myCalPERS Payroll Receivables Reconciliation

Student Guide

June 26, 2026

CalPERS

Introduction

This guide will assist you in understanding how earned period payroll and adjustment records are billed.

Disclaimer

- Business partner and participant information has been masked in this procedure guide.
- We strive to provide accurate information within this guide; however, the Public Employees' Retirement Law is the authoritative source for CalPERS policies.

System Access

If you are unable to process these scenarios, contact your agency's system access administrator to update your myCalPERS access.

Training Opportunities

We offer self-paced online classes based on this guide. Follow these steps to ensure your CalPERS education experience is comprehensive and well-structured:

1. Take Business Rules instructor-led classes.
2. Review the Introduction to myCalPERS for Business Partners (PDF) student guide.
3. Attend a myCalPERS instructor-led class.
4. Refresh your knowledge with self-paced online classes as needed.

To access the classes, log in to your myCalPERS business partner account and then select the **Education** tab.

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Scenario 1: Balance Receivables for an Earned Period Report

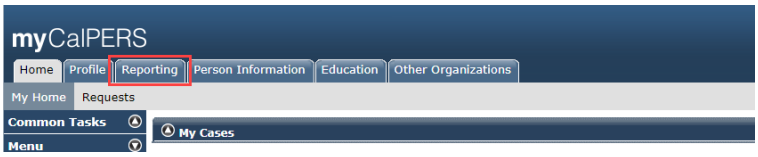
You will compare what is reported in the **Contribution Detail Report** to what is billed in the **Contribution Posted Detail Report**. When there is a difference, use this guide to help you reconcile the records individually. For other financial activities, review the myCalPERS Projected Contributions Student Guide (PDF). Run the following reports and compare them to reconcile the records in an earned period receivable:

- **Contribution Detail Report**
- **Contribution Posted Detail Report**

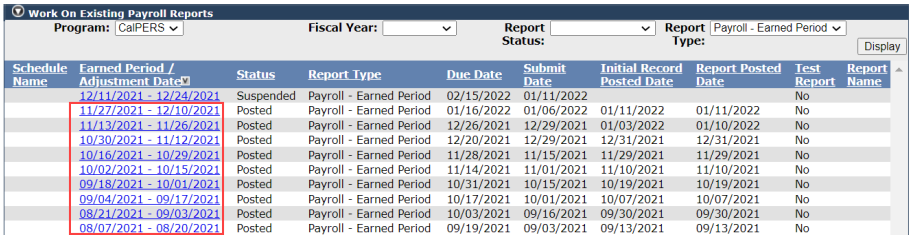
Step Actions (17 steps)

Run the Contribution Detail Report

Step 1 Select the **Reporting** global navigation tab.



Step 2 Within the Work On Existing Payroll Reports section, select the appropriate **Earned Period / Adjustment Date** link.



Schedule Name	Earned Period / Adjustment Date	Status	Report Type	Due Date	Submit Date	Initial Record Posted Date	Report Posted Date	Test Report	Report Name
	12/11/2021 - 12/24/2021	Suspended	Payroll - Earned Period	02/15/2022	01/11/2022			No	
	11/27/2021 - 12/10/2021	Posted	Payroll - Earned Period	01/16/2022	01/06/2022	01/11/2022	01/11/2022	No	
	11/13/2021 - 11/26/2021	Posted	Payroll - Earned Period	12/26/2021	12/29/2021	01/03/2022	01/10/2022	No	
	10/30/2021 - 11/12/2021	Posted	Payroll - Earned Period	12/20/2021	12/29/2021	12/31/2021	12/31/2021	No	
	10/16/2021 - 10/29/2021	Posted	Payroll - Earned Period	11/28/2021	11/15/2021	11/29/2021	11/29/2021	No	
	10/02/2021 - 10/15/2021	Posted	Payroll - Earned Period	11/14/2021	11/01/2021	11/10/2021	11/10/2021	No	
	09/18/2021 - 10/01/2021	Posted	Payroll - Earned Period	10/31/2021	10/15/2021	10/19/2021	10/19/2021	No	
	09/04/2021 - 09/17/2021	Posted	Payroll - Earned Period	10/17/2021	10/01/2021	10/07/2021	10/07/2021	No	
	08/21/2021 - 09/03/2021	Posted	Payroll - Earned Period	10/03/2021	09/16/2021	09/30/2021	09/30/2021	No	
	08/07/2021 - 08/20/2021	Posted	Payroll - Earned Period	09/19/2021	09/03/2021	09/13/2021	09/13/2021	No	

Step 3 Select the **Generate Report Summary** button to access the Payroll Report Summary Report.



Step 4 After the report opens, confirm the totals for each rate plan within the Total Contributions column.

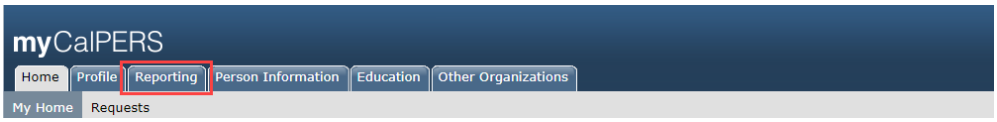
Earned Period / Payroll Adjustment Date	Rate Plan	Total Member Earnings	Member Contributions	Employer Contributions	1959 Survivor Contribution	Service Credit Purchase	Total Contributions *
09/05/2022-09/18/2022	Rate Plan-58:Miscellaneous	$37,926,094.31	$2,943,664.05	$3,547,892.83	$0.00	$14,120.77	$6,505,677.65
09/05/2022-09/18/2022	Rate Plan-26033:Miscellaneous	$45,933,065.43	$2,575,159.39	$3,635,789.17	$0.00	$3,015.86	$6,213,964.42
09/05/2022-09/18/2022	Rate Plan-25047:Safety - County Peace Officer	$3,829,633.31	$449,981.82	$741,418.78	$717.96	$479.78	$1,192,598.34
09/05/2022-09/18/2022	Rate Plan- 59:Safety - Fire	$6,092,497.08	$538,134.81	$1,157,591.29	$969.06	$5,347.37	$1,702,042.53
		$93,781,290.13	$6,506,940.07	$9,082,692.07	$1,687.02	$22,963.78	$15,614,282.94

Step 5 Select a date link to download the Contribution Detail Report for the expected billing of each record in the selected rate plan.

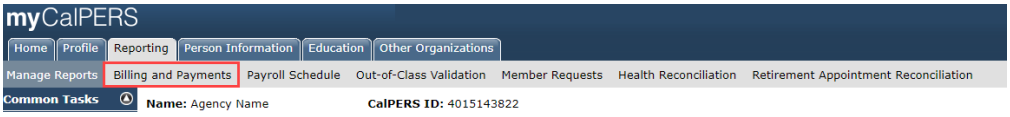
Earned Period / Payroll Adjustment Date	Rate Plan	Total Member Earnings	Member Contributions	Employer Contributions	1959 Survivor Contribution	Service Credit Purchase	Total Contributions *
09/05/2022-09/18/2022	Rate Plan-58:Miscellaneous	$37,926,094.31	$2,943,664.05	$3,547,892.83	$0.00	$14,120.77	$6,505,677.65
09/05/2022-09/18/2022	Rate Plan-26033:Miscellaneous	$45,933,065.43	$2,575,159.39	$3,635,789.17	$0.00	$3,015.86	$6,213,964.42
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09/05/2022-09/18/2022	Rate Plan- 59:Safety - Fire	$6,092,497.08	$538,134.81	$1,157,591.29	$969.06	$5,347.37	$1,702,042.53
		$93,781,290.13	**$6,506,940.07**	**$9,082,692.07**	**$1,687.02**	**$22,963.78**	**$15,614,282.94**

Run the Contribution Posted Detail Report

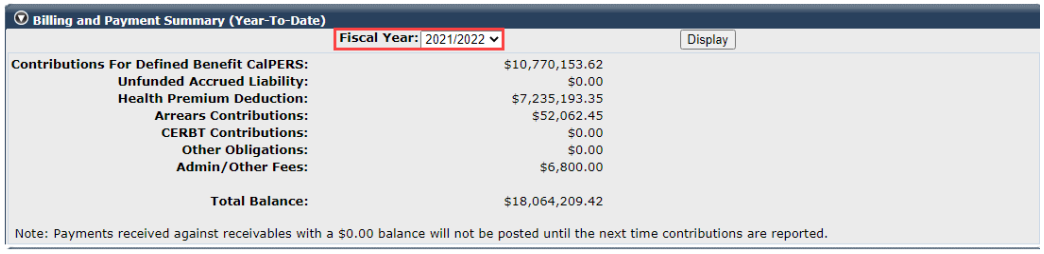
Step 6 Select the **Reporting** global navigation tab.



Step 7 Select the **Billing and Payments** local navigation link.

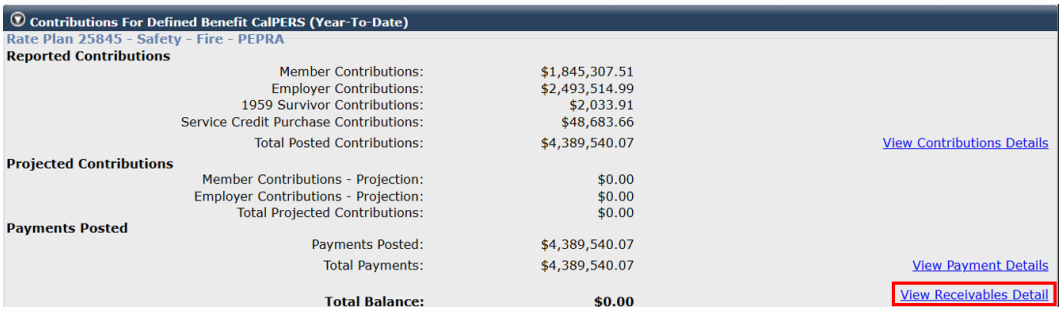


Step 8 Within the Billing and Payments Summary (Year-To-Date) section, select from the Fiscal Year drop-down list.

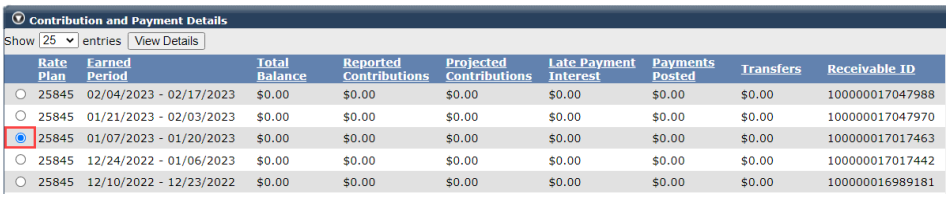


Step 9 Select the **Display** button.

Step 10 Select the **View Receivables Detail** link for the rate plan you want to verify.



Step 11 Select the desired **Earned Period** radio button.



Step 12 Select the **View Details** button at bottom left to open the receivable details.

Step 13 For the Regular Payroll report type, review the total contributions column.



Note: There will only be one regular report listed. The total contributions should match the payroll report summary amount for this rate plan.

Step 14 Do the total contributions differ from the total on the earned period report?

Yes: Continue to step 15

No: Review the myCalPERS Projected Contributions (PDF) student guide to access other financial activities

Step 15 Select the **submission date** link to generate the Contribution Posted Detail Report.



Step 16 Compare the records listed in the Contribution Detail Report and Contribution Posted Detail Report to find any discrepancies.

Step 17 Do you have another receivable to balance?

Yes: Return to step 8

No: You have completed this scenario.

Scenario 2: Balance Receivables for an Adjustment Report

Run the following reports and compare them to reconcile the records within a receivable:

- **Contribution Detail Report** (located in an adjustment report)
- **Contribution Posted Detail Report** (located in Billing and Payments)

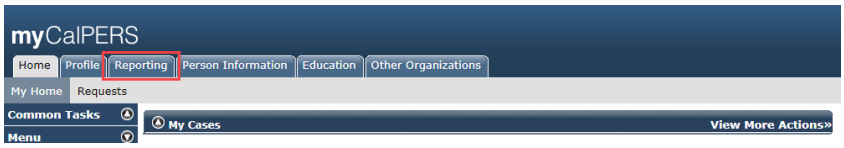
System Logic

- If your adjustment report was posted before March 6, 2021, the receivable will be located based on the **Earned Period/Adjustment Date** column.
- If the adjustment report was posted after March 6, 2021, the receivable will be located based on the record posted date in the Contribution Detail Report. Records in a single adjustment report can post to multiple receivables if records were posted on different days.

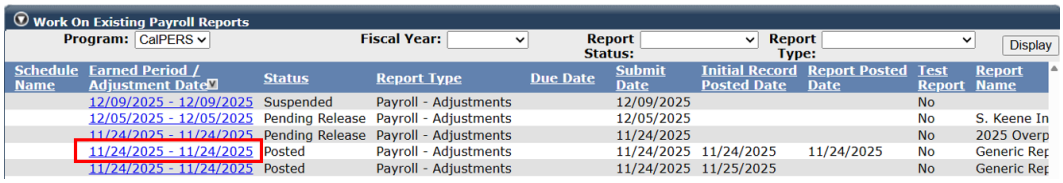
Step Actions (17 steps)

Run the Contribution Detail Report

Step 1 Select the **Reporting** global navigation tab.



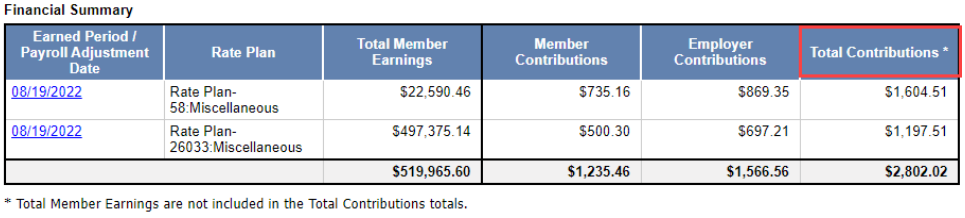
Step 2 Select the **Adjustment Date** link.



Step 3 Select the **Generate Report Summary** button to access the Payroll Report Summary Report.



Step 4 Find the total for each rate plan within the Total Contributions column.

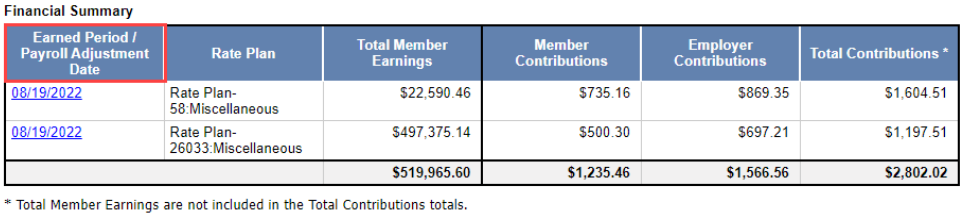


Financial Summary

Earned Period / Payroll Adjustment Date	Rate Plan	Total Member Earnings	Member Contributions	Employer Contributions	Total Contributions *
08/19/2022	Rate Plan-58:Miscellaneous	$22,590.46	$735.16	$869.35	$1,604.51
08/19/2022	Rate Plan-26033:Miscellaneous	$497,375.14	$500.30	$697.21	$1,197.51
		$519,965.60	$1,235.46	$1,566.56	$2,802.02

* Total Member Earnings are not included in the Total Contributions totals.

Step 5 Select the **Earned Period/Payroll Adjustment Date** link for the rate plan that has been identified to have discrepancies with its receivable.

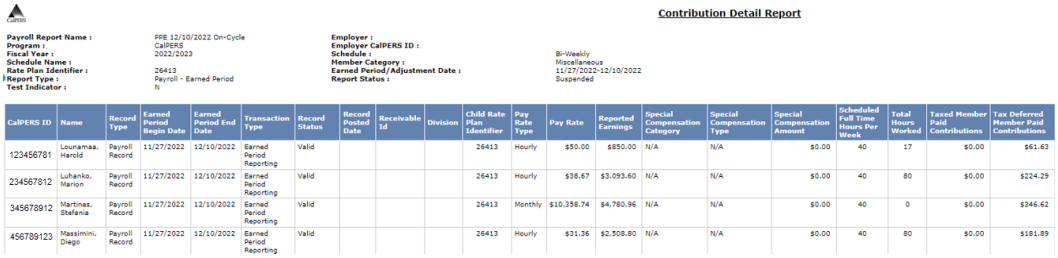


Financial Summary

Earned Period / Payroll Adjustment Date	Rate Plan	Total Member Earnings	Member Contributions	Employer Contributions	Total Contributions *
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		$519,965.60	$1,235.46	$1,566.56	$2,802.02

* Total Member Earnings are not included in the Total Contributions totals.

Step 6 Review the Record Posted Date and Receivable ID columns to determine which receivable the record(s) was billed.



Contribution Detail Report

Payroll Report Name : PPE 12/10/2022 On-Cycle
Program : CalPERS
Fiscal Year : 2022/2023
Schedule Name :
Rate Plan Identifier : 26413
Report Type : Payroll - Earned Period
Test Indicator : N

Employer :
Employer CalPERS ID :
Schedule : Bi-Weekly
Member Category : Miscellaneous
Earned Period/Adjustment Date : 11/27/2022-12/10/2022
Report Status : Suspended

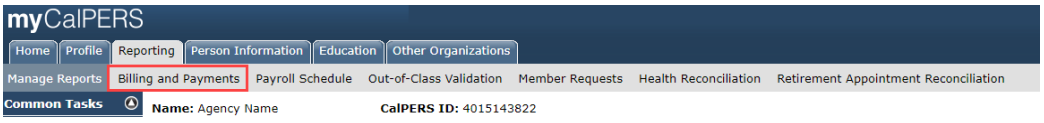
CalPERS ID	Name	Record Type	Earned Period Begin Date	Earned Period End Date	Transaction Type	Record Status	Record Posted Date	Receivable Id	Division	Child Rate Plan Identifier	Pay Rate Type	Pay Rate	Reported Earnings	Special Compensation Category	Special Compensation Type	Special Compensation Amount	Scheduled Full Time Hours Per Week	Total Hours Worked	Taxed Member Paid Contributions	Tax Deferred Member Paid Contributions
123456781	Lounamaa, Harold	Payroll Record	11/27/2022	12/10/2022	Earned Period Reporting	Valid				26413	Hourly	$50.00	$850.00	N/A	N/A	$0.00	40	17	$0.00	$61.63
234567812	Luhanko, Marion	Payroll Record	11/27/2022	12/10/2022	Earned Period Reporting	Valid				26413	Hourly	$38.67	$3,093.60	N/A	N/A	$0.00	40	80	$0.00	$224.29
345678912	Martines, Stefania	Payroll Record	11/27/2022	12/10/2022	Earned Period Reporting	Valid				26413	Monthly	$10,358.74	$4,780.96	N/A	N/A	$0.00	40	0	$0.00	$346.62
456789123	Massimini, Diego	Payroll Record	11/27/2022	12/10/2022	Earned Period Reporting	Valid				26413	Hourly	$31.36	$2,508.80	N/A	N/A	$0.00	40	80	$0.00	$181.89

Run the Contribution Posted Detail Report

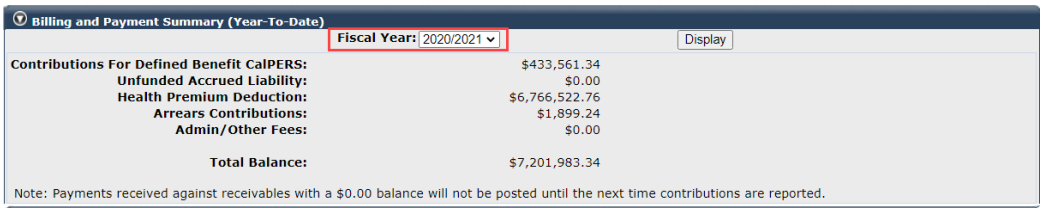
Step 7 Select the **Reporting** global navigation tab.



Step 8 Select the **Billing and Payments** local navigation link.

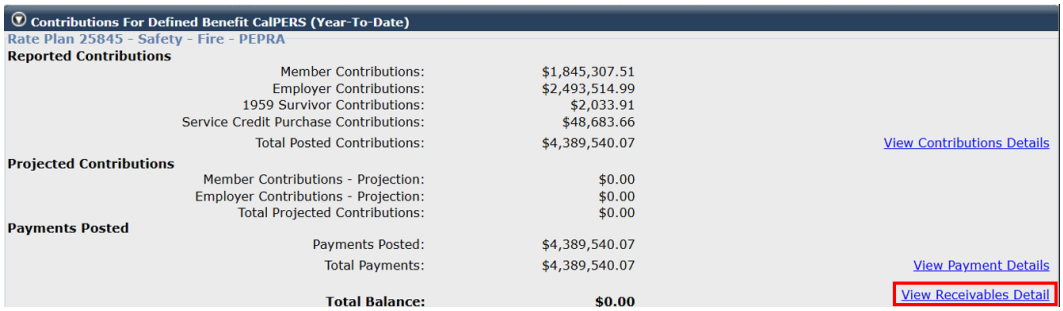


Step 9 Within the Billing and Payments Summary (Year-To-Date) section, select from the Fiscal Year drop-down list.

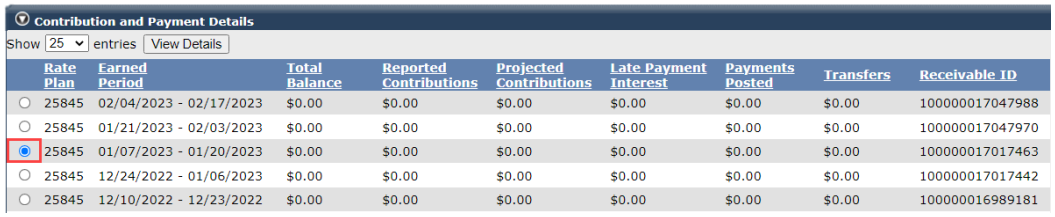


Step 10 Select the **Display** button.

Step 11 Select the **View Receivable Detail** link for the rate plan you want to verify.

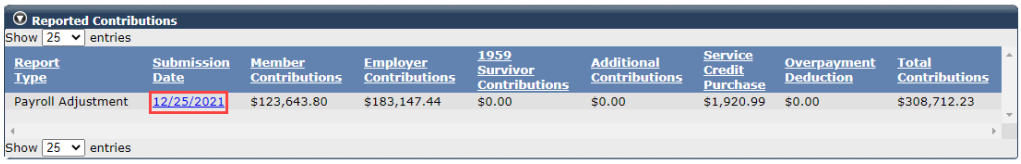


Step 12 Select the desired **earned period** radio button based on the adjustment report date or the record posted date.

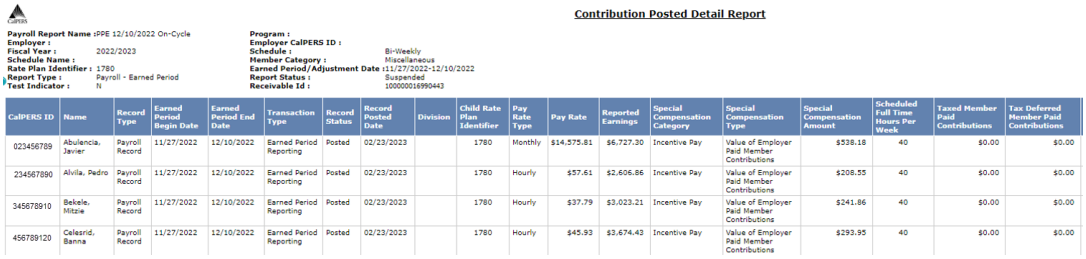


Step 13 Select the **View Details** button.

Step 14 Select the **Submission Date** link to confirm that the contributions match the payroll report summary amount.



Note: There may be more than one adjustment report listed, and the total contributions for each report should match each payroll report summary amount for this rate plan.

Step 15	Do the total contributions differ from the amount on the adjustment report? **Yes:** Continue to step 16 **No:** Review the myCalPERS Projected Contributions (PDF) student guide to access other financial activities
Step 16	Select the **submission date** link to generate the Contribution Posted Detail Report. 
Step 17	Do you have another receivable to balance? **Yes:** Return to step 9 **No: You have completed this scenario.**

Contribution Posted Detail Report

Payroll Report Name : PPE 12/10/2022 On-Cycle
Employer :
Fiscal Year : 2022/2023
Schedule Name :
Rate Plan Identifier : 1780
Report Type : Payroll - Earned Period
Test Indicator : N

Program :
Employer CalPERS ID :
Schedule : Bi-Weekly
Member Category : Miscellaneous
Earned Period/Adjustment Date : 11/27/2022-12/10/2022
Report Status : Suspended
Receivable Id : 10000016990443

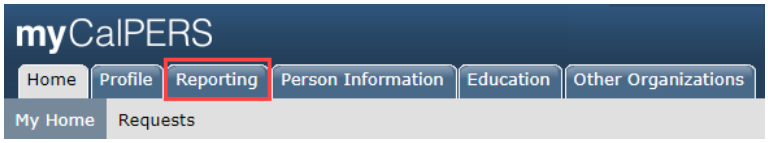
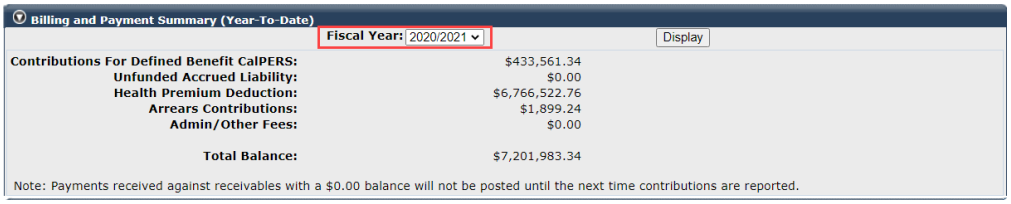
CalPERS ID	Name	Record Type	Earned Period Begin Date	Earned Period End Date	Transaction Type	Record Status	Record Posted Date	Division	Child Rate Plan Identifier	Pay Rate Type	Pay Rate	Reported Earnings	Special Compensation Category	Special Compensation Type	Special Compensation Amount	Scheduled Full Time Hours Per Week	Taxed Member Paid Contributions	Tax Deferred Member Paid Contributions
023456789	Abulencia, Javier	Payroll Record	11/27/2022	12/10/2022	Earned Period Reporting	Posted	02/23/2023		1780	Monthly	$14,575.81	$6,727.30	Incentive Pay	Value of Employer Paid Member Contributions	$538.18	40	$0.00	$0.00
234567890	Alvila, Pedro	Payroll Record	11/27/2022	12/10/2022	Earned Period Reporting	Posted	02/23/2023		1780	Hourly	$57.61	$2,606.86	Incentive Pay	Value of Employer Paid Member Contributions	$208.55	40	$0.00	$0.00
345678910	Bekele, Mitzie	Payroll Record	11/27/2022	12/10/2022	Earned Period Reporting	Posted	02/23/2023		1780	Hourly	$37.79	$3,023.21	Incentive Pay	Value of Employer Paid Member Contributions	$241.86	40	$0.00	$0.00
456789120	Celesrid, Banna	Payroll Record	11/27/2022	12/10/2022	Earned Period Reporting	Posted	02/23/2023		1780	Hourly	$45.93	$3,674.43	Incentive Pay	Value of Employer Paid Member Contributions	$293.95	40	$0.00	$0.00

Note: You can compare the posted records in the report to the records posted in the Contribution Detail Report (step 5).

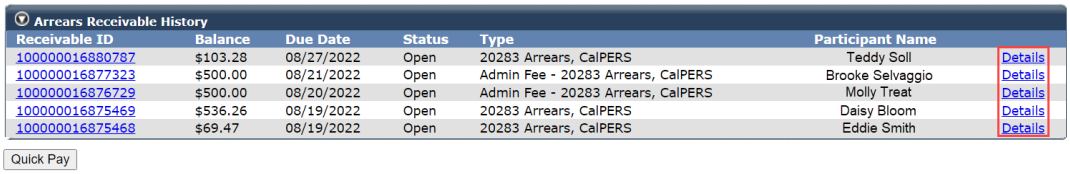
Scenario 3: Reconcile Arrears Receivables

When an employee qualifies for CalPERS membership, your agency must enroll them in a timely manner. Per Government Code 20283, when a late enrollment (90 days after the eligibility date) is reported, the employer is liable for both the member and employer contributions due on the member's account along with a $500 administrative cost.

Step Actions (9 steps)

Step 1	Select the **Reporting** global navigation tab. 
Step 2	Select the **Billing and Payments** local navigation link.
Step 3	Within the Billing and Payments Summary (Year-To-Date) section, select from the Fiscal Year drop-down list. 
Step 4	Select the **Display** button.
Step 5	Within the Arrears Contributions (Year-To-Date) section, select the **View Arrears Invoice Summary** link. 
Step 6	**Optional**: Use the Search Arrears Receivable History section to search for your receivables. 
Step 7	Within the Arrears Receivable History section, locate the receivable. **Note**: There will be two receivables (one for the administrative cost and the other for the arrears contributions).

Step 8 Within the Arrears Receivable History section, select the **Details** link on the right.



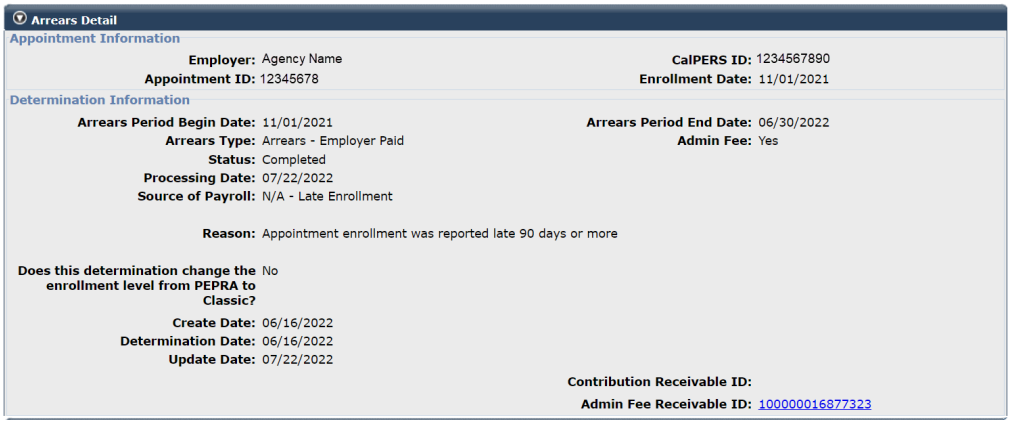
Arrears Receivable History

Receivable ID	Balance	Due Date	Status	Type	Participant Name	
100000016880787	$103.28	08/27/2022	Open	20283 Arrears, CalPERS	Teddy Soll	Details
100000016877323	$500.00	08/21/2022	Open	Admin Fee - 20283 Arrears, CalPERS	Brooke Selvaggio	Details
100000016876729	$500.00	08/20/2022	Open	Admin Fee - 20283 Arrears, CalPERS	Molly Treat	Details
100000016875469	$536.26	08/19/2022	Open	20283 Arrears, CalPERS	Daisy Bloom	Details
100000016875468	$69.47	08/19/2022	Open	20283 Arrears, CalPERS	Eddie Smith	Details

Quick Pay

Select a **Receivable ID** link to display the employer statement for adjustment invoices and administrative cost.

Step 9 Review the Arrears Detail section.



Arrears Detail

Appointment Information

Employer: Agency Name
CalPERS ID: 1234567890
Appointment ID: 12345678
Enrollment Date: 11/01/2021

Determination Information

Arrears Period Begin Date: 11/01/2021
Arrears Period End Date: 06/30/2022
Arrears Type: Arrears - Employer Paid
Admin Fee: Yes
Status: Completed
Processing Date: 07/22/2022
Source of Payroll: N/A - Late Enrollment

Reason: Appointment enrollment was reported late 90 days or more

Does this determination change the enrollment level from PEPRA to Classic? No

Create Date: 06/16/2022
Determination Date: 06/16/2022
Update Date: 07/22/2022

Contribution Receivable ID:
Admin Fee Receivable ID: 100000016877323

You have completed this scenario.

CalPERS Resources

Obtain more information by visiting the CalPERS website at www.calpers.ca.gov.

- myCalPERS Student Guides & Resources
  Pathway: CalPERS website > Employers > I Want To…: Access myCalPERS Student Guides
- Business Rules & myCalPERS Classes
  Pathway: CalPERS website > Employers > I Want To… : Attend Training & Events > Business Rules & myCalPERS Classes
- Self-Paced Online Classes (log in to myCalPERS, select the **Education** global navigation tab, then the **Classes** local navigation link)
  - Business Rules
    - The Importance of Accurately Reporting Payroll
    - Special Compensation for Public Agencies & Schools
  - myCalPERS
    - Copy Forward an Earned Period Report
    - Maintain Payroll Records
    - Manage Records in a Payroll Report
    - Report a Zero Payroll Record
    - Reporting & Adjusting Special Compensation
    - Reporting Earnings Over the Compensation Limit
    - Request Extension for an Earned Period Report
    - Adjustment Reports
    - View Service & Transaction History
    - Service Credit Purchase & Arrears
    - Projected Contributions
    - Out-of-Class Reporting
- myCalPERS Technical Requirements
  Pathway: CalPERS website > Employers > myCalPERS Technical Requirements
- CalPERS Public Agency & Schools Reference Guide (PDF)
  Pathway: CalPERS website > Employers > Policies & Procedures > Reference & Health Guides > Public Agency & Schools Reference Guide
- Circular Letters
  Pathway: CalPERS website > Employers > Policies & Procedures > Circular Letters
- California Public Employees' Retirement Law (PERL)
  Pathway: CalPERS website > About > Laws, Legislation, & Regulations > California Public Employees' Retirement Law (PERL)

- myCalPERS Reports Catalog
  Pathway: CalPERS website > Employers > myCalPERS Technical Requirements > myCalPERS Reports Catalog

  – Confirmation of No Payroll Contributions Reportable Report
  – Retirement Appointment Reconciliation Report
  – Separated Retirement Reconciliation Appointments Report

CalPERS Contacts

Email

- To contact employer educators for questions and requests, email **calpers_employer_communications@calpers.ca.gov**.
- To contact the Employer Response Team for assistance with your most critical, complex, or time-sensitive issues, email **ert@calpers.ca.gov**.

Phone or Fax

You can reach CalPERS at **888 CalPERS** (or **888-**225-7377), Monday through Friday, 8:00 a.m. to 5:00 p.m., except on state holidays.

- TTY: (877) 249-7442 (This number does not accept voice calls)
- CalPERS centralized fax number: (800) 959-6545
- Employer Response Team phone number: (800) 253-4594

Submit Inquiry

You can send secure messages through myCalPERS. Expand the **Common Tasks** left-side navigation folder and select the **Submit Inquiry** link to submit a question or request.