITEM 13 OR 15 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-AESD-626 (7/95) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES. OSP 96 88990

3-11

CalPERS PRA #1577 002222

EXAMPLE: SURPLUS ACCOUNT: MISCELLANEOUS & SAFETY-AESD-626

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

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-DC-430)

CALIFORNIA PERS

FOR PERS USE ONLY

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

COUNTY CODE: 54

EMPLOYER CODE	EMPLOYER NAME	OFFICE CODE
1801	CITY OF CANTON	

SERVICE PERIOD

MONTH	YEAR	TYPE
07	97	3

BEGINNING DATE

MONTH	DAY	YEAR
06	27	97

ENDING DATE

MONTH	DAY	YEAR
07	08	97

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.

☐ SPECIAL PAYROLL

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

SIGNATURE

DATE: 7-18-97

NAME AND TITLE (PRINT OR TYPE): Mirada Stone - Accountant

PHONE NO.: (714) 667-8888

EMPLOYER 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
	%	$	$
	%	$	$
	%	$	$
	%	$	$
	%	$	$

MEMBER CONTRIBUTIONS

7. NORMAL:	$ 1,693.55
8. TAX DEFERRED:	$ 116,520.44
9. ADDITIONAL:	$
10. SUB-TOTAL (ITEM 7+ITEM 8+ITEM 9):	$ 118,213.99
11. SURVIVOR BENEFIT:	$ 1,218.35
12. TOTAL MEMBER CONTRIBUTIONS:	$ 119,432.34

5. TOTAL MEMBER EARNINGS:	$ 1,548,457.73
6. TOTAL EMPLOYER CONTRIBUTIONS:	$ 246,262.92
13. TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS: (ITEM 6 + 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/EFT DATE PAID	$
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-AESD-626 (7/96) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES. OSP 96 38990

20

CalPERS PRA #1577 002223

EXAMPLE: ADVANCE PAYMENT USING SURPLUS ACCOUNT-AESD-626

STATE OF CALIFORNIA
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
400 P STREET, P.O. BOX 1952, SACRAMENTO, CA 95809-1952

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)

CALIFORNIA PERS

FOR PERS USE ONLY

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

COUNTY CODE: 54

EMPLOYER CODE	EMPLOYER NAME	OFFICE CODE
1802	CENTER CITY	

SERVICE PERIOD

MONTH	YEAR	TYPE
07	97	0

BEGINNING DATE

MONTH	DAY	YEAR
07	01	97

ENDING DATE

MONTH	DAY	YEAR
07	31	97

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.

☐ SPECIAL PAYROLL

SIGNATURE

DATE: 8-17-97

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

NAME AND TITLE (PRINT OR TYPE): Raymond Day - Account Clerk

PHONE NO.: (213) 888-6666

EMPLOYER CONTRIBUTIONS

1. COVERAGE GRP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS
	%	$			$
	%	$			$
	%	$			$
	%	$			$
	%	$			$
	%	$			$
	%	$			$
	%	$			$

MEMBER 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 5 + ITEM 12) $

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/EFT** DATE PAID $-3,334.78

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

FOR PERS USE ONLY

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

PERS-AESD-626 (7-96) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES. DSP 96 86990

3-12

CalPERS PRA #1577 002224

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

COVERAGE GROUP	EMPLOYER CONTRIBUTIONS NORMAL	MEMBER ADDITIONAL MISCELLANEOUS CATEGORY		TAX DEFERRED	TOTAL
70001	$120,807.36	$991 .97	—	$75,900.34	$197,699.67
		Safety Category			
74001	$53,674.21	$411.77	—	$17,444.73	$71,530.71
75001	71,781.35	298.81	—	23,175.37	95,246.5
					$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.

CalPERS PRA #1577 002225

EXAMPLE: AFTER ADVANCE PAYMENT USING SURPLUS ACCOUNT-AESD-626

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

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)

CALIFORNIA PERS

FOR PERS USE ONLY

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

COUNTY CODE: 54

EMPLOYER CODE:	EMPLOYER NAME:	OFFICE CODE
1802	CENTER CITY	

SERVICE PERIOD

MONTH	YEAR	TYPE
07	97	0

BEGINNING DATE

MONTH	DAY	YEAR
07	01	97

ENDING DATE

MONTH	DAY	YEAR
07	31	97

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

☐ SPECIAL PAYROLL

SIGNATURE

DATE: 8-25-97

☐ SUPPLEMENTAL PAYROLL REPORTING FORM (PERS-ACC-624) ATTACHED

NAME AND TITLE (PRINT OR TYPE): Raymond Day - Account Clerk

PHONE NO.: (213) 888-6666

EMPLOYER CONTRIBUTIONS

1. COVERAGE GRP	2. EMPLOYER RATE	X	3. MEMBER EARNINGS	=	4. EMPLOYER CONTRIBUTIONS
70001	13.583 %	$	8,826.00	$	1,198.84
75001	26.826 %	$	4,070.00	$	1,091.82
	%	$		$	
	%	$		$	
	%	$		$	
	%	$		$	
	%	$		$	
	%	$		$	
	%	$		$	

MEMBER CONTRIBUTIONS

7. NORMAL: $ 1,024.12
8. TAX DEFERRED: $
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/EFT:** DATE PAID $

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. $ Ø

FOR PERS USE ONLY

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

PERS-AESD-626 (7-96) WHITE AND GREEN COPIES TO SYSTEM, RETAIN PINK FOR YOUR FILES. OSP 96 38090

3-12

CalPERS PRA #1577 002226

124

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

PURPOSE:

The Notice of Adjustment, Employer Contributions (ACC-344) is generated by CalPERS 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. 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.

3-12

CalPERS PRA #1577 002228

126

PERS-ACC-344

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

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

CALIFORNIA PERS

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-490)

SECTION 830
MEMBERSHIP DIVISION
TELEPHONE (916)

Nº PA 39571

DATE.	ATTN.: ACCOUNTING OFFICER
8/15/96	
EMPLOYER CODE.	EMPLOYER NAME.
0000	CITY OF WAGONTRACK

DETAIL OF ADJUSTMENT

MEMBER NAME.	SOCIAL SECURITY NUMBER.	DATE(S). FROM	TO
Robert P. Estes	000-00-0000	6/1/96	6/30/96

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	CONTROL NO.	BUS. MONTH	MEMBERSHIP	ACCOUNTING

88 96552

3-12

CalPERS PRA #1577 002230

128

NOTICE OF ADJUSTMENT (PERS-ACC-1520)
CalPERS INITIATED FORM

PURPOSE:

The Notice of Adjustment (ACC-1520) is generated by CalPERS 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. 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.

CalPERS PRA #1577 002232

CalPERS PRA #1577 002233

PERS-ACC-1520

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

PERS

FOR PERS USE ONLY

NOTICE OF ADJUSTMENT
PERS-ACC-1520 (6/96)

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-DO-430).

DATE	
9/10/96	
EMPLOYER CODE:	EMPLOYER NAME:
0000	CITY OF SAN RAUL

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

XX A. An adjustment has been made on your Summary Report, PERS-ACC-626, covering the 07-96-0 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 $ 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.

PAYMENT OF CONTRIBUTIONS USING ELECTRONIC FUNDS TRANSFER (EFT)

INTRODUCTION

Electronic Fund Transfer (EFT) is a method of instructing financial institutions to transfer money from one account to another electronically, eliminating the use of paper checks. Transfers are initiated by voice or touch tone telephones.

CalPERS offers EFT payment services for the most common and repetitive payments. These are retirement contributions and health premium payments. With EFT payments, you may expect to benefit from a reduction of manual paper processing and the associated errors. You will also reduce costs associated with check processing, reconcilement, and postage, as well as assuring the date your payment is received.

Assistance: If you have questions regarding the CalPERs EFT program, you may call the Cashier Unit from 7:30a.m. to 4:30p.m. at (916)326-3450. Or write to the following address:

California Public Employees' Retirement System

Fiscal Service Division, Cashier Unit
P.O. Box 8942703
400 P Street
Sacramento, CA 94229-2703

HOW FUNDS ARE TRANSFERRED

Automated Clearing House (ACH) Debit: The Automated Clearing House is a partnership of financial institutions established to exchange funds electronically between participants. The ACH debit method allows you to transfer account you control for the amount you report via telephone to the CalPERS Data Collector. The information you are requested to provide will identify yourself, the purpose of the payment, and the amount. If you authorize a payment before 3:00p.m. Pacific Time it will be withdrawn from your bank account and deposited into a CalPERs account the following banking day.

Cost: CalPERS pays the cost for you to report an ACH debit transaction. A toll free telephone number is provided for this service.

Security: When you report your first payment, you will use a generic four digit security code. At that time you will be given the opportunity to change the security code to a numeric code of your choice. Retain this security code in your records, it will be the security code you use when reporting your payments thereafter. You may change your security code at any time.

CalPERs does not have access to your bank account without your authorization by the ACH Debit process for each payment. Funds can only be transferred to the CalPERs' bank account for the specific purpose and dollar amounts you request.

EFT PROGRAM AMOUNT

An enrollment Authorization Form must be completed and signed for each employer transferring funds to CalPERs. If you are transferring funds on behalf of other employers you must obtain a separate authorization for each entity. County Offices of Education are considered a single entity for CalPERs reporting purposes—Contact the CalPERs Cashier Unit at the address shown above to obtain enrollment forms

If you pay both retirement contributions and health premiums, a single Enrollment Authorization is sufficient for both payment types.

HOW TO REPORT

Who to call: You will communicate to the data collector through voice or touch tone dialing. If you use voice, an operator will guide you and request specific information needed to process your payment. If you use the touch tone method, a prerecorded script will guide you request specific information.

CANCELLATIONS, AND INQUIRIES

You may cancel or inquire about a reported transaction if you call the data collector's voice operator before 3:00 p.m. Pacific Time the same day the transaction was reported. The reference number assigned the transaction when you reported will be requested by the voice operator. The voice operator will then assist you with your cancellation, or inquiry.

CalPERS PRA #1577 002235

PAYROLL DISCREPANCIES

Payroll Unknown Discrepancies — CalPERS 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-MSD-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 in the section titled Payrate/Earnings Relationship - Maximum Service Credit Amount. 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, CalPERS 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 CalPERS actuaries to determine the employer's contribution rate. Inaccurate or incomplete data may have an adverse affect on this rate.

CalPERS PRA #1577 002236

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CalPERS PRA #1577 002238

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CalPERS PRA #1577 002239

BENEFIT APPLICATION SERVICES DIVISION AND POST-RETIREMENT SERVICES DIVISION

Benefit Application Services Division

For services prior to retirement

	Telephone Number	Section Code*
Telephone Information Center	(916) 326-3232	421
Retirement Application Processing	326-3232	415, 414, 419
Community Property	326-3232	443
Disability Retirement Interviews	326-3232	436
Retirement Estimates	326-3232	412
Refunds	326-3232	445
Pre-Retirement Death Processing	326-3232	448
Pre-Retirement Industrial Death	326-3232	440
Terminal Illness Coordination	**326-3232	
or	326-3212	405
FAX	326-3934	

The numbers listed on this page are available 24 hours a day, 7 days a week. You may leave a message after working hours or on the weekend; calls will be returned within 48 hours. Include the member's Social Security Number and your agency's daytime telephone number on all verbal and written inquiries.

Post-Retirement Services Division

For services after retirement

Telephone Information Center	1-800-352-2238	491, 492
or	(916) 326-3848	
Retirement Roll Adjustment and Maintenance		
for terminal SSA # 0000 - 4999	326-3848	474
SSA # 5000 - 9999	326-3848	479
Change of Address	326-3848	491, 492
Lost Retirement Warrants	326-3848	491, 492
Post-Retirement Death Processing		
for terminal SSA # 0000 - 4999	326-3848	477
SSA # 5000 - 9999	326-3848	478
FAX	326-3933	

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

** *You may also contact your local CalPERS area office, see listing in Appendix.*

CalPERS PRA #1577 002240

4-4

BENEFICIARY DESIGNATION
(PRIOR TO RETIREMENT)
STATE FORM STD-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 designate someone who isn't their closet survivor (see the priority list of survivors shown on the Information and Instructions page of the STD-241); someone who is not related to the member; the member's trust or estate; or, an organization which is registered with the Secretary of State's Office as a corporation

The Active Member Beneficiary brochure (PERS-PUB-1000) can be requested by employers from the CalPERS Central Supply Section. Member questions can be directed to either CalPERS Benefit Application Services Division, P.O. Box 942711, Sacramento, CA 94229-2711 (916) 326-3232 or any of the CalPERS area or field offices listed in this manual in Chapter 6.

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 CalPERS.
5. After CalPERS reviews the designation, a copy will be returned to the member.

NOTE: The form has been changed to allow a member to designate benefits on a percentage basis if more than one beneficiary is named. The percentages must add up to 100%. If no percentage is indicated, the benefits will be paid equally to each beneficiary.

Also, there is now a box that the member can check to certify that they are not legally married. If this box is checked, the "Justification For Non-Signature of Spouse" form is not required.

CalPERS PRA #1577 002242

HHHH–2241

STATE OF CALIFORNIA — PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BENEFICIARY DESIGNATION (PERS)

STD. 241 (REV. 8-94) (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 or if you are a State member with at least 20 years of State service credit,** 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.

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

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CalPERS PRA #1577 002243

STATE OF CALIFORNIA

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BENEFICIARY DESIGNATION (PERS)

STD. 241 (REV. 8-94) (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 (do not use correction fluid) 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.
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 approved member copy will be returned within six weeks 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.

CalPERS PRA #1577 002244

STATE OF CALIFORNIA

BENEFICIARY DESIGNATION (PERS)

STD. 241 (REV. 6-94)

		(This Space for PERS Use Only)	
TO	BOARD OF ADMINISTRATION PUBLIC EMPLOYEES' RETIREMENT SYSTEM P. O. BOX 942711, SACRAMENTO, CA 94229-2711	ORIGINAL FORM RECEIVED BY PERS ON (Date)	
		ORIGINAL FORM APPROVED BY PERS ON (Date)	
FROM	MEMBER'S FULL NAME (Please print)	CURRENT EMPLOYER	
	SOCIAL SECURITY NUMBER	BIRTHDATE	TELEPHONE NUMBER

PRIMARY BENEFICIARIES

I hereby designate the following person(s) who survive me 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. If no percentage (%) is given, benefits will be paid SHARE AND SHARE ALIKE.

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)

SECONDARY BENEFICIARIES

In the event I survive the person(s) named above, I hereby designate the following person(s) who survive me, as BENEFICIARIES. If no percentage (%) given, benefits will be paid SHARE AND SHARE ALIKE.

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)

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 (Member's Full Name)		DATE	● *By signing this beneficiary designation form, I acknowledge the information entered by my spouse.*
ADDRESS (Number and Street)			SPOUSE'S SIGNATURE (IMPORTANT - If no signature or certification, the attached BAS-800 must be completed)
(City)	(State)	(Zip Code)	WITNESS (Cannot be a beneficiary)
☐ *I certify under penalty of perjury that I am not legally married (never married, divorced, widower).*			WITNESS' SIGNATURE

CalPERS PRA #1577 002245

STATE OF CALIFORNIA--PUBLIC EMPLOYEES' RETIREMENT SYSTEM

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BENEFICIARY DESIGNATION (PERS)

STD. 241 (REV. 6-94) (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 or you are a State member with at least 20 years of State service credit,** 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.

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.

CalPERS PRA #1577 002246

STATE OF CALIFORNIA

BENEFICIARY DESIGNATION (PERS)

STD. 241 (REV. 8-94)

		(This Space for PERS Use Only)	
TO	BOARD OF ADMINISTRATION PUBLIC EMPLOYEES' RETIREMENT SYSTEM P. O. BOX 942711, SACRAMENTO, CA 94229-2711	ORIGINAL FORM RECEIVED BY PERS ON (Date)	
		ORIGINAL FORM APPROVED BY PERS ON (Date)	
FROM	MEMBER'S FULL NAME (Please print)	CURRENT EMPLOYER	
	SOCIAL SECURITY NUMBER	BIRTHDATE	TELEPHONE NUMBER

PRIMARY BENEFICIARIES

ITEM BLOCK TITLE INSTRUCTIONS

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

4-1

CalPERS PRA #1577 002248

PRIMARY BENEFICIARIES

I hereby designate the following person(s) who survive me 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. If no percentage (%) is given, benefits will be paid SHARE AND SHARE ALIKE.

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.
	%	Optional. Enter a percentage if you wish to provide unequal amounts to multiple beneficiaries (i.e. 75% to one person and 25% to the other). The total percentages must equal 100%.
	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. It is suggested that the following wording be used to name a trust as beneficiary: "The trustee of the_____Trust." This suggestion must not be construed as legal advice.

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, as BENEFICIARIES. If no percentage (%) given, benefits will be paid SHARE AND SHARE ALIKE.

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**	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. 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.

4-1

CalPERS PRA #1577 002250

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 *(Member's Full Name)*		DATE	● ***By signing this beneficiary designation form, I acknowledge the information entered by my spouse.***
ADDRESS *(Number and Street)*			SPOUSE'S SIGNATURE ***(IMPORTANT - If no signature or certification, the attached BAS-800 must be completed)***
(City)	*(State)*	*(Zip Code)*	WITNESS *(Cannot be a beneficiary)*
☐ ***I certify under penalty of perjury that I am not legally married (never married, divorced, widower).***			WITNESS' SIGNATURE

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.
	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.
	Certification	Check this box if there is no spouse's signature because the member is not legally married. If this box is checked, the BAS-800 is NOT required.
	Witness	Have witness sign the form.

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

CalPERS PRA #1577 002251

HHHH–2250

STATE OF CALIFORNIA

BENEFICIARY DESIGNATION (PERS)

STD. 241 (REV. 6-94)

		(This Space for PERS Use Only)
TO	BOARD OF ADMINISTRATION PUBLIC EMPLOYEES' RETIREMENT SYSTEM P. O. BOX 942711, SACRAMENTO, CA 94229-2711	ORIGINAL FORM RECEIVED BY PERS ON (Date) ORIGINAL FORM APPROVED BY PERS ON (Date)
FROM	MEMBER'S FULL NAME (Please print): James Sincalir	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 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. If no percentage (%) is given, benefits will be paid SHARE AND SHARE ALIKE.

FIRST NAME	MIDDLE NAME	LAST NAME	%	RELATIONSHIP TO MEMBER	SOCIAL SECURITY NUMBER
"To the Trustee of the James Sinclair Trust dated 1/1/96" on					
ADDRESS (Number and Street)		(City)		(State)	(ZIP Code)
File with John C. Smith 3456 Main Street		Anytown		CA.	94589
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)

SECONDARY BENEFICIARIES

In the event I survive the person(s) named above, I hereby designate the following person(s) who survive me, as BENEFICIARIES. If no percentage (%) given, benefits will be paid SHARE AND SHARE ALIKE.

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)

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 (Member's Full Name): James Sinclair — DATE: 10-21-96	● *By signing this beneficiary designation form, I acknowledge the information entered by my spouse.*
ADDRESS (Number and Street): 1111 21st Ave.	SPOUSE'S SIGNATURE *(IMPORTANT - If no signature or certification, the attached BAS-800 must be completed)*
(City): San Luis Obispo, — (State): CA. — (Zip Code): 95613	WITNESS *(Cannot be a beneficiary)*
☐ *I certify under penalty of perjury that I am not legally married (never married, divorced, widower).*	WITNESS' SIGNATURE: Harvey Smith

4-1

CalPERS PRA #1577 002252

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	NAME:
540-32-9876	JOHN BOOTH
APPLICATION SUBMITTED: (Form Name and Number) ELECTION OF OPTIONAL SETTLEMENT AND BENEFICIARY DESIGNATION, PERS-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

6-13-96
Date

PERS-BAS-800 (9/93)

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