

# NEBRASKA SCHOOL RETIREMENT SYSTEM

## MANUAL FOR EMPLOYER CONTACTS

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### MISSION STATEMENT

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The Nebraska Public Employees Retirement Systems (NPERS) recognizes the importance of a successful retirement and is dedicated to providing the highest quality service necessary to assist members in achieving this goal.

### PURPOSE OF THIS MANUAL

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This manual is designed to assist the Employer Contact in the following areas:

- General information regarding the system
- Determination of eligibility for membership
- Determination of eligible compensation
- Preparation and filing of various reports and forms

### NOTIFICATIONS AND DISCLAIMERS

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Due to changes in laws and administrative requirements, information contained in this manual may not always be current. Updates will be sent to all Employer Contacts as needed.

For record retention purposes, all information submitted to NPERS must be in **blue** or **black** ink.

Not all situations can be covered in this manual. If a situation should arise which you are unsure how to handle, please contact NPERS.



**Nebraska Public Employees Retirement Systems (NPERS)**

1221 N Street, Suite 325

P.O. Box 94816

Lincoln, NE 68509-4816

402-471-2053 or 800-245-5712, Fax 402-471-9493

**[npers.ne.gov](http://npers.ne.gov)**

Revised 06/2011



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# CHAPTER 1

## EMPLOYER CONTACT INFORMATION

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### EMPLOYER CONTACT

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All school districts submitting information to the Nebraska Public Employees Retirement System (NPERS) must have a current Employer Contact form (NPERS6300) on file. (See sample on page 1-2 and in Forms Chapter.)

Your Primary Employer Contact should be an individual who is familiar with your employment policies, your payroll system and the School Retirement Plan, and who has access to your personnel records. You may choose whom you wish to be your Primary Employer Contact, and you may choose Additional Contacts as needed.

### EMPLOYER CONTACT FORM

You must submit a new Employer Contact form (NPERS6300) to NPERS whenever there is a change in the Employer Contact(s) or to add Additional Contact(s).

#### **INSTRUCTIONS FOR COMPLETING EMPLOYER CONTACT FORM (NPERS6300):**

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The Employer Contact form must have original signatures. NPERS cannot accept forms received with a typed or stamped signature.

All general correspondence from NPERS will be addressed to the Primary Contact.

An individual who is an Employer Contact for numerous rural districts must complete an Employer Contact form for each district.

All requested information on the form should be completed. You must provide a Primary Contact. Listing Additional Contacts is not required, but is recommended.



Nebraska Public Employees  
Retirement Systems

1221 N Street, Suite 325, P.O. Box 94816  
Lincoln, NE 68509-4816  
402-471-2053 or 800-245-5712  
Fax 402-471-9493  
npers.ne.gov

|                                      |       |      |  |
|--------------------------------------|-------|------|--|
| Employer Name                        |       | Date | Plan Type<br>(Check One)<br><input type="checkbox"/> School<br><input type="checkbox"/> State<br><input type="checkbox"/> County<br><input type="checkbox"/> Judges<br><input type="checkbox"/> Patrol |
| Agency/County Number/District Number |       |      |  |
| Address                              |       |      |  |
| City                                 | State | Zip  |  |

**Employer Contact**

Please complete this form to include the name(s) of the people the Nebraska Public Employees Retirement Systems (NPERS) may record as point of contact. Your Primary Employer Contact should be an individual who is familiar with your employment policies, your payroll system, and the retirement plan and who has access to your personnel records. You may choose whom you wish to be your Primary Employer Contact and may also choose other Additional Contacts. All general correspondence from NPERS will be addressed to the Primary Contact.

If the individual who is the Primary Contact or anyone who is listed as an Additional Contact should change, please complete and submit a new form.

**PRIMARY CONTACT INFORMATION**

|              |                  |
|--------------|------------------|
| Contact Name | Title            |
| Address      | Telephone Number |
| Signature    | Date             |
|              | E-Mail Address   |

**ADDITIONAL CONTACT INFORMATION**

|              |                  |
|--------------|------------------|
| Contact Name | Title            |
| Address      | Telephone Number |
| Signature    | Date             |
|              | E-Mail Address   |
| Contact Name | Title            |
| Address      | Telephone Number |
| Signature    | Date             |
|              | E-Mail Address   |

NPERS6300 Rev. 05/03

|          |
|----------|
| BAR CODE |
|----------|

# PAYROLL ADMINISTRATOR WEB ACCOUNT

NPERS will provide you with a Username and Temporary Password. You will use this information to activate your Payroll Administrator web account with NPERS. You will be reporting payroll and contribution information using the Nebraska Public Retirement Information System (NPRIS).

**Official Nebraska Government Website**

**NPERS**

- Create Your Account
- About Us
- Retirement Board
- Investment Council
- Organization Structure
- Legislation

**Plan Info**

- School
- State
- County
- Patrol
- Judge's
- Deferred Compensation

**Member Info**

- Publications/Videos
- Forms
- Financial Facts
- Call Center
- Retirement Seminars
- Benefit Estimators

## Nebraska Public Employees Retirement Systems

**School, Judges & Patrol** members click below to logon to your NPERS account:

[click to login](#)

[Forgot your NPERS password?](#)

**State, County, DCP, & DROP** members should use the Online Account Access for investment elections and fund transfers:

[click to login](#)

**Mission Statement**

The Nebraska Public Employees' Retirement System recognizes the importance of a successful retirement and is dedicated to providing the highest quality service necessary to assist members in achieving this goal.

**NPERS News**

- ▶ [Fee Reduction for State & County](#)
- ▶ [2009 State & County Seminar Dates](#)
- ▶ [Fee Changes for State & DCP \(pdf\)](#)
- ▶ [Sterling Financial Contract Expires \(pdf\)](#)
- ▶ [Market Declines & Public Pensions \(pdf\)](#)
- ▶ [Cash Balance Rates of Return & Dividends](#)
- ▶ [State & County Investment Fund Returns](#)

**STEP 1**

Go to the NPERS website at [npers.ne.gov](http://npers.ne.gov). The home page will be displayed. If you do not have an online account, please contact NPERS for assistance.

**STEP 2**

Under “NPERS” on the blue sidebar, click on “Create Your Account.”

**STEP 3**

An Electronic Signature Agreement will appear on your screen. Once you have read the agreement, click “I Agree.”

**I Agree**

Clicking on “**I Agree**” signifies that you are signing your report each time you log in to work on your report.

**I Disagree**

If you click on “**I Disagree**,” you will need to remit a signed recap report.



**STEP 4**

You will now see the web page “Manage Your Login Account.” Select “Payroll Administrator.” Click the “Next” button.

**NOTE**

Employer Administrator Account Activation instructions will appear on your screen. Please review these instructions.

|                         |
|-------------------------|
| <b>NPERS</b>            |
| Create Your Account     |
| About Us                |
| Retirement Board        |
| Investment Council      |
| Organization Structure  |
| Legislation             |
| <b>Plan Info</b>        |
| School                  |
| State                   |
| County                  |
| Patrol                  |
| Judge's                 |
| Deferred Compensation   |
| <b>Member Info</b>      |
| Publications/Videos     |
| Forms                   |
| Financial Facts         |
| Call Center             |
| Retirement Seminars     |
| Benefit Estimators      |
| <b>Employer Reports</b> |
| School                  |
| State                   |
| County                  |
| Patrol                  |
| Judge's                 |

## Instructions - Payroll Administrator Account Activation

This page describes the steps needed to activate a 'Payroll Administrator' web account.

**Activity Overview:**

Please enter your personal and professional information so your details can be authenticated. This is required to activate your 'Payroll-Administrator' web account. After your web account has been activated, you will be able to login and access the information pertaining to your agency.

**What you will need:**

- a- The Username given to you by NPERS.
- b- The temporary password given to you by NPERS.  
Choose a new password.
  - \* Must contain at least eight (8) characters
  - \* Must not repeat any character sequentially more than two (2) times
  - \* Must contain at least three (3) of the following four (4):
- c-
  - \* At least one (1) uppercase character
  - \* At least one (1) lowercase character
  - \* At least one (1) numeric character
  - \* At least one (1) symbol
  - \* Cannot repeat any of the passwords used during the previous 365 days.
- d- Your first name, last name.
- e- The Agency unit number for the agency assigned to the web account.
- f- The email address you wish to use for receiving information from NPERS.
- g- Choose a secret question and answer (This is optional)

**Instructions: 2 easy steps!**

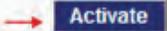
Step 1: Enter the information given to you by NPERS and some personal information

Step 2: Log in!

→ [Next](#)



Click the “Next” button. This will take you to the “Payroll Administrator Account Activation” page.

|                         |  |
|-------------------------|--|
| <b>NPERS</b>            | <h2>Payroll Administrator Account Activation</h2> <p>Welcome to the payroll administrator account activation page. Your account has already been created by NPERS. Fill out the information below to activate your account.</p> <h3>Payroll administrator Activation Form</h3> <p>* All fields are required. <a href="#">form help</a></p> <p>Payroll Administrator Username* <input type="text"/><br/><small>(Sent by NPERS)</small></p> <p>Temp Password* <input type="text"/><br/><small>(Sent by NPERS)</small></p> <p>New Password* (at least 8 characters) <input type="text"/></p> <p>Confirm New Password* <input type="text"/></p> <p>First Name *, MI <input type="text"/></p> <p>Last Name * <input type="text"/></p> <p>Organization Number* <input type="text"/></p> <p>Email Address* <input type="text"/></p> <p>Confirm Email Address * <input type="text"/></p> <p>What is your secret question? <input type="text" value="Select your question"/></p> <p>Answer to your secret question* <input type="text"/></p> <p style="text-align: right;"></p> |
| Create Your Account     |  |
| About Us                |  |
| Retirement Board        |  |
| Investment Council      |  |
| Organization Structure  |  |
| Legislation             |  |
| <b>Plan Info</b>        |  |
| School                  |  |
| State                   |  |
| County                  |  |
| Patrol                  |  |
| Judge's                 |  |
| Deferred Compensation   |  |
| <b>Member Info</b>      |  |
| Publications/Videos     |  |
| Forms                   |  |
| Financial Facts         |  |
| Call Center             |  |
| Retirement Seminars     |  |
| Benefit Estimators      |  |
| <b>Employer Reports</b> |  |
| School                  |  |

**STEP 6** Enter the User Name/User ID and temporary password sent to you by NPERS. Enter your new password and the remaining items on the page. The information you enter on this page will be validated against existing information in NPRIS.

**STEP 7** Click on the “Activate” button.

**STEP 8** If the data you entered is valid, the “Account Activation Confirmation” page will be displayed.

*You should print this page and save it for future reference.*

**NOTE** If your account is not activated, an error page will be displayed with an error number. You may contact NPERS via the Contact Us link on the bottom of this page, making sure to mention the error number.

# CHANGE YOUR WEB PROFILE

**NPERS**

- Logoff
- About Us
- Retirement Board
- Investment Council
- Organization Structure
- Legislation

**Employer Home**

- Change Web Profile
- Work on ER Reports
- Work on Exmptn Info

**Plan Info**

- School
- State
- County
- Patrol
- Judge's
- Deferred Compensation

**Member Info**

## Employer Reporting Home Page

You have successfully logged into our web site.

**Messages from NPERS**

- All users, we have upgraded our site.

**Employer information**

Employer : Nebraska Dept of Education

Employer Number : 00-DE

e-mail Address : jason.bailey@nebraska.gov

**Account Links**

[Change Web Profile](#) - Click here to change your web profile.

[Work on ER Reports](#) - Click here to create /update your employer report.

[Work on Exmptn Info](#) - Click here to create /update your Salary Info report.

[FAQ's](#) - Click here for answers to frequently asked questions.

**STEP 1**

Click on “Change Web Profile” on the sidebar tab if you need to change your password, email address or security question.

**NPERS**

- Logoff
- About Us
- Retirement Board
- Investment Council
- Organization Structure
- Legislation

**Employer Home**

- Change Web Profile
- Work on ER Reports
- Work on Exmptn Info

**Plan Info**

- School
- State
- County
- Patrol
- Judge's

## Instructions - Change Web Account Information

**Activity Overview:**

Filling in the information on this page will allow you to change your password, email address or your secret question and the answer to the secret question.

**Instructions: 4 easy steps!**

**Step 1:** To change your password, click the “Change Password?” checkbox and type in your old password and new password. The Password should be alphanumeric.

**Step 2:** To change the first name and / or last name, type your first name, last name.

To change your email address, type in your new email address. An email will be sent to you to the new email address if you decide to change your current email address.

**Step 3:** Select a secret question from the “What is your secret question?” list if you want to change your secret question.

**Step 4:** Key in a new secret question if you want to change your secret question.

→ **Next**

**STEP 2**

Read instructions, then click “Next.”

Official Nebraska Government Website

Welcome Back, Jason Bailey  
Employer: Nebraska Dept of Education

Search  Go!

### Change Web Account Information

Previously, NPERS had notified members and employers that our automated system called PIONEER is being upgraded into NPRIS (Nebraska Public Retirement Information System), which uses web-based technologies. This update was effective on Monday, March 2, 2009.

Judges, Patrol and School Plan members using the website to access their account information and employers will experience a more secure approach to accessing NPRIS, which uses some of the latest security technology. Members and employers will be required to update their password the first time they sign on to the NPRIS website. The website prompts the member and employer to change the password to a "stronger" format.

This format requires the following password content:

- Must contain at least eight (8) characters
- Must not repeat any character sequentially more than two (2) times
- Must contain at least three (3) of the following four (4):
  - At least one (1) uppercase character
  - At least one (1) lowercase character
  - At least one (1) numeric character
  - At least one (1) symbol
- Cannot repeat any of the passwords used during the previous 365 days.

They are also requested to provide an Answer to a Secret Question, to be used if they forget their password. If you have questions, please call the Nebraska Public Retirement Systems at (402) 471-2053 or Toll Free 800-245-5712.

This page will allow you to update your web account information. You can change your password, email address, question and answer to secret question.

#### Change Web Account Information

\* All fields are required.

Change Password?

Old password

New password (at least 8 characters)

Confirm new password

First name

Last name

Email

What is your secret question?

Answer to secret question?



Use this screen to change your web account information.



If you have changes to your contact information, you will also need to complete and remit an original, updated Employer Contact form.

# CHAPTER 2

## ELIGIBILITY & ENROLLMENT

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### ELIGIBILITY REQUIREMENTS

---

You are responsible for determining the membership status of your employees. If deductions are not made when mandatory membership applies, the member and school must “make-up” those contributions and NPERS will charge the school district for the interest the member would have earned.

### MANDATORY MEMBERSHIP

The following employees *must* be enrolled at the date of hire or at the time of position change:

#### EMPLOYEES

---

1. Must be an employee of a Nebraska school district, an educational service unit, the state or a county (if the position with the state or county requires a teaching certificate).
2. Must be a permanent employee working in a position at one or more schools requiring an average of at least 15 hours per week on an ongoing, regular basis, or have a full-time contract (teacher or administrator).

*If the position of an employee initially hired to work less than 15 hours per week changes to a position requiring 15 or more hours per week, the employee should be enrolled in the plan at that time. If an employee initially hired to work less than 15 hours per week starts working an average of **15 hours or more per week in each calendar month of any three calendar months during a retirement plan year (July 1-June 30)**, they must be enrolled in the plan. The “mandatory effective date of participation” in the plan is the next pay period following the pay period where the employee worked an average of 15 hours or more per week for each of 3 calendar months during the plan year. The 3 calendar months do not have to be consecutive. If the employee did not begin participation on the “mandatory effective participation date,” make-up contributions will be required going back to the “mandatory effective participation date” or two years, whichever is less. **The Employer is required to complete the Employer share of the Makeup Agreements even if the Employee terminates employment before the completion of the agreement. Once the employee begins contributing to the plan, the employee shall remain in the plan until termination or retirement.***

**For Example:** A permanent part-time employee worked an average of 14 hours per week in September of the plan year, an average of 18 hours per week in October, an average of 12 hours per week in November, an average of 20 hours per week in December, an average of 14 hours per week in January, and an average of 16 hours per week in February. The employee has now worked an average of 15 or more hours per week for each of 3 calendar months in a plan year; therefore, the employee is required to participate in the plan. The next pay period in March would be the “mandatory effective participation date” when contributions must begin. No make-up contributions would be required if the employee begins participation in March. If the employer did not contribute in March and waited several months, make-up contributions would be required going back to March. The employee is now a member of the plan and must remain in the plan, regardless of the average number of hours worked going forward.

For your use in tracking substitute and extra duty hours, there is a sample “Substitute Log” and a sample “Extra Duty Log” on pages 2-4 and 2-5. These logs are samples only and are not required to be turned in to NPERS; however, these may prove beneficial during an audit of school payroll records for retirement purposes.

### **RETIRED EMPLOYEES WHO BECOME REEMPLOYED**

---

1. Must be a retired employee who has become reemployed in a Nebraska public school district.
2. Must have had a 180-day bona fide separation from service
3. Must follow the aforementioned eligibility requirements

### **TEMPORARY EMPLOYEES**

---

Temporary employees who average 15 hours or more per week and have worked in the same position for more than one year.

### **ELECTION OF NON-MEMBERSHIP**

---

An Election of Non-Membership is no longer valid if the employee:

- Had a break in service; or
- Moved from a non-certified position to a certified position.

*(See Nonmembers.)*

## **EMPLOYEES WHO CAN NOT BE MEMBERS**

The following employees *can not* be members of the Plan:

### **PART-TIME EMPLOYEES**

---

Employees whose current employment position(s) in a Nebraska public school average **less than 15 hours per week** on an ongoing basis.

### **TEMPORARY/SUBSTITUTE EMPLOYEES**

---

Temporary and substitute employees **not hired on an ongoing, regular basis**, unless already eligible due to other position(s) within a Nebraska public school.







---

# ENROLLMENT PROCEDURES

---

The following procedures are necessary when enrolling an employee into the Plan.

## NEW MEMBERS

You will provide to NPERS all necessary membership information through the Wage and Contribution Reporting process.

### NEW PLAN MEMBER WELCOME PACKET

---

You should provide a “New Plan Member Welcome Packet” to all new employees and re-hires. Please assemble a “packet” that includes the publications listed below.

You may request quantities of these items from NPERS using the Order Blank NPERS0205 (*see Appendix B*) or you may print them from our website at [npers.ne.gov](http://npers.ne.gov).

### CONTENTS OF THE NEW PLAN MEMBER WELCOME PACKET

---

1. **School Employees Retirement System Plan Member Handbook**
2. **Vesting Credit Application (NPERS2101)** (*See explanation, page 2-7.*)
3. **Beneficiary Designation Form (NPERS1300)** which the employee should complete in full, sign in the presence of a Notary Public, and submit to NPERS.

### PREVIOUS EMPLOYMENT OUT-OF-STATE

---

New employees who have previously been employed out-of-state may be eligible to purchase credit for the out-of-state service. (*See Chapter 5, page 5-1.*)

### PREVIOUS MEMBERS – REEMPLOYED

---

Employees who have previously been members of the Plan and are returning to work with a school district should complete a new **Beneficiary Designation Form** and submit it to NPERS. Also, you should give reemployed members a **Plan Member Handbook**.

Those members who received a refund may be eligible to repay a refund to the Plan and receive credit for the refunded years of service. (*See Chapter 5, page 5-1.*)

### RETIRED MEMBERS (RECEIVING A RETIREMENT BENEFIT)

---

A retired School Plan member who returns to work in a Nebraska public school and are reemployed after the required 180-day break in service will continue to receive his/her regular monthly retirement benefit. (*See “Reemployment After Retirement, page 7-16.*)

When a retired member is reemployed as a permanent employee and works 15 or more hours per week on an ongoing, regular basis after a 180 calendar day break in service, they return as a new employee. You must withhold retirement contributions from their compensation. They will receive new service credit commencing with the date of employment. The retiree’s retirement number with NPERS will remain the same number as before retirement.

---

## VESTING CREDIT

---

**Employee Must Apply Within 30 Days of Hire:** If a newly hired employee participated in another Nebraska governmental retirement plan during previous employment (see examples below), the participation may count toward vesting credit in the School Plan. The employee must apply to NPERS *within 30 days of hire* using an Application for Vesting Credit form (NPERS2101) (*see sample, page 2-8*). The employment may have been full-time or part-time, as long as the employee met eligibility requirements to participate in that retirement plan. Any resulting credit approved by NPERS will not be included as years of service for benefit calculations, but will apply to vesting.

**Examples of Nebraska governmental employment include:** state government, municipal government, public power district, law enforcement, county government, state university or state college. (Employment that would not qualify would be federal employment, out-of-state university or college, and any non-governmental employment.)

**NOTE**

It is **your** responsibility to give all employees an Application for Vesting Credit form (NPERS2101) when they are hired **whether you think they qualify or not**. This is because of the short time period allowed by law within which employees may apply for vesting credit. **It is then the responsibility of the employee** to return the completed application to NPERS within 30 days of hire.

As a good business practice, NPERS recommends you obtain each new employee's written acknowledgment that he/she received an Application for Vesting Credit form.

If a newly hired employee has simply changed employment from one Nebraska public school to another, it is not necessary for him/her to apply for vesting credit.



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Retirement Systems

1221 N Street, Suite 325, P.O. Box 94816  
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402-471-2053 or 800-245-5712  
Fax 402-471-9493  
npers.ne.gov

|  |                         |                   |                     |                   |                     |                                  |
|--|-------------------------|-------------------|---------------------|-------------------|---------------------|----------------------------------|
| Name   | Last <i>DOE</i>         | First <i>John</i> | Middle <i>Q.</i>    | Date of Birth     | <i>02 - 13 - 68</i> | Plan Type<br>(Check One)         |
| Social Security Number   | <i>555 - 55 - 5555</i>  |                   | Retirement Number   |                   |                     |                                  |
| Address  | <i>1234 Treetop Ln.</i> |                   | City                | <i>Mapleville</i> | State               | <i>NE</i>                        |
| Zip  | <i>60000</i>            |                   |                     |                   |                     |                                  |
| Home Phone   | <i>402-555-5555</i>     | Work Phone        | <i>402-555-1234</i> |                   | Employer            | <i>Mapleville Public Schools</i> |
| <b>Application For Vesting Credit/Prior Service Credit – School &amp; Patrol</b> |                         |                   |                     |                   |                     |                                  |

**SEE REVERSE SIDE FOR COMPLETE INSTRUCTIONS**

|                                      |                                  |              |                   |   |
|--------------------------------------|----------------------------------|--------------|-------------------|---|
| School/Patrol Currently Employed By: | <i>Mapleville Public Schools</i> | DATE OF HIRE | <i>01/22/2009</i> | <input checked="" type="checkbox"/> FT<br><input type="checkbox"/> PT |
|--------------------------------------|----------------------------------|--------------|-------------------|---|

**LIST ALL NEBRASKA PUBLIC EMPLOYMENT**

The following should be completed by you.  
Please include all past participation with another Nebraska Governmental Entity as well as any past participation with your current employer.

BELOW SHOULD REFLECT DATES YOU PARTICIPATED IN ANOTHER NEBRASKA GOVERNMENTAL PENSION PLAN.

| PLACE OF EMPLOYMENT         | (CHECK ONE)  | DATES OF PARTICIPATION |                 |
|-----------------------------|--|------------------------|-----------------|
|                             |  | FROM                   | TO              |
| <i>Dixon County Sheriff</i> | <input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time | <i>08/31/03</i>        | <i>05/31/04</i> |
| <i>Dixon County Sheriff</i> | <input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time | <i>09/01/04</i>        | <i>05/31/05</i> |
| <i>Dixon County Sheriff</i> | <input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time | <i>08/31/05</i>        | <i>05/31/06</i> |
|                             | <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time            | <i>/ /</i>             | <i>/ /</i>      |
|                             | <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time            | <i>/ /</i>             | <i>/ /</i>      |

**IDENTIFY CONTACT PERSON FOR PREVIOUS GOVERNMENT PLAN:**

|          |                              |        |                                |
|----------|------------------------------|--------|--------------------------------|
| Name:    | <i>Betty Webb</i>            | Dept.: | <i>Dixon County Sheriff</i>    |
| Address: | <i>PO Box 007, Dixon, NE</i> |        | Phone: <i>(402) 555 - 1111</i> |

This form must be completed and received by NPERS within **30 days** of your date of hire.

I hereby certify and warrant that, to the best of my knowledge and belief, the foregoing is true and correct.

Signature of Member: *John Q. Doe* Date: *02/18/2010*

|          |
|----------|
| BAR CODE |
|----------|

## Instructions for Completing the Application for Vesting Credit

As a new employee you have 30 days to make application for vesting credit.

**“Vesting means to qualify for the employer contributions made on your behalf. In the school and state patrol plans this also means qualifying to receive a monthly retirement benefit.”** The application must be filed with the Public Employees Retirement Systems within 30 days of your date of hire.

All past retirement participation must be in Nebraska Governmental Plans. It is your responsibility to have the form properly completed and filed.

### ■ Print or type all the requested information

#### TOP SECTION:

- **School/Patrol Currently Employed By** is where you work now.
- **Date of Hire** is the date you commenced working in your new position. If you are with the State Patrol, this would be your date of graduation from camp. *Circle FT/PT to indicate full or part time position.*

#### MIDDLE SECTION:

- List your Nebraska Governmental Retirement Plan information and/or past participation with your current employer here.
- *Dates are the dates you were in the plan, not when you were employed.*

**Sign the form and forward it to the Retirement Office immediately.** Your Vesting Credit Application will be considered filed on time if mailed in an envelope properly addressed to the Nebraska Public Employees Retirement Systems, postage prepaid, and postmarked before midnight of the final filing date. If the final filing date for such application falls on a Saturday, Sunday, or legal holiday, the next secular or business day shall be the final filing date. If the application is not mailed, the date the application is received by NPERS shall be the date used to determine whether the application was timely filed.

**NOTE:** This is not a buy back. You will be notified by the Public Employees Retirement Board if you qualify for vesting credit. Vesting credit is not included in the calculation of your benefit.

If you need assistance, call the Retirement Office at **402-471-2053** (Lincoln) or Toll-Free at **1-800-245-5712**.



# CHAPTER 3

## WAGE & CONTRIBUTION REPORTING

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### REPORTING METHODS

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*The Wage & Contribution Report may be submitted one of three ways:*



**Internet**



**Diskette**



**Paper**

**NOTE**

The website is unavailable between 9 p.m. and 2 a.m. for batch processing.

### DUE DATES

---

The Wage and Contribution Report and payment must be submitted to NPERS **no later than the 10th day of each month**. If the 10th day falls on a weekend or holiday, the report must be received by NPERS the following workday.

NPERS will send a billing notice to employers if a late penalty or late interest is assessed. The amount should be paid with your next report. These amounts should be noted on the Recap Report, or on the internet “Creating a New Report” screen.

Neb. Rev. Stat. § 79-960 of the School Retirement law provides that the Public Employees Retirement Board (PERB) may charge the employer an administrative fee not to exceed \$25.00 if the information and money are delinquent or are not timely received by the PERB. In addition, the PERB may charge the employer a late fee of thirty-eight thousandths of one percent of the amount required for each day such amount has not been received. The late fee may be used to make a member’s account whole for any costs that may have been incurred by the member due to the late receipt of contributions. The PERB will charge the employer an amount equal to the interest which would have accrued if the delinquent report causes the employee to lose interest on his/her account. The proceeds of the interest charged will be used to reimburse the account of each school employee deprived of interest by the delay.

---

# EMPLOYER REPORTING INFORMATION

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*For each eligible member, you must provide the following information:*

## **1 Social Security Number**

### **SOCIAL SECURITY NUMBER**

---

Please verify the Social Security Number you are reporting. Please keep a copy of the employee's SSN card on hand in case we request this to verify information.

## **2 Salary/Compensation**

### **SALARY/COMPENSATION**

---

Provide gross salary or compensation for which retirement is withheld for the pay period reported and as defined in Neb. Rev. Stat. §79-902(35):

### **COMPENSATION**

---

Compensation means gross wages or salaries payable to the member for personal services performed during the plan year and **includes** overtime pay, member retirement contributions, retroactive salary payments paid pursuant to court order, arbitration or litigation and grievance settlements, and amounts contributed by the member to plans under §§125, 403(b), and 457 of the Internal Revenue Code. [§79-902(35)].

Compensation **does not include** fraudulently obtained amounts as determined by the PERB, amounts for unused sick leave or unused vacation leave converted to cash payments, insurance premiums converted to cash payments, reimbursement for expenses incurred, fringe benefits, or bonuses for services not actually rendered, including, but not limited to, early retirement inducements, cash awards, severance pay, or beginning September 4, 2005, employer contributions made for purposes of separation payments made at retirement and early retirement inducements.

- A “benefit converted to cash” means a benefit given by an employer to its employee, and that the employee has individually arranged to have paid to her/him as cash in lieu of receiving the benefit. (**Example:** Cash amount paid to an employee because the employee chooses not to participate in a health care benefit otherwise available to her/him.) Such compensation is a fringe benefit regardless of the form in which it is taken and is not to be reported as retirement compensation.
- In contrast, an employer may give its employees an amount of wages or salary through payroll, and allow the individual employee to elect to purchase a fringe benefit with the cash, or simply to receive the cash. (**Example:** Flat salary amount which is provided to employees, from which the individual employees could choose one or more options from a §125 plan, or could choose to receive the amount in cash.) Such amounts are retirement compensation and should be reported as compensation.
- The status of compensation as “taxable” or “not taxable” does **not** determine whether it is considered to be retirement compensation.

### **CATEGORY**

---

Category of school employee means either all employees of the employer who are administrators or certificated teachers or all employees of the employer who are not administrators or certificated teachers, or both.

## CONSISTENCY

---

- School employers must be consistent in the reporting of compensation for ALL employees. If the majority of the school's employees have negotiated a contract that includes a §125 Plan where fringe benefits pass through the employee's payroll and thus salary reported to NPERS includes these fringe benefits, then you should report compensation in the same manner for all other employees who either negotiate individual contracts or are not covered by a contract.
- If a majority of the school employees within a district are not covered by a §125 Plan and fringe benefits do not pass through payroll, then the salary reported to NPERS is not to include these fringe benefits. Therefore, to be consistent, any individual employees who have either an individual contract or are not covered by a contract must have compensation reported in the same manner as the majority of the employees.
- If a School district has consistently paid "other fringe benefits" for certain employees, but later negotiates a contract to include the value of those benefits as "salary," this clearly violates the prohibition of "fringe benefits converted to cash." This is disallowed in the definition of "compensation" in the School Retirement Act and therefore the value of other fringe benefits cannot be reported as compensation.

The key is **consistency within the school district** and preventing individual employees from artificially "spiking" salary late in their careers in an attempt to obtain a larger benefit at retirement.

## COACHING AND EXTRA DUTY

---

If it is not possible to track exact hours worked, the school and employee must agree on a "fair" number of hours to report. It is important to be consistent when reporting extra hours with extra wages.

## SUBSTITUTE EMPLOYMENT

---

If an eligible and contributing regular employee is also performing substitute duties (e.g. part time music teacher asked to substitute teach), contributions must be made to the Plan for **ALL** service, both regular and substitute.

## 3 Employee Contribution

### EMPLOYEE CONTRIBUTION

---

Provide employees' retirement contributions for the pay period being reported using the current percentage rate for contributions. Do not include any prior or future pay periods in this amount. Corrections or adjustments to previous pay periods must be listed on an Adjustment Report. Future pay period contributions and hours should be reported within the applicable month on the Wage & Contribution Report.

Contributions for employees eligible to participate in the School Retirement Plan should commence immediately upon employment. Deductions should begin with the first paycheck.

### CONTRIBUTION RATES

---

The Employee and Employer contribution rates are set by law at the percentages indicated on the following page.

| FROM  | THROUGH    | EMPLOYEE RATE   | EMPLOYER RATE |
|---|------------|---|---------------|
| 07/01/1945                                  | 09/30/1967 | 5.00%<br><i>(maximum contribution of \$120.00, could elect \$180)</i> | None          |
| 10/01/1967<br><i>(effective 07/01/1968)</i> | 06/30/1976 | 3.50%   | 20%           |
| 07/01/1976                                  | 06/30/1977 | 3.50%   | 45%           |
| 07/01/1977                                  | 06/30/1979 | 3.50%   | 55%           |
| 07/01/1979                                  | 06/30/1980 | 3.50%   | 58%           |
| 07/01/1980                                  | 06/30/1981 | 3.50%   | 41%           |
| 07/01/1981                                  | 06/30/1982 | 3.50%   | 45%           |
| 07/01/1982                                  | 06/30/1983 | 3.50%   | 53%           |
| 07/01/1983                                  | 09/30/1984 | 3.50%   | 100%          |
| 10/01/1984                                  | 06/30/1985 | 4.80%   | 100%          |
| 07/01/1985                                  | 06/30/1986 | 4.80%   | 108%          |
| 07/01/1986                                  | 06/30/1988 | 5.40%   | 101%          |
| 07/01/1988                                  | 06/30/1989 | 5.90%   | 101%          |
| 07/01/1989                                  | 06/30/1990 | 6.18%   | 101%          |
| 07/01/1990                                  | 06/30/1993 | 6.52%   | 101%          |
| 07/01/1993                                  | 06/30/1994 | 7.73%   | 101%          |
| 07/01/1994                                  | 06/30/1995 | 7.26%   | 101%          |
| 07/01/1995                                  | 06/30/1996 | 7.31%   | 101%          |
| 07/01/1996                                  | 08/31/2005 | 7.25%   | 101%          |
| 09/01/2005                                  | 08/31/2006 | 7.98%   | 101%          |
| 09/01/2006                                  | 08/31/2007 | 7.83%   | 101%          |
| 09/01/2007                                  | 08/31/2009 | 7.28%   | 101%          |
| 09/01/2009                                  | 08/31/2011 | 8.28%   | 101%          |
| 09/01/2011                                  | 08/31/2012 | 8.88%   | 101%          |
| 09/01/2012                                  | 08/31/2017 | 9.78%   | 101%          |
| 09/01/2017                                  |            | 7.28%   | 101%          |

*For each employee you must also provide the following information:*

#### **4 Hours Worked**

##### **HOURS WORKED**

Provide actual number of hours worked during the pay period being reported. NPERS may contact you if hours reported are zero or are excessive per pay period.

##### **HOURS TO BE REPORTED FOR SERVICE CREDIT**

- Extra duty hours
- Subbing hours when eligible
- Holidays
- Stipends
- Used leave

##### **HOURS NOT TO BE REPORTED FOR SERVICE CREDIT**

- Lump sum payments at termination
- Unused leave
- Disability

See the creditable service section of the Plan member handbook for additional information.

|   |   |
|---|---|
| <b>5 Employee Name</b>  |   |
| 5a  | Prefix – Mr., Mrs., Dr., etc.   |
| 5b  | Last Name – Employee’s Last Name  |
| 5c  | First Name – Employee’s First Name  |
| 5d  | Mi – Employee’s Middle Initial  |
| <b>6 Employee Contact Information</b>   |   |
| 6a  | Address Line 1 – First line of employee’s address   |
| 6b  | Address Line 2 – Second line of employee’s address  |
| 6c  | City, State, Zip +4 – Employee’s city, state, and extended zip code                             |
| 6d  | Date of Address Change – Must be a date from the current reporting period to effect the change. |
| <b>7 Date of Birth</b>  |   |
| Employee’s Date of Birth.   |   |
| <b>8 Date of Hire</b>   |   |
| Date member commenced work with your school. If unknown, leave blank and provide for any new employee.                      |   |
| <b>9 Citizenship</b>  |   |
| Identify if the employee is a United States citizen or Permanent Resident.  |   |
| Y   | Citizen or permanent resident   |
| N   | Non-Citizen   |
| <b>10 Gender</b>  |   |
| M   | Male  |
| F   | Female  |
| <b>11 Position</b>  |   |
| Indicate if member is a classified or non-classified employee by using ‘Certified’ or ‘Non-Certified’ to determine.         |   |
| N   | Non-Classified: A Certified teacher/employee would be “Non-Classified.”                         |
| C   | Classified: A Non-Certified teacher/employee would be “Classified.”                             |
| <b>12 Term Date</b>   |   |
| Date on which the member’s employee/employer relationship dissolved. This date is determined by the school.                 |   |
| <b>13 Installment Amount</b>  |   |
| Member payroll deductions (authorized by agreement) that are remitted toward a Purchase of Service, as determined by NPERS. |   |
| <b>14 Employer Make-Up Contribution</b>   |   |
| Employer’s share of make-up contributions, as determined by NPERS.  |   |

|  |
|--|
| <b>15 Employee Make-Up Contribution</b>                            |
| Employee's share of make-up contributions, as determined by NPERS. |

|  |
|--|
| <b>16 Make-Up Late Interest</b>  |
| Employer paid interest on make-up contributions, as determined by NPERS. |

*Do not begin a member's installment, make-up or interest payments until you have received the proper instructions from NPERS.*

## CONTRIBUTIONS REMITTED IN ERROR

The following are examples of compensation that is not reportable for retirement purposes under the statutes.

| <b>Contributions should not be withheld from the following:</b>                                |  |   |
|--|--|---|
| Payments for <b>unused vacation or sick leave</b> , whether paid periodically or in a lump-sum | Payments an employee may receive from <b>Worker's Compensation</b> | Compensation that can be <b>manipulated by the employee</b> |
| <b>Employer paid fringe benefits</b> (e.g., LTD premiums)                                      | <b>Retirement</b> incentive pay or retirement bonuses              | Bonuses for services <b>not actually rendered</b>           |
| <b>Severance pay</b>   | <b>Cash awards</b>   | <b>Reimbursement</b> for expenses                           |
| <b>Disability</b> paid by insurance company  | <b>Insurance premiums</b> converted to cash payments               | Compensation that is <b>fraudulently obtained</b>           |
|  | <b>Jury duty pay</b>   |   |

During audits of your school, contributions remitted in error will be reviewed and addressed. Correction(s) will be required if compensation is being or has been improperly reported. Contributions remitted in error are subject to refund and will be deducted from a future report. You should note, however, that NPERS' rules and regulations *limit the length of time* for which corrections can be made. The member's portion of contributions can be refunded going back **two years prior** to the reporting period the adjustments are completed. The employer's portion can be refunded for **one year prior** to the reporting period the adjustments are completed. Contributions reported in error prior to the allowed time limit (2 years-employee; 1 year-employer) will not be refunded.

*The relevant Rule and Regulation (303 NAC Chapter 18) is as follows:*

### 003 EXCESS CONTRIBUTIONS

*003.01 If NPERS determines that a retirement system has received an excess employee contribution, NPERS shall return the excess employee contribution to the employer, and the employer shall return the excess employee contribution to the employee.*

*003.02 If NPERS determines that a retirement system has received an excess employer contribution, NPERS shall credit the excess employer contribution against future employer contributions. Adjustments due to excess employer contributions shall be made within one year of the date the excess contribution was received by NPERS. If more than one year has passed since the date the contribution was received, the excess contribution shall not be adjusted.*

## 010 STATUTE OF LIMITATIONS

*010.01 Every claim and demand under these regulations and against NPERS or the Board shall be forever barred unless the action is brought within two years of the time at which the claim accrued.*

Once an employer is notified that contributions have been reported on improper compensation, it is the **responsibility of the employer** to discontinue the improper contributions and correct the previous errors. Please contact NPERS for assistance when reporting adjustments. (Improper compensation, even if not refunded, will not be considered when calculating a retirement benefit.)

## COMPENSATION CAP

There are caps on the amount of salary used in determining “final average compensation” when calculating a retirement benefit amount, as follows.

### 9% COMPENSATION CAP

From July 1, 2012 up to July 1, 2013, increases in compensation for **School** plan members (with the same employer) greater than 9% per year, during the five years prior to retirement, will be excluded when calculating retirement benefits. **No exceptions** increasing the 9% cap will be allowed.

### 8% COMPENSATION CAP

Beginning July 1, 2013, increases in compensation for **School** plan members (with the same employer) greater than 8% per year, during the five years prior to retirement, will be excluded when calculating retirement benefits. **No exceptions** increasing the 8% cap will be allowed.

### 7% COMPENSATION CAP

Effective July 1, 2005 to June 30, 2012, there is a 7% annual cap of retirement compensation earned for the last 60 months before a member’s retirement. Under the bill, retirement compensation with the same employer may not exceed the prior year amount plus 7%, unless an exception applies.

| <b>The statutory exceptions are:</b>                                  |   |   |                         |
|---|---|---|-------------------------|
| If the member experienced a substantial change in employment position | If the change was the result of a collective bargaining agreement | If the employer made a district-wide permanent benefit change | If no valid exemption   |
| <b>Exemption Code A</b>   | <b>Exemption Code B</b>   | <b>Exemption Code C</b>                                       | <b>Exemption Code Z</b> |

If a member qualifies for an exception, the School is **required** to notify NPERS within 90 days of the end of the plan year. Because June 30 is the end of the plan year, **reports are due to NPERS by September 28.**

For the end of each plan year, NPERS will provide school Employer Contacts with a PRELIMINARY list of School Plan members that we show have exceeded the 7% salary cap. NPERS will provide the list to schools in the same method the Employer Contact reports their monthly contributions to NPERS (i.e. paper reporters will receive a paper report of those exceeding the 7% cap, electronic reporters will receive an electronic report, disk reporters will receive a paper copy). The Employer Contact must indicate allowable exceptions, if any, and submit the completed report to NPERS in the same manner as received.

**NOTE**

The Employer Contact is responsible for adding any employees the NPERS report may not have included.

## RECOGNIZED COLLECTIVE-BARGAINING UNIT

A Recognized Collective-Bargaining Unit is a group of employees similarly situated with a similar community of interest appropriate for bargaining recognized as such by a school board.

## 10% COMPENSATION CAP

There is a 10% annual cap on retirement compensation earned during the fiscal years 1999-2000 through 2004-2005. NPERS may request additional information.

## PAYROLL WITHHOLDING

Since January 1, 1986, employee contributions to retirement are to be tax sheltered. These contributions are not subject to federal or state income tax (FIT or SIT) until the retirement account is withdrawn or the member begins taking a monthly benefit. This does not affect Social Security withholding. Section 125 Plans also allow employees to shelter gross pay used for payment of health or dependent care expenses from taxation, but those amounts **do** affect calculation of Social Security. Refer to the following chart for examples of various payroll calculations.

| <b>USING §125 PLAN FOR INSURANCE PREMIUMS</b> |                                  | <b>Without<br/>§125 Plan</b> | <b>With<br/>§125 Plan</b> |
|---|----------------------------------|------------------------------|---------------------------|
| <b>Retirement<br/>Calculation</b>             | Retirement Compensation*         | \$ 2,000.00                  | \$ 2,000.00               |
|   | Contribution Rate**              | x 8.28%                      | x 8.28%                   |
|   | <b>Retirement Deduction</b>      | <b>\$ 165.60</b>             | <b>\$ 165.60</b>          |
| <b>Social Security<br/>Calculation</b>        | Gross Pay                        | \$ 2,000.00                  | \$ 2,000.00               |
|   | Health and Dental Premiums       | 0.00                         | -100.00                   |
|   | Flex Plan Contributions          | 0.00                         | -15.00                    |
|   | <b>Social Security Base</b>      | <b>\$ 2,000.00</b>           | <b>\$ 1,885.00</b>        |
|   | Social Security Rate             | x 7.65%                      | x 7.65%                   |
| <b>Social Security Deduction</b>              | <b>\$ 153.00</b>                 | <b>\$ 144.20</b>             |                           |
| <b>Tax Withholding<br/>Calculation</b>        | Gross Pay                        | \$ 2,000.00                  | \$ 2,000.00               |
|   | Retirement Deduction             | - 165.60                     | - 165.60                  |
|   | Health and Dental Premiums       | 0.00                         | - 100.00                  |
|   | Flex Plan Contributions          | 0.00                         | - 15.00                   |
|   | <b>FIT and SIT Base</b>          | <b>\$ 1,834.40</b>           | <b>\$ 1,719.40</b>        |
|   | Estimated Withholding Percentage | x 20%                        | x 20%                     |
|   | <b>FIT and SIT Withholding</b>   | <b>\$ 366.88</b>             | <b>\$ 343.88</b>          |
| <b>Net Pay</b>                                | Gross Pay                        | \$ 2,000.00                  | \$ 2,000.00               |
|   | Retirement Deduction             | - 165.60                     | - 165.60                  |
|   | Health and Dental Premiums       | - 100.00                     | - 100.00                  |
|   | Flex Plan Contributions***       | - 15.00                      | -----                     |
|   | Social Security Deduction        | - 153.00                     | - 144.20                  |
|   | FIT and SIT withholding          | - 366.88                     | - 343.88                  |
|   | <b>Net Pay</b>                   | <b>\$ 1,214.52</b>           | <b>\$ 1,231.32</b>        |

\* See information on Salary or Compensation definition on page 3-2 for retirement plan purposes as this may not always be the same as Gross Pay. \*\* Contribution rate is 8.28% through 8/31/14; then 7.28%. \*\*\* This health expense must be paid out of net pay since no §125 Plan.

# WAGE & CONTRIBUTION REPORT

*The following pages provide instructions for each of the methods of submitting your Wage & Contribution report.*



**Internet**  
(See Page 3-10)



**Diskette**  
(See Page 3-39)



**Paper**  
(See Page 3-41)

## ADJUSTMENT REPORT

The Wage & Contribution Report must list only amounts for the current pay period. Adjustments or additions to previous pay periods must be listed on an Adjustment Report. For further instructions on completion of the Adjustment Report, see page 3-45 for an Internet adjustment and page 3-48 for Diskette or Paper.

## PREPARING FILES FOR UPLOAD

Follow the steps below to prepare your files for upload. You will need to rename the file to fit the proper format and hide your file extensions.

### FOR WINDOWS XP, WINDOWS 2000 AND WINDOWS 98

1. Right click on the "Start" button at the bottom left side of the computer screen.
2. Go to "Explore."
3. Find your file with the retirement report
4. At the top of your screen, click on "Tools" (Windows 2000) or "View" (Windows98).
5. Click on "Folder Options."
6. Click the tab "View."
7. Find "Hide File Extensions for Known File Types." Be sure the box beside this option is NOT checked. **Then follow steps 8-12 below.**

### FOR WINDOWS VISTA

1. Click on the "Start" button.
2. Select "Control Panel," and choose "Appearance and Personalization."
3. Select "Folder Options."
4. Click the "View" tab.
5. Under "Advanced Settings," locate the check box beside "Hide Extensions for Known File Types." Check this box.
6. Click "Okay."
7. **Follow steps 8-12 below.**

8. Click "Apply" if prompted and then "Okay" to exit.

9. Right Click on the file.

10. Choose "Rename" (this will highlight the filename so it can be modified).

11. Change the filename to fit the following format:

|                             |          |                               |       |          |
|-----------------------------|----------|-------------------------------|-------|----------|
| 2-DIGIT<br>COUNTY<br>NUMBER | -        | 2-DIGIT<br>DISTRICT<br>NUMBER | .     | MMDDYYYY |
|                             | (HYPHEN) |                               | (DOT) |          |

(MMDDYYYY = month, day and year representing the last day of the month being reported.

For the March report, this might appear as "05-95.03312010."

12. Click "Enter."

This file is now ready to be uploaded via the internet. Once completed, you will not have to repeat the steps 1-8. The only steps you may need to follow for future reports are steps 9-12.

# INTERNET WAGE & CONTRIBUTION REPORT

You may submit your Wage & Contribution data by logging on to the NPERS' web site and entering your information online. The information can be added in the following ways:

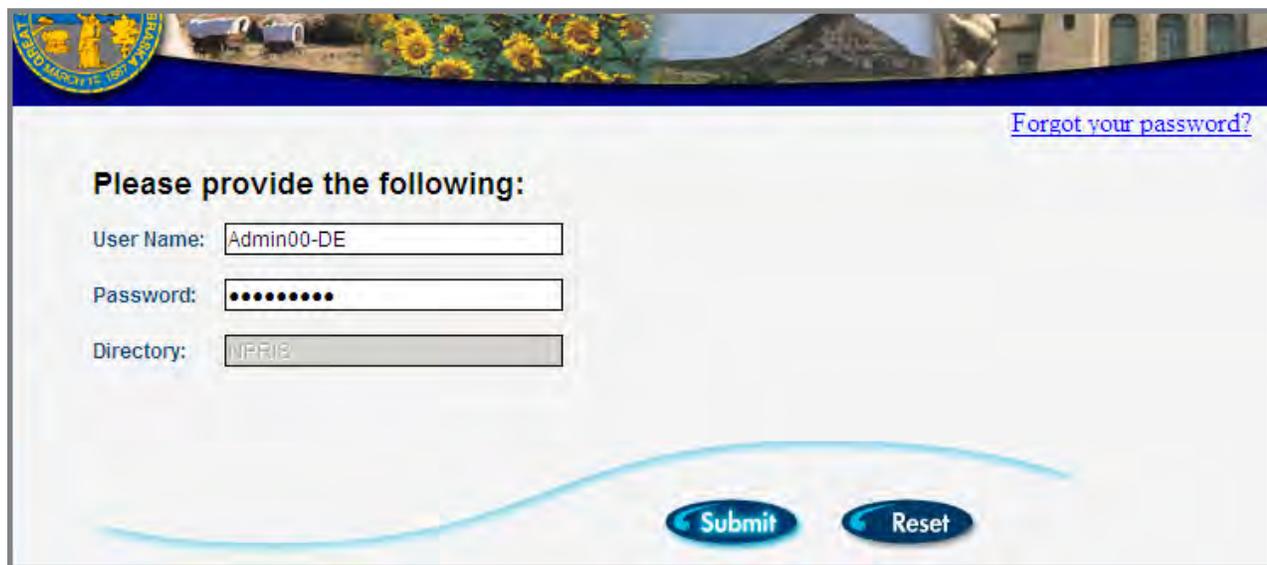
- 1** File Transfer Upload
- 2** Manually populate an empty report
- 3** Copy member records from the most current posted report



The screenshot shows the NPERS website interface. On the left is a navigation menu with categories like 'NPERS', 'Plan Info', and 'Deferred Compensation'. The main content area features the title 'Nebraska Public Employees Retirement Systems' and a 'Mission Statement' section with an image of an elderly couple. To the right, there are two login sections: one for 'School, Judges & Patrol' members and another for 'State, County, DCP, & DROP' members, each with a 'click to login' button and a 'Forgot your NPERS password?' link.

## STEP 1

Under “School, Judges & Patrol” select “click to login.”



The screenshot shows the login page with a header banner featuring a sunflower field and a building. Below the banner, there is a 'Forgot your password?' link. The main section is titled 'Please provide the following:' and contains three input fields: 'User Name' with the value 'Admin00-DE', 'Password' with masked characters, and 'Directory' with the value 'NPRIB'. At the bottom, there are two buttons: 'Submit' and 'Reset'.

## STEP 2

Enter your user ID and Password and select “Submit.”

|                         |
|-------------------------|
| <b>NPERS</b>            |
| Logoff                  |
| About Us                |
| Retirement Board        |
| Investment Council      |
| Organization Structure  |
| Legislation             |
| <b>Employer Home</b>    |
| Change Web Profile      |
| Work on ER Reports      |
| Work on Exemptn Info    |
| <b>Plan Info</b>        |
| School                  |
| State                   |
| County                  |
| Patrol                  |
| Judge's                 |
| Deferred Compensation   |
| <b>Member Info</b>      |
| Publications/Videos     |
| Forms                   |
| Financial Facts         |
| Call Center             |
| Retirement Seminars     |
| Benefit Estimators      |
| <b>Employer Reports</b> |
| School                  |
| State                   |
| County                  |
| Patrol                  |
| Judge's                 |
| <b>Help</b>             |
| Glossary                |
| NPERS Home              |
| Contact Us              |

## Instructions - Employer Reporting

This page describes the steps in Employer Reporting through this web site. Please read carefully.

- Employer reporting process follows a system of creating, populating, editing, confirming and posting reports.
- A report can move through the process of editing and confirming many times before posting.
- Editing will continue until all errors are corrected, and the report is confirmed.

### 1. CREATING a new report

You will create a header with necessary information.

- The header will include payroll report dates.
- Special payment amounts, when necessary and your payment method will also be entered.

### 2. POPULATING your report

Once the report is created you may populate it with member data in ONE of three ways.

- A - **UPLOAD** - Moving a file containing your member data from your system to the NPERS system.
  - This file must meet the format specifications provided by NPERS. For information on those specifications please refer to the Employer Reporting Manual or contact NPERS.
  - The data will not be available for you to edit until the following morning.
- B - **COPY MEMBER RECORDS** - Member records are copied from your most recently posted report to your new report, you may add new members and edit current member records.
  - No terminated members or adjustment records will be copied forward.
- C - **MANUALLY POPULATE AN EMPTY REPORT** -
  - Member records are entered manually through the EDIT RECORD Page.

### 3. EDITING your report

Once your report has been populated you can update or correct member records OR create new member records.

- A - **UPDATE OR CORRECT MEMBER RECORDS** - Basic checks and validations are completed on your member data.
  - You may not edit a member record after it has been posted. Any changes to a posted record requires an adjustment record.
- B - **ADD A NEW MEMBER RECORD** - You can add a new member record by manually entering the data.
- C - **DELETE AN EXISTING MEMBER RECORD** - You can delete a member record if it has not posted.

### 4. CONFIRMING your report

If member records for a report are error free you may confirm the report.

- Confirming your report totals will pass the report to NPERS for posting.
- The report will not post until it is confirmed.

### 5. VALIDATING your report

Once your report has been added, you can validate the report.

- You can fix the errors, if any, after the report is validated.
- Only error free reports can be confirmed.

### 6. POSTING the report

A report will post only when NPERS has accepted it and funds have been received.

- If any of the member records are questionable, the report may be returned by NPERS for further editing and confirming.
- If funds are not received in a timely manner, your report will be suspended.

Don't show me this page again.



Read the Instructions carefully, then click "Next."

Official Nebraska Government Website




Welcome Back, Jason Bailey  
Employer : Nebraska Dept of Education

Search:

## Employer Reporting Home Page

You have successfully logged into our web site.



**Messages from NPERS**

- All users, we have upgraded our site.

**Employer Information**

Employer : Nebraska Dept of Education  
 Employer Number : 00-DE  
 e-mail Address : jason.bailey@nebraska.gov

**Account Links**

[Change Web Profile](#) - Click here to change your web profile.  
[Work on ER Reports](#) - Click here to create /update your employer report.  
[Work on Exmptn Info](#) - Click here to create /update your Salary Info report.  
[FAQ's](#) - Click here for answers to frequently asked questions.

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- Work on ER Reports
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**Member Info**

- Publications/Videos



Click on the link, “Work on ER Reports.”

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## Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#) by clicking on this underlined link.

[Page](#) [Help](#)

### Regular Reports

| Status | Date Submitted | Date Range              | Edit? | Update Header? | Delete? | Confirm/Unconfirm? | View Totals?         | View Details?        | Validate Report? |
|--------|----------------|-------------------------|-------|----------------|---------|--------------------|----------------------|----------------------|------------------|
| Posted | 12/11/2009     | 11/01/2009 - 11/30/2009 | N/A   | N/A            | N/A     | N/A                | <a href="#">view</a> | <a href="#">view</a> | N/A              |
| Posted | 11/03/2009     | 10/01/2009 - 10/31/2009 | N/A   | N/A            | N/A     | N/A                | <a href="#">view</a> | <a href="#">view</a> | N/A              |
| Posted | 10/13/2009     | 09/01/2009 - 09/30/2009 | N/A   | N/A            | N/A     | N/A                | <a href="#">view</a> | <a href="#">view</a> | N/A              |
| Posted | 09/11/2009     | 08/01/2009 - 08/31/2009 | N/A   | N/A            | N/A     | N/A                | <a href="#">view</a> | <a href="#">view</a> | N/A              |
| Posted | 08/07/2009     | 07/01/2009 - 07/31/2009 | N/A   | N/A            | N/A     | N/A                | <a href="#">view</a> | <a href="#">view</a> | N/A              |

**STEP 5**

Click on the link, “Create a New Report.”

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**Member Info**

## Creating a New Report

To create a new report, enter your payroll period Start and End dates. Enter the Penalty Amount, Late Interest or Overage/Underage Amount, as needed, and verify Payment Method.

### Report Creation Form

Enter the Start Date for the reporting period:  (MMDDYYYY)

Enter the End Date for the reporting period:  (MMDDYYYY)

Employer Contribution for the reporting period:  0.00

Penalty:  0.00      Late Interest:  0.00

Overage/Underage:  0.00      Payment Type:  State Transfer

### Choose a method for populating your report.

- Upload your payroll file.
- Copy member records from the most current posted report.
- Manually populate an empty report.

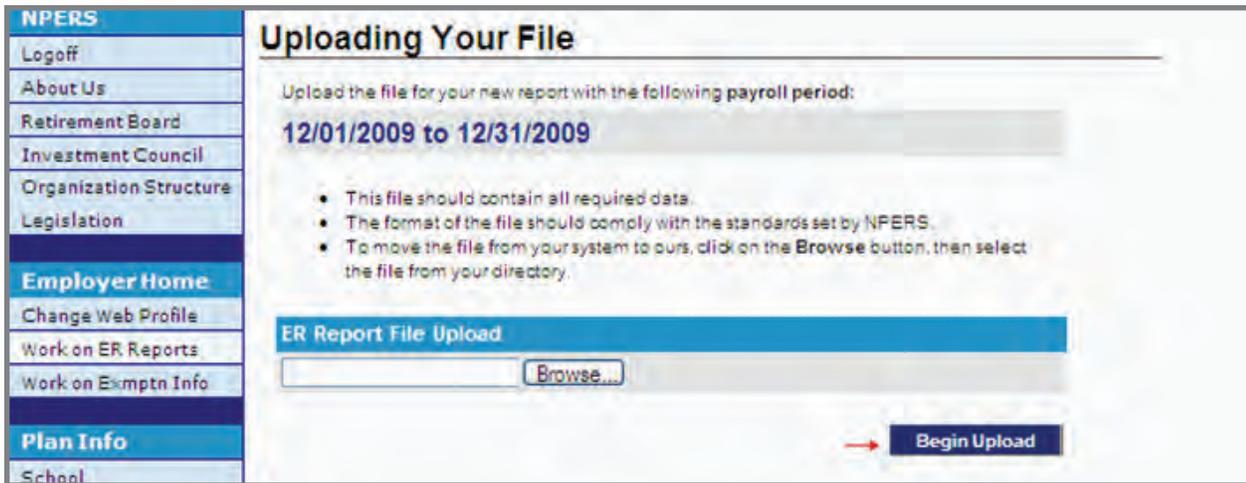
[Next](#)

**STEP 6**

Enter the start and end dates for the month of the report you are creating. Enter the “Employer Contribution” amount. You can also enter any outstanding penalties, late interest, or any amounts owed to or due from NPERS. Click “Next.”

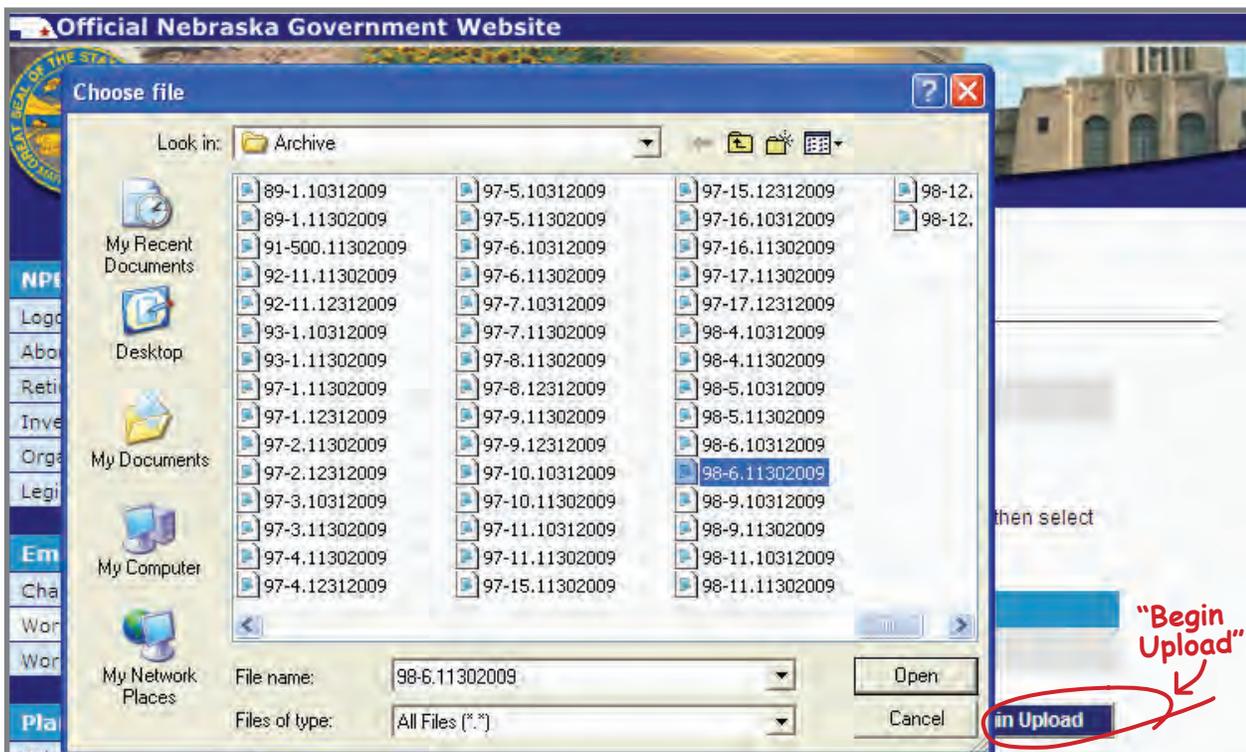
**NOTE**

If entering a credit due from NPERS in the “Overage/Underage” field, please enter a negative amount.



**STEP 7**

Click “Browse” to find the Notepad file you are uploading.



**STEP 8**

Select the file to upload and click, “Open,” in the Choose File window. On the upload screen, click “Begin Upload.” Review the information and when prompted, click “I Agree” if it is correct.

**Upload Report Confirmation**

The report has been successfully created for the following payroll period :

**12/01/2009 to 12/31/2009**

**What Next?**

Your report must be "validated" before you can view or edit member records. You have the option on the "Work on ER Reports" page to validate your report. Another option would be to wait overnight and the system will automatically validate your report.

**Employer Home**  
 Change Web Profile  
 Work on ER Reports

**STEP 9**

The next step is to validate the report. Select "Work on ER Reports" under "Employer Home."

**Employer Reporting**

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#) by clicking on this underlined link.

**Regular Reports**

| Status | Date Submitted | Date Range              | Edit?                | Update Header?         | Delete?                | Confirm/Unconfirm? | View Totals?         | View Details?        | Validate Report?         |
|--------|----------------|-------------------------|----------------------|------------------------|------------------------|--------------------|----------------------|----------------------|--------------------------|
| Added  | 12/23/2009     | 12/01/2009 - 12/31/2009 | <a href="#">edit</a> | <a href="#">update</a> | <a href="#">delete</a> | NA                 | <a href="#">view</a> | <a href="#">view</a> | <a href="#">validate</a> |
| Posted | 12/11/2009     | 11/01/2009 - 11/30/2009 | NA                   | NA                     | NA                     | NA                 | <a href="#">view</a> | <a href="#">view</a> | NA                       |

**Employer Home**  
 Change Web Profile

**STEP 10**

Select "Validate." A pop up message will ask "You are about to validate the selected report. Is that OK?" Click "OK."

**Report Validated**

We have received your request for validating the Report for the following date range:

**12/01/2009 to 12/31/2009**

**What Next?**

The selected report will be validated. This process may take several minutes depending on the number of records in your report. Clicking on the link below "Work on your employer reports" will refresh the page. By clicking on View Totals or View Details, you will be able to see if your information has been received.

Once your information has been received, the edit report and confirm your report options will be available.

[Work on your employer reports](#)

**Employer Home**  
 Change Web Profile  
 Work on ER Reports  
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 School

**STEP 11**

Wait a few minutes for the report to validate. To view records, select "Work on Your Employer Reports" then "View Details."

**NOTE**

Depending on the size of your file, this process could take up to 10 minutes.

# MANUALLY POPULATE AN EMPTY REPORT

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## Creating a New Report

To create a new report, enter your payroll period Start and End dates. Enter the Penalty Amount, Late Interest or Overage/Underage Amount, as needed, and verify Payment Method.

### Report Creation Form

[form help](#)

Enter the Start Date for the reporting period:  (MM/DD/YYYY)

Enter the End Date for the reporting period:  (MM/DD/YYYY)

Employer Contribution for the reporting period:

Penalty:     Late Interest:

Overage/Underage:     Payment Type:

### Choose a method for populating your report.

Upload your payroll file.

Copy member records from the most current posted report.

Manually populate an empty report.



Once you have created your Report Header, you are ready to populate your report through the Edit process. Please see “Edit Reports” on page 3-21.

Official Nebraska Government Website

**NPERS**

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Welcome Back, Retirement System  
Employer : Youth Development Center

## Empty Employer Report Created

A new Employer Report has been successfully created for the following **date range**:

12/01/2009 to 12/31/2009

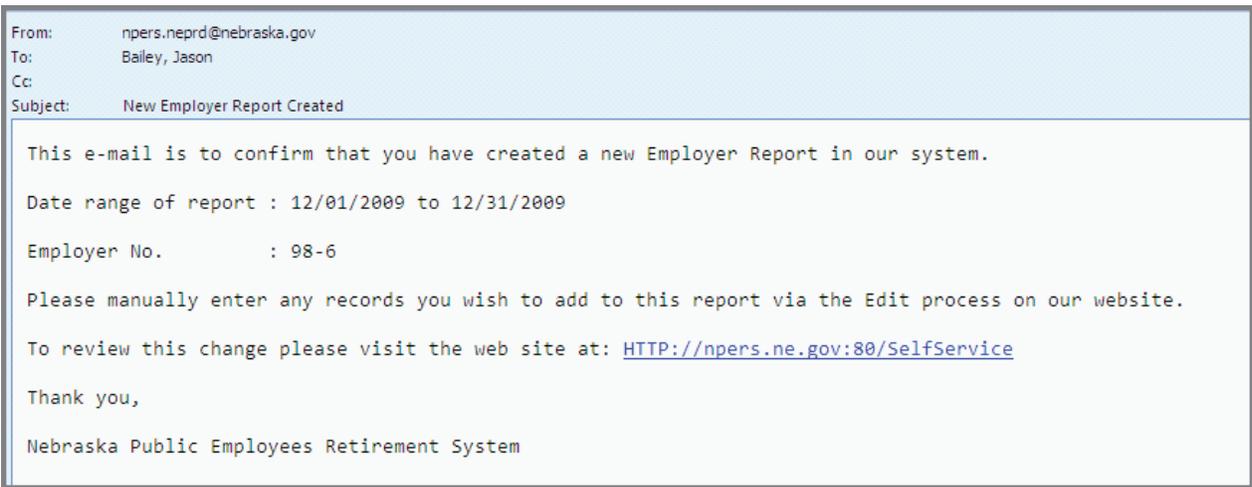
You can add employee records by [editing](#) the new Employer Report.

**What Next?**

An e-mail will be sent to your Payroll Coordinator confirming the creation of this Employer Report.

You have completed the report creation process, you can **print** this page or click on any link below to visit other areas.

- [Work on your employer reports](#)



*This is the e-mail that will be sent when you create a report by Manually Populating an Empty Report.*

## COPY MEMBER RECORDS FORWARD

After choosing the “Copy member records from the most current posted report” method, the file will automatically load from the most currently posted pay period.



Once you have created your Report Header, you are ready to EDIT your report. Please see “Edit Reports” on page 3-21.

Official Nebraska Government Website



Welcome Back, Retirement System  
Employer : Youth Development Center

## Employer Report Copy Completed

A new Employer Report has been successfully created for the following **date range**:

**12/01/2009 to 12/31/2009**

The number of member records copied to the new report are: **12**

All copied member records are now available for you to change through our [edit](#) process.

The data for each of the copied member records has been kept the same with the following exceptions:

- The start and end date on all employee records have been changed to match the start and end date for the report you just created.
- No terminated members have been copied forward.
- No adjustment member records have been copied forward.

### What Next?

An e-mail will be sent to your Payroll Coordinator confirming the creation of this Employer Report.

You have completed the report creation process, you can **print** this page or click on any link below to visit other areas:

- [Work on your employer reports](#)

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**Member Info**

From: npers.neprd@nebraska.gov  
To: Bailey, Jason  
Cc:  
Subject: New Employer Report Created

Sent: Wed 12/23/2009 2:5

This email is to notify that a new Employer Report was created in our system for:

Reporting Period : 12/01/2009 - 12/31/2009 Employer Number : 98-6

The records you copied forward are now available for editing. To update any member records please click the edit option from the employer reporting page by visiting the NPERS web site at [HTTP://npers.ne.gov:80/SelfService](http://npers.ne.gov:80/SelfService)

At this time you can use the "validate" option on the Work on ER Reports page to validate your report. After validation please check your report for any errors. Once your report is error free you may confirm your report.

If you have any questions please call 1-800-245-5712.

Thank you,  
Nebraska Public Employees Retirement System



*This is the e-mail that will be sent for Create a Report by Copy Member Records Forward.*

**Official Nebraska Government Website**




Welcome Back, Retirement System  
Employer: Youth Development Center

## Report Validated

We have received your request for validating the Report for the following date range:

**12/01/2009 to 12/31/2009**

**What Next?**

The selected report will be validated. This process may take several minutes depending on the number of records in your report. Clicking on the link below "Work on your employer reports" will refresh the page. By clicking on View Totals or View Details, you will be able to see if your information has been received.

Once your information has been received, the edit report and confirm your report options will be available.

- [Work on your employer reports](#)

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From: npers.neprd@nebraska.gov  
To: Bailey, Jason  
Cc:  
Subject: Unit Number: 98-6 - Employer Reporting Report status

Sent: Fri 12/11/2009 9:38

Your report has been validated. Please review these statistics and make any appropriate changes to this report on the NPERS website at [HTTP://npers.ne.gov:80/SelfService](http://npers.ne.gov:80/SelfService)

**REPORT INFORMATION**

Reporting Period: 11/01/2009 - 11/30/2009  
Total Records Loaded: 12  
Total Suspended Records: 0

If there are zero records listed after "Total Records Loaded", your file has not loaded. Please contact our office for technical assistance.

If you have no suspended records or corrections to make, you may confirm your report at this time.

**SUSPENDED** - If your report status is suspended, click on the edit option to review and correct all suspended records. All suspended records must be corrected before you can confirm your report.

**CONFIRM** - Once all appropriate changes have been made, please confirm your report. If you are unable to confirm your report, please call our office for technical assistance.  
After you have confirmed your report, you will notice the unconfirm option is now available.

**PENALTY** - Reports must be confirmed by the 10th of the following month per Nebraska State Statute 79-960. Any report not confirmed by the date due may be assessed a \$25 penalty and .038% for each day the amount due is not received.

**PRINT** - To print a copy of this report for your records, go to "view totals" and/or "view details" and select a print option.

If you have any questions, please call 1-800-245-5712.

Thank You,

Nebraska Public Employees Retirement Systems =====  
This e-mail and any files transmitted with it are confidential and intended solely for the use of the individual or entity to which they are addressed. If you have received this e-mail in error, please notify the system manager. This message contains confidential information and is intended only for the individual named. If you are not the named addressee, you should not disseminate, distribute or copy this e-mail.



*This is the e-mail that will be sent after your report has been uploaded onto the system.*

# INTERNET REPORTING PROCESS

The Employer Reporting page allows you to review a list of your latest reports. This page shows the reports which have been added, accepted or those that have been suspended due to errors in member records. Depending on the status of the report, you can do one or more of the following:

|                               |  |
|-------------------------------|--|
| <b>VALIDATE</b>               | Once uploaded, validating will verify records for errors allowing reports to be edited and confirmed on the same day. If you do not initiate the process, validation will occur automatically overnight during NPRIS system processing.  |
| <b>EDIT</b>                   | If the report is not posted or confirmed, you may add, delete, or update member records. <i>(See page 3-21)</i>  |
| <b>UPDATE HEADER</b>          | If the report is in added or suspended status, you can update the header information, i.e. Employer Contribution, Penalty, Late Interest, Overage/Underage amount and Payment Method. <i>(See page 3-27)</i>   |
| <b>DELETE</b>                 | If the report is not posted, you may delete it. Note that this will permanently remove the whole report including all member records. <i>(See page 3-28)</i>   |
| <b>CONFIRM/<br/>UNCONFIRM</b> | If the report has no suspended records, you may confirm the report. This will send the report to NPERS, which will allow NPERS to review, accept, and post the report. The report will not post unless you confirm. If you wish to remove your confirmation, you may do so. This will allow additional editing. <i>(See page 3-31)</i> |
| <b>VIEW TOTALS</b>            | You may view a summary of the totals for any report listed. <i>(See page 3-36)</i>   |
| <b>VIEW DETAILS</b>           | You may view a listing of all member records for any report listed. <i>(See page 3-38)</i>   |

# EDIT REPORTS

Member records can be edited to correct errors by validations. Member records can also be added or deleted via Edit Employer Reporting.

- **Flagged Records** – These records will be reviewed by NPERS and we will contact you if there is a question concerning the reported information. If you encounter a flagged record while editing your report, you can make the correction or override the validation by clicking on the Override button. (Example of flagged record: The number of hours reported were entered as zero or in excess of amount considered reasonable.)
- **Suspended Records** – These records **MUST BE CORRECTED** before you will be allowed to confirm your report. (Example of suspended record: The contribution amount does not match percentage rate of salary defined by statute.)

*To begin editing a report:*

The screenshot shows the NPERS Employer Reporting page. On the left is a navigation menu with links like Logoff, About Us, Retirement Board, Investment Council, Organization Structure, Legislation, Employer Home, Change Web Profile, Work on ER Reports, Work on Exmptn Info, Plan Info, School, State, County, and Patrol. The main content area is titled "Employer Reporting" and contains a "Regular Reports" table. Below the title is a text instruction: "Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#) by clicking on this underlined link." There is also a "Page Help" icon.

| Status | Date Submitted | Date Range              | Edit?                | Update Header?         | Delete?                | Confirm/Unconfirm?      | View Totals?         | View Details?        | Validate Report?         |
|--------|----------------|-------------------------|----------------------|------------------------|------------------------|-------------------------|----------------------|----------------------|--------------------------|
| Added  | 12/23/2009     | 12/01/2009 - 12/31/2009 | <a href="#">edit</a> | <a href="#">update</a> | <a href="#">delete</a> | <a href="#">confirm</a> | <a href="#">view</a> | <a href="#">view</a> | <a href="#">validate</a> |
| Posted | 12/11/2009     | 11/01/2009 - 11/30/2009 | NA                   | NA                     | NA                     | NA                      | <a href="#">view</a> | <a href="#">view</a> | NA                       |
| Posted | 11/03/2009     | 10/01/2009 - 10/31/2009 | NA                   | NA                     | NA                     | NA                      | <a href="#">view</a> | <a href="#">view</a> | NA                       |
| Posted | 10/19/2009     | 09/01/2009 - 09/30/2009 | NA                   | NA                     | NA                     | NA                      | <a href="#">view</a> | <a href="#">view</a> | NA                       |
| Posted | 09/11/2009     | 08/01/2009 - 08/31/2009 | NA                   | NA                     | NA                     | NA                      | <a href="#">view</a> | <a href="#">view</a> | NA                       |
| Posted | 08/07/2009     | 07/01/2009 - 07/31/2009 | NA                   | NA                     | NA                     | NA                      | <a href="#">view</a> | <a href="#">view</a> | NA                       |
| Posted | 07/09/2009     | 06/01/2009 - 06/30/2009 | NA                   | NA                     | NA                     | NA                      | <a href="#">view</a> | <a href="#">view</a> | NA                       |
| Posted | 06/09/2009     | 05/01/2009 - 05/31/2009 | NA                   | NA                     | NA                     | NA                      | <a href="#">view</a> | <a href="#">view</a> | NA                       |
| Posted | 05/08/2009     | 04/01/2009 - 04/30/2009 | NA                   | NA                     | NA                     | NA                      | <a href="#">view</a> | <a href="#">view</a> | NA                       |



Select the report you wish to edit from the list of available reports (reports listed under “Regular Reports”) by clicking “Edit.” Reports in confirmed or posted status cannot be edited.

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## Edit Member Records

Below is a list of records with errors for the reporting period 12-01-2009 - 12-31-2009. Click on a record or enter a Social Security number to make corrections.

**Option 1 - Finished Editing this report?** **Done**

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.

**Option 2 - Employees with Errors**

| SSN      | Employee Name | Record Type | Reported Begin - End Date | Select Record          |                        |
|----------|---------------|-------------|---------------------------|------------------------|------------------------|
| XXXXXXXX | PATRICIA      | XXXXXXXXXX  | Regular                   | 12/01/2009- 12/31/2009 | <a href="#">select</a> |

You have 1 member records with errors.

**Option 3 - Custom Edit & Create Form**

**Custom Edit & Create**

Enter a social security number to view or edit any record for that employee or create a new record by entering the social security number.

SSN:

→ **Edit Record**

**Option 4 - View and Edit Member Records** **View**

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.

**STEP 2**

A list of edit options will be displayed (see next page). Use the available option to add, modify, or delete member records.

**OPTION 1**

If you are done editing, click "Done."

**OPTION 2**

Click on the "Select" link for the suspended member record to make the appropriate correction(s).

**OPTION 3**

Enter the SSN of the member you wish to add, edit or delete. Then click on the "Edit Record" button. See page 3-23 if editing or deleting; see page 3-24 if adding.

**OPTION 4**

To edit member records without entering an SSN, click the "View" button. See page 3-23.



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## Edit this Member Record

Reporting period: 12-01-2009 - 12-31-2009

The status of this member record is: Valid

**ErrorMessage for this member record:**  
None

View or edit the record below. [Form Help](#)

**Employee Information:**

SSN:

Prefix:

First Name:

Last Name:

Middle Initial:

**Payroll Information:**

What is the record type?

What is the date range for the employee's record? (w/w/d/yyyy)  -

What is the employee's position?

What is the Hire date of employee?

What is the termination date of employee?

How many hours has employee worked?

What is the employee's reported salary? \$

What is the employee's contribution? \$

What is the installment amount? \$

What is the employee make up contribution? \$

What is the employer make up contribution? \$

What is the late interest make up amount? \$

Notes:

**Demographic (Member Information):**  
*This information is only needed for new employee or if there is a change in information.*

Date of Birth:

Gender:

Citizenship:  Yes  No

Address:

City:

State:

Zip:  -

Click here if you wish to **SAVE** this record into your current report. If errors continue to exist for this record, this page will reappear displaying the errors.
Click here if you wish to **DELETE** this record from your current report.

**STEP  
5**

After the "Save" or "Delete" button is clicked you will be taken back to the "Edit Member Records" page (See Page 3-22), or the "View and Edit Member Records" page. (See Page 3-23).

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## Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#) by clicking on this underlined link.  [Page Help](#)

### Regular Reports

| Status | Date Submitted | Date Range              | Edit?                | Update Header?         | Delete?                | Confirm/Unconfirm?      | View Totals?         | View Details?        | Validate Report?         |
|--------|----------------|-------------------------|----------------------|------------------------|------------------------|-------------------------|----------------------|----------------------|--------------------------|
| Added  | 05/20/2010     | 05/01/2010 - 05/31/2010 | <a href="#">edit</a> | <a href="#">update</a> | <a href="#">delete</a> | <a href="#">confirm</a> | <a href="#">view</a> | <a href="#">view</a> | <a href="#">validate</a> |
| Posted | 05/07/2010     | 04/01/2010 - 04/30/2010 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 04/08/2010     | 03/01/2010 - 03/31/2010 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 03/10/2010     | 02/01/2010 - 02/28/2010 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 02/11/2010     | 01/01/2010 - 01/31/2010 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |

**NOTE**

Once you have clicked the Save button, Basic Edits and Validations will automatically run against the information you input. If the information does not pass the Basic Edits and Validations, you will receive an Error Message for the member record telling you exactly what information must be corrected or overridden.

**NPERS**

- Logoff
- About Us
- Retirement Board
- Investment Council
- Organization Structure
- Legislation
- Employer Home**
- Change Web Profile
- Work on ER Reports
- Work on Exmptn Info
- Plan Info**
- School
- State
- County
- Patrol
- Judge's
- Deferred Compensation
- Member Info**
- Publications/Videos
- Forms
- Financial Facts
- Call Center

## Edit Member Records

Below is a list of records with errors for the reporting period **05-01-2010 - 05-31-2010**. Click on a record or enter a Social Security number to make corrections.

**Option 1 - Finished Editing this report?** [Done](#)

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.

**Option 2 - Employees with Errors**

| SSN | Employee Name | Record Type | Reported Begin - End Date | Select Record          |
|-----|---------------|-------------|---------------------------|------------------------|
|     |               | Regular     | 05/01/2010- 05/31/2010    | <a href="#">select</a> |

**You have 1 member records with errors.**

**Option 3 - Custom Edit & Create Form**

**Custom Edit & Create** [form help](#)

Enter a social security number to view or edit any record for that employee or create a new record by entering the social security number.

SSN:  -  -

[Edit Record](#)

**STEP 6**

You may make any necessary corrections to the information and click "Save" to update the record.

|                        |  |
|------------------------|--|
| Organization Structure | <b>Error Messages for this member record:</b><br>Hours reported exceed defined upper limits.<br>Contribution amount does not match percentage rate of salary defined by Statute.   |
| Legislation            |  |
| <b>Employer Home</b>   |  |
| Change Web Profile     |  |
| Work on ER Reports     |  |
| Work on Exmptn Info    | View or edit the record below. <a href="#">form help</a><br><b>Employee Information:</b><br>SSN: <input type="text"/> - <input type="text"/> - <input type="text"/><br>Prefix: <input type="text"/><br>First Name: <input type="text"/><br>Last Name: <input type="text"/><br>Middle Initial: <input type="text"/><br><b>Payroll Information:</b><br>What is the record type? Regular <input type="button" value="v"/><br>What is the date range for the employee's record? (MM/DD/YYYY) 05/01/2010 - 05/31/2010 |
| <b>Plan Info</b>       |  |
| School                 |  |
| State                  |  |
| County                 |  |
| Patrol                 |  |
| Judge's                |  |
| Deferred Compensation  |  |
| <b>Member Info</b>     |  |
| Publications/Videos    |  |

|   |   |   |
|---|---|---|
| <input type="button" value="Save"/>   | <input type="button" value="Delete"/>   | <input type="button" value="Override"/>   |
| Click here if you wish to <b>SAVE</b> this record into your current report. If errors continue to exist for this record, this page will reappear displaying the errors. | Click here if you wish to <b>DELETE</b> this record from your current report. | Click here if you wish to <b>Override</b> this flagged record and return to the Edit Member Records page. |

**STEP 7**

If the information you entered is correct, even though it does not pass the Basic Edits and Validations, you can override this validation by clicking on the “Override” button on the bottom of the page.

**NOTE**

An example of a case where the information you entered is correct but does not pass the Basic Edits or Validations would be if you entered 400.33 hours for a member. The Basic Edits say to flag a record when more than 300 hours are entered. If 400.33 hours are correct, you would click on the Override button and continue editing your report.

From: npers.neprd@nebraska.gov Sent: Wed 12/23/2009 3:4

To: Bailey, Jason

Cc:

Subject: Employer Report Modified

This is to notify that corrections/modifications have been made to the Employer Report for:

Reporting Period : 12-01-2009 - 12-31-2009

Employer Number : 98-6

These corrections/modifications will be re-evaluated in the nightly batch run. To review the changes, please visit the NPERS website at [HTTP://npers.ne.gov:80/SelfService](http://npers.ne.gov:80/SelfService)

If you have any questions, please don't hesitate to call 1-800-245-5712.

Thank you,

Nebraska Public Employees Retirement System



*This is the e-mail that will be sent when an employer report is edited.*

## UPDATE HEADER

Report Header values like Employer Contribution, Penalty, Late Interest, Overage Underage and Payment Type can be updated in the “Update Report Header” page provided the report is in added or suspended status.

| Regular Reports |                |                         |                      |                        |                        |                         |                      |                      |                          |
|-----------------|----------------|-------------------------|----------------------|------------------------|------------------------|-------------------------|----------------------|----------------------|--------------------------|
| Status          | Date Submitted | Date Range              | Edit?                | Update Header?         | Delete?                | Confirm/Unconfirm?      | View Totals?         | View Details?        | Validate Report?         |
| Added           | 12/23/2009     | 12/01/2009 - 12/31/2009 | <a href="#">edit</a> | <a href="#">update</a> | <a href="#">delete</a> | <a href="#">confirm</a> | <a href="#">view</a> | <a href="#">view</a> | <a href="#">validate</a> |
| Posted          | 12/11/2009     | 11/01/2009 - 11/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted          | 11/03/2009     | 10/01/2009 - 10/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted          | 10/13/2009     | 09/01/2009 - 09/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |

**STEP 1**

To edit header record details of a report in added or suspended status, select the report from the list of reports on the “Employer Reporting” page and click “Update.” The “Report Header” page is displayed.

| Update Report Header  |   |
|---|---|
| Below are the current values for the report header: <a href="#">Page Help</a> |   |
| Reporting Period: 12/01/2009 - 12/31/2009                                     |   |
| Update Report Header Form   |   |
| Employer contribution for the reporting period:                               | <input type="text" value="1.00"/>               |
| Penalty:  | <input type="text" value="0.00"/>               |
| Late Interest:  | <input type="text" value="0.00"/>               |
| Overage/Underage:   | <input type="text" value="0.00"/>               |
| Payment Type:   | State Transfer <input type="button" value="v"/> |
| <input type="button" value="Save"/>   |   |

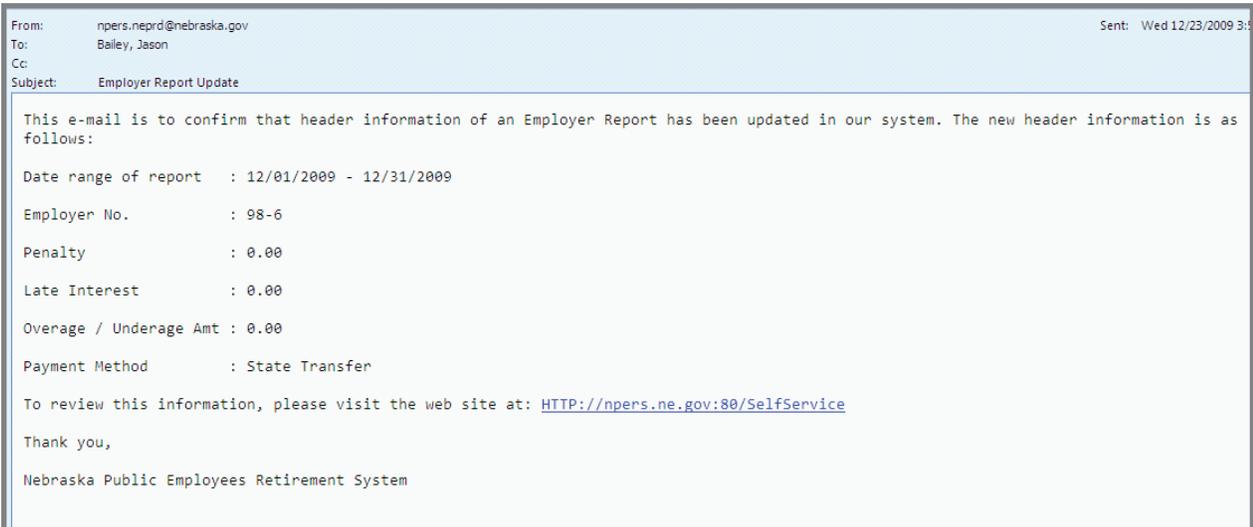
**STEP 2**

Enter the relevant values and click “Save.”

| Update Report Header Completed                          |      |               |                |
|---|------|---------------|----------------|
| The report header has been updated. The new values are: |      |               |                |
| Penalty   | 0.00 | Late Interest | 0.00           |
| Overage / Underage Amt                                  | 0.00 | Payment Type  | State Transfer |

**NOTE**

If your report contains acceptable data, you are now ready to edit or confirm/unconfirm your report.



*This is the e-mail that will be sent after you update the header information.*

## DELETE EMPLOYER REPORTS

If an Employer Report has not been accepted or posted, it can be deleted from NPRIS.

| Status | Date Submitted | Date Range              | Edit?                | Update Header?         | Delete?                | Confirm/Unconfirm?      | View Totals?         | View Details?        | Validate Report?         |
|--------|----------------|-------------------------|----------------------|------------------------|------------------------|-------------------------|----------------------|----------------------|--------------------------|
| Added  | 12/23/2009     | 12/01/2009 - 12/31/2009 | <a href="#">edit</a> | <a href="#">update</a> | <a href="#">delete</a> | <a href="#">confirm</a> | <a href="#">view</a> | <a href="#">view</a> | <a href="#">validate</a> |
| Posted | 12/11/2009     | 11/01/2009 - 11/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 11/03/2009     | 10/01/2009 - 10/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 10/13/2009     | 09/01/2009 - 09/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 09/11/2009     | 08/01/2009 - 08/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 08/07/2009     | 07/01/2009 - 07/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 07/09/2009     | 06/01/2009 - 06/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 06/09/2009     | 05/01/2009 - 05/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 05/06/2009     | 04/01/2009 - 04/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |



To delete a report that has not been accepted or posted, select the report from the list of reports on the “Employer Reporting” page and click “Delete.”



Deleting an Employer Report will permanently delete the report and all member records associated with it. Please be absolutely sure you wish to delete a report.

Official Nebraska Government Website

Welcome Back, Retirement System  
Employer: [REDACTED]

## Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#) by clicking on this underlined link.

[Page Help](#)

### Regular Reports

| Status | Date Submitted | Date Range              | Edit?                | Update Header?         | Delete?                | Confirm/Unconfirm?      | View Totals?         | View Details?        | Validate Report?         |
|--------|----------------|-------------------------|----------------------|------------------------|------------------------|-------------------------|----------------------|----------------------|--------------------------|
| Added  | 12/23/2009     | 12/01/2009 - 12/31/2009 | <a href="#">edit</a> | <a href="#">update</a> | <a href="#">delete</a> | <a href="#">confirm</a> | <a href="#">view</a> | <a href="#">view</a> | <a href="#">validate</a> |
| Posted | 12/11/2009     | 11/01/2009 - 11/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 11/03/2009     | 10/01/2009 - 10/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 10/13/2009     | 09/01/2009 - 09/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 09/11/2009     | 08/01/2009 - 08/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 08/07/2009     | 07/01/2009 - 07/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 07/09/2009     | 06/01/2009 - 06/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 06/09/2009     | 05/01/2009 - 05/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 05/06/2009     | 04/01/2009 - 04/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 04/01/2009     | 03/01/2009 - 03/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 03/03/2009     | 02/01/2009 - 02/28/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 02/06/2009     | 01/01/2009 - 01/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |

Windows Internet Explorer

?

You are about to delete the selected Report. Is that OK?

OK Cancel

Tell me more

This page displays reports which have been added, accepted or those that have been suspended due to errors in member records. This page also displays all the posted reports for the last year.

Depending on the status of the report, you can do one or more of the following:

- **Edit** - If the report is not posted or confirmed then you may add, delete or update member records.
- **Update Header** - If the report is in added or in suspended status, you can update the header information, i.e. Penalty, Late Interest, Overage / underage amount and Payment Method.
- **Delete** - If the report is not posted, you may delete it. Be aware that this will permanently remove the whole report along with all its member records.
- **Confirm/Unconfirm** - If the report has no suspended records, you may confirm the report. This will send the report to NPERS, which will allow the report to post. The report will not post unless you confirm the report. If you wish to remove your confirmation, you may do so. This will free the report for editing.
- **View Totals** - You may view a summary of the totals for any report listed.
- **View Details** - You may view a listing of all member records for any report listed.
- **Validate Report** - If the report is not posted or confirmed then you may validate your report.

**STEP 2**

A confirmation box will appear. If you wish to continue with the delete process, click the OK button. If you do not wish to delete the report, click the “Cancel” button.

|                        |   |
|------------------------|---|
| <b>NPERS</b>           | <b>Report Deleted</b>   |
| Logoff                 | You have successfully deleted the Employer Report for the following <b>date range</b> :                                       |
| About Us               | <b>12/01/2009 to 12/31/2009</b>   |
| Retirement Board       | All member records and files associated with this report have also been deleted.  |
| Investment Council     | <b>What Next?</b>   |
| Organization Structure | An e-mail will be sent to your Payroll Coordinator confirming the deletion of this report.                                    |
| Legislation            | You have completed the delete report process, you can <b>print</b> this page or click on any link below to visit other areas. |
| <b>Employer Home</b>   | <ul style="list-style-type: none"> <li><a href="#">Work on your employer reports</a></li> </ul>                               |
| Change Web Profile     |   |
| Work on ER Reports     |   |
| Work on Exmptn Info    |   |
| <b>Plan Info</b>       |   |
| School                 |   |



A confirmation page is displayed to indicate the “Employer Report” has been deleted. An e-mail is also sent to the payroll coordinator to confirm that a report has been deleted.

|          |                          |
|----------|--------------------------|
| From:    | npers.neprd@nebraska.gov |
| To:      | Bailey, Jason            |
| Cc:      |                          |
| Subject: | Employer Report Deleted  |

\*\*\*\*\*NOTICE\*\*\*\*\*

The following Employer Report has been deleted in our system for:

Reporting Period : 12/01/2009 - 12/31/2009

Employer Number : 98-6

You will need to re-submit this report, if you need technical assistance please call 1-800-245-5712.

Thank you,

Nebraska Public Employees Retirement System



*This is the e-mail that will be sent when you have deleted a report.*

# CONFIRM/UNCONFIRM EMPLOYER REPORTS

Your Employer Report must be confirmed before it can be accepted for posting. The link to confirm a report is enabled only if there are no suspended records present in the report.

**MPERS**

- Logoff
- About Us
- Retirement Board
- Investment Council
- Organization Structure
- Legislation

**Employer Home**

- Change Web Profile
- Work on ER Reports
- Work on Exempt Info

**Plan Info**

- School
- State
- County
- Patrol
- Judge's
- Deferred Compensation

**Member Info**

## Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#) by clicking on this underlined link.

[Page](#) [Help](#)

### Regular Reports

| Status | Date Submitted | Date Range              | Edit?                | Update Header?         | Delete?                | Confirm/Unconfirm?      | View Totals?         | View Details?        | Validate Report?         |
|--------|----------------|-------------------------|----------------------|------------------------|------------------------|-------------------------|----------------------|----------------------|--------------------------|
| Added  | 12/23/2009     | 12/01/2009 - 12/31/2009 | <a href="#">edit</a> | <a href="#">update</a> | <a href="#">delete</a> | <a href="#">confirm</a> | <a href="#">view</a> | <a href="#">view</a> | <a href="#">validate</a> |
| Posted | 12/11/2009     | 11/01/2009 - 11/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 11/03/2009     | 10/01/2009 - 10/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 10/13/2009     | 09/01/2009 - 09/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 09/11/2009     | 08/01/2009 - 08/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 08/07/2009     | 07/01/2009 - 07/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 07/09/2009     | 06/01/2009 - 06/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 06/09/2009     | 05/01/2009 - 05/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 05/06/2009     | 04/01/2009 - 04/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 04/01/2009     | 03/01/2009 - 03/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 03/03/2009     | 02/01/2009 - 02/28/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 02/06/2009     | 01/01/2009 - 01/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |



From the “Employer Reporting” page select the report you wish to confirm. Click on the “Confirm” link. The “Confirm Report Totals” page will be displayed.

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## Confirm Report Totals

Please review the totals for this report.  [Page Help](#)

- If you agree that the totals are accurate for the purposes of posting member records please click the "CONFIRM This Report" button.
- This is important because this report will NOT be passed to NPERS for posting unless you confirm it.
- You will receive an e-mail informing you of the outcome of the posting process.

### Employer Information

|                          |                          |
|--------------------------|--------------------------|
| Employer Name            |                          |
| Report Status            | Added                    |
| Pay Period               | 12/01/2009 to 12/31/2009 |
| Total Reported Employees | 12                       |

### Wages and Hours

| Wage Type | Employee Wages | Adj Employee Wages | Wages       | Hours    | Adj Hours | Net Hours |
|-----------|----------------|--------------------|-------------|----------|-----------|-----------|
| Employee  | \$46,727.21    | \$0.00             | \$46,727.21 | 1,920.00 | 0.00      | 1,920.00  |

### Contributions

| Contribution Type                    | Amount     | Adjustments | Net               |
|--------------------------------------|------------|-------------|-------------------|
| Employee                             | \$3,889.06 | \$0.00      | \$3,889.06        |
| Employer                             | \$3,907.75 | \$0.00      | \$3,907.75        |
| Installments                         | \$0.00     | \$0.00      | \$0.00            |
| Make Up Employee Contribution Amount | \$0.00     | \$0.00      | \$0.00            |
| Make Up Employer Contribution Amount | \$0.00     | \$0.00      | \$0.00            |
| Make Up Late Interest Amount         | \$0.00     | \$0.00      | \$0.00            |
| Sub-Total                            | \$7,776.81 | \$0.00      |                   |
| <b>Total Contributions</b>           |            |             | <b>\$7,776.81</b> |

### Miscellaneous Payments

| Penalty            | Late Interest | (Over) / Under Amt | Net               |
|--------------------|---------------|--------------------|-------------------|
| \$0.00             | \$0.00        | \$0.00             | \$0.00            |
| <b>Grand Total</b> |               |                    | <b>\$7,776.81</b> |

Click the CONFIRM button to confirm that the totals presented above are correct.

→ **CONFIRM This Report**

**STEP 2**

Review the summary totals and click "CONFIRM This Report" if the amounts are correct. If the "COMFIRM This Report" button is not visible, review this page for an error message.

**NOTE**

If a report has been confirmed in error, it can be unconfirmed, prior to posting, by following the same process as described above.

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## UnConfirm Report Totals

Unconfirming this Report will mean that it will not be passed to NPERS for posting.  [Page Help](#)

### Employer Information

|                          |                          |
|--------------------------|--------------------------|
| Employer Name            |                          |
| Report Status            | Added                    |
| Pay Period               | 12/01/2009 to 12/31/2009 |
| Total Reported Employees | 12                       |

### Wages and Hours

| Wage Type | Employee Wages | Adj Employee Wages | Wages       | Hours    | Adj Hours | Net Hours |
|-----------|----------------|--------------------|-------------|----------|-----------|-----------|
| Employee  | \$46,727.21    | \$0.00             | \$46,727.21 | 1,920.00 | 0.00      | 1,920.00  |

### Contributions

| Contribution Type                    | Amount     | Adjustments | Net               |
|--------------------------------------|------------|-------------|-------------------|
| Employee                             | \$3,889.06 | \$0.00      | \$3,889.06        |
| Employer                             | \$3,907.75 | \$0.00      | \$3,907.75        |
| Installments                         | \$0.00     | \$0.00      | \$0.00            |
| Make Up Employee Contribution Amount | \$0.00     | \$0.00      | \$0.00            |
| Make Up Employer Contribution Amount | \$0.00     | \$0.00      | \$0.00            |
| Make Up Late Interest Amount         | \$0.00     | \$0.00      | \$0.00            |
| Sub-Total                            | \$7,776.81 | \$0.00      |                   |
| <b>Total Contributions</b>           |            |             | <b>\$7,776.81</b> |

### Miscellaneous Payments

| Penalty            | Late Interest | (Over) / Under Amt | Net               |
|--------------------|---------------|--------------------|-------------------|
| \$0.00             | \$0.00        | \$0.00             | \$0.00            |
| <b>Grand Total</b> |               |                    | <b>\$7,776.81</b> |

Click the UNCONFIRM button below to remove your confirmation of the totals for this report.

→ [UNCONFIRM This Report](#)

**NOTE**

The link on the Employer Reporting page changes to “Unconfirm” for a report that has already been confirmed  
 The button changes to “UNCONFIRM This Report.”

|                        |   |
|------------------------|---|
| <b>NPERS</b>           | <b>Report Confirmed</b>   |
| Logoff                 | You have confirmed that the Employer Report has been reviewed and is accurate.                        |
| About Us               | <b>12/01/2009 to 12/31/2009</b>   |
| Retirement Board       | What's Next? _____  |
| Investment Council     | Your report has been submitted to NPERS.  |
| Organization Structure | You will be informed by e-mail if any further information or corrections to this report are required. |
| Legislation            | An e-mail confirmation of this will be sent to your Payroll Coordinator.                              |
| <b>Employer Home</b>   | You can <b>print</b> this page or click on any link below to visit other areas.                       |
| Change Web Profile     | <ul style="list-style-type: none"> <li>• <a href="#">Work on your employer reports</a></li> </ul>     |
| Work on ER Reports     |   |
| Work on Exmptn Info    |   |
| <b>Plan Info</b>       |   |
| School                 |   |
| State                  |   |

|                        |   |
|------------------------|---|
| <b>NPERS</b>           | <b>Report UnConfirmed</b>   |
| Logoff                 | You have removed your confirmation of the totals for this report.                                 |
| About Us               | <b>12/01/2009 to 12/31/2009</b>   |
| Retirement Board       | What's Next? _____  |
| Investment Council     | Your report will NOT be submitted to NPERS for posting until this report is confirmed again.      |
| Organization Structure | An e-mail confirmation of this will be sent to your Payroll Coordinator.                          |
| Legislation            | You can <b>print</b> this page or click on any link below to visit other areas.                   |
| <b>Employer Home</b>   | <ul style="list-style-type: none"> <li>• <a href="#">Work on your employer reports</a></li> </ul> |
| Change Web Profile     |   |
| Work on ER Reports     |   |
| Work on Exmptn Info    |   |
| <b>Plan Info</b>       |   |
| School                 |   |



A confirmation page is displayed for both actions—"Confirm" and "Unconfirm." An email is sent to the payroll coordinator.



Your confirmed report will now be sent to NPERS for posting.

From: npers.neprd@nebraska.gov  
To: Bailey, Jason  
Cc:  
Subject: Employer Report Confirmed

This e-mail is to confirm that an Employer Report has been confirmed.

Date range of report : 12/01/2009 to 12/31/2009

Employer No. : 98-6

To review this information, please visit the web site at: [HTTP://npers.ne.gov:80/SelfService](http://npers.ne.gov:80/SelfService)

Thank you,

Nebraska Public Employees Retirement System



*This is the e-mail that will be sent after you have confirmed your report.*

From: npers.neprd@nebraska.gov  
To: Bailey, Jason  
Cc:  
Subject: Employer Report Unconfirmed

This e-mail is to confirm that an Employer Report has been unconfirmed.

Date range of report : 12/01/2009 to 12/31/2009

Employer No. : 98-6

To review this information, please visit the web site at: [HTTP://npers.ne.gov:80/SelfService](http://npers.ne.gov:80/SelfService)

Thank you,

Nebraska Public Employees Retirement System



*This is the e-mail that will be sent after you have unconfirmed your report.*

# VIEW REPORT TOTALS

In addition to confirming a report, the summary totals for a report can also be viewed. The information displayed on the “View Report Totals” page is the same as that of “Confirm.” Confirm/Unconfirm actions are not available on this page.

**Employer Reporting**

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#) by clicking on this underlined link.

**Regular Reports**

| Status | Date Submitted | Date Range              | Edit?                | Update Header?         | Delete?                | Confirm/Unconfirm?      | View Totals?         | View Details?        | Validate Report?         |
|--------|----------------|-------------------------|----------------------|------------------------|------------------------|-------------------------|----------------------|----------------------|--------------------------|
| Acces  | 12/23/2009     | 12/01/2009 - 12/31/2009 | <a href="#">edit</a> | <a href="#">update</a> | <a href="#">delete</a> | <a href="#">confirm</a> | <a href="#">view</a> | <a href="#">view</a> | <a href="#">validate</a> |
| Posted | 12/11/2009     | 11/01/2009 - 11/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 11/03/2009     | 10/01/2009 - 10/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 10/13/2009     | 09/01/2009 - 09/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 09/11/2009     | 08/01/2009 - 08/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 08/07/2009     | 07/01/2009 - 07/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 07/09/2009     | 06/01/2009 - 06/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 06/09/2009     | 05/01/2009 - 05/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 05/06/2009     | 04/01/2009 - 04/30/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 04/01/2009     | 03/01/2009 - 03/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 03/03/2009     | 02/01/2009 - 02/28/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |
| Posted | 02/05/2009     | 01/01/2009 - 01/31/2009 | N/A                  | N/A                    | N/A                    | N/A                     | <a href="#">view</a> | <a href="#">view</a> | N/A                      |



From the “Employer Reporting” page click on “View” under “View Totals” to select the report totals you wish to view. The “View Report Totals” page will be displayed.

Official Nebraska Government Website

Welcome Back, Jason Bailey  
Employer : Nebraska Dept of Education

**View Report Totals**

Please review the Employer Reporting totals for the selected report. To confirm or unconfirm a report, go to the previous page and click on the confirm/unconfirm link from the employer reporting Start page. [Page Help](#)

**Employer Information**

|                          |                            |
|--------------------------|----------------------------|
| Employer Name            | Nebraska Dept of Education |
| Report Status            | Added                      |
| Pay Period               | 05/01/2010 to 05/31/2010   |
| Total Reported Employees | 1                          |

**Wages and Hours**

| Wage Type | Employee Wages | Adj Employee Wages | Wages      | Hours  | Adj Hours | Net Hours |
|-----------|----------------|--------------------|------------|--------|-----------|-----------|
| Employee  | \$5,000.00     | \$0.00             | \$5,000.00 | 160.00 | 0.00      | 160.00    |

**Contributions**

| Contribution Type                    | Amount   | Adjustments | Net             |
|--------------------------------------|----------|-------------|-----------------|
| Employee                             | \$414.00 | \$0.00      | \$414.00        |
| Employer                             | \$418.14 | \$0.00      | \$418.14        |
| Installments                         | \$0.00   | \$0.00      | \$0.00          |
| Make Up Employee Contribution Amount | \$0.00   | \$0.00      | \$0.00          |
| Make Up Employer Contribution Amount | \$0.00   | \$0.00      | \$0.00          |
| Make Up Late Interest Amount         | \$0.00   | \$0.00      | \$0.00          |
| Sub-Total                            | \$832.14 | \$0.00      |                 |
| <b>Total Contributions</b>           |          |             | <b>\$832.14</b> |



Click on “Work On ER Reports” to return to the “Employer Reporting” page.



You can not confirm a report on the “View Report Totals” page.

## VIEW REPORT DETAILS

The entire Employer Report data is visible in a printer-friendly format. This is available from the Employer Reporting page. You may also choose to print a copy of the report details after a report has successfully posted.

|                      |  |                       |                         |                      |                        |                        |                           |                           |                      |                          |
|----------------------|--|-----------------------|-------------------------|----------------------|------------------------|------------------------|---------------------------|---------------------------|----------------------|--------------------------|
| Logoff               | <b>Employer Reporting</b>  |                       |                         |                      |                        |                        |                           |                           |                      |                          |
| About Us             | Below is a list of your latest reports. Select an action that is available next to the desired report, or you can <a href="#">Create a New Report</a> by clicking on this underlined link. |                       |                         |                      |                        |                        |                           | <a href="#">Page Help</a> |                      |                          |
| Retirement Board     | <b>Regular Reports</b>   |                       |                         |                      |                        |                        |                           |                           |                      |                          |
| Investment Council   | <b>Status</b>  | <b>Date Submitted</b> | <b>Date Range</b>       | <b>Edit?</b>         | <b>Update Header?</b>  | <b>Delete?</b>         | <b>Confirm/Unconfirm?</b> | <b>View Totals?</b>       | <b>View Details?</b> | <b>Validate Report?</b>  |
| <b>Employer Home</b> | Added  | 05/18/2010            | 05/01/2010 - 05/31/2010 | <a href="#">edit</a> | <a href="#">update</a> | <a href="#">delete</a> | <a href="#">confirm</a>   | <a href="#">view</a>      | <a href="#">view</a> | <a href="#">validate</a> |
| Change Web Profile   | Posted   | 05/07/2010            | 04/01/2010 - 04/30/2010 | N/A                  | N/A                    | N/A                    | N/A                       | <a href="#">view</a>      | <a href="#">view</a> | N/A                      |
| Work on ER Reports   | Posted   | 04/08/2010            | 03/01/2010 - 03/31/2010 | N/A                  | N/A                    | N/A                    | N/A                       | <a href="#">view</a>      | <a href="#">view</a> | N/A                      |
| Work on Exmptn Info  | Posted   | 03/10/2010            | 02/01/2010 - 02/28/2010 | N/A                  | N/A                    | N/A                    | N/A                       | <a href="#">view</a>      | <a href="#">view</a> | N/A                      |
|                      | Posted   | 02/11/2010            | 01/01/2010 - 01/31/2010 | N/A                  | N/A                    | N/A                    | N/A                       | <a href="#">view</a>      | <a href="#">view</a> | N/A                      |



From the “Employer Reporting” page, click “View” under “View Details” to select the report details you wish to view. The details for the selected pay period will be displayed.

**View Report Details for the Pay Period: 12/01/2009 - 12/31/2009**

| SSN        | Last Nm    | First Nm   | Mid        | Rcd Typ | PP End Dt  | Salary     | EE Cntrb   | Hrs    | Inst Amt | MakeEE | MakeER | MakeLI | Position | Hire Dt    | Term Dt |
|------------|------------|------------|------------|---------|------------|------------|------------|--------|----------|--------|--------|--------|----------|------------|---------|
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR    | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00     | 0.00   | 0.00   | 0.00   | CLSFD    | 08/18/2008 |         |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR    | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00     | 0.00   | 0.00   | 0.00   | CLSFD    | 08/27/1973 |         |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR    | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00     | 0.00   | 0.00   | 0.00   | CLSFD    | 06/06/1977 |         |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR    | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00     | 0.00   | 0.00   | 0.00   | CLSFD    | 06/07/1999 |         |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR    | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00     | 0.00   | 0.00   | 0.00   | CLSFD    | 05/07/1989 |         |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR    | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00     | 0.00   | 0.00   | 0.00   | CLSFD    | 08/26/1968 |         |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR    | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00     | 0.00   | 0.00   | 0.00   | CLSFD    | 09/07/1993 |         |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR    | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00     | 0.00   | 0.00   | 0.00   | CLSFD    | 08/03/1998 |         |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR    | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00     | 0.00   | 0.00   | 0.00   | CLSFD    | 08/17/1998 |         |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR    | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00     | 0.00   | 0.00   | 0.00   | CLSFD    | 07/03/2006 |         |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR    | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00     | 0.00   | 0.00   | 0.00   | CLSFD    | 08/01/1994 |         |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR    | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00     | 0.00   | 0.00   | 0.00   | CLSFD    | 08/15/2000 |         |

[Work on ER Reports](#)



Click on “Work On ER Reports” to return to the “Employer Reporting” page.

## POSTING YOUR WAGE AND CONTRIBUTION REPORT

Your Employer Report will post only when NPERS has accepted it and funds have been received. The posting of your report is done by NPERS personnel.

If any of the member records are questionable, the report may be returned by NPERS for further editing and confirming.

If funds are not received by NPERS in a timely manner, your report will be suspended.

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# DISKETTE REPORT

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You may send your monthly Wage & Contribution Report by submitting a diskette to NPERS.

If you choose to submit your report via diskette, it must be received in the format prescribed by NPERS. (See “File Layout Guide for Diskette Reports” on the following page.)

NPERS does not provide diskettes for reporting and will only return your diskette upon request. Please provide a self addressed envelope if you would like your disk returned.

Provide the necessary information according to the Retirement Contributions File Layout and forward the diskette to NPERS for processing.

If reporting by diskette you must submit a Recap Report. You should also submit an Adjustment Report if necessary.

- If you have provided NPERS with an e-mail address, you will receive e-mails as part of the reporting process. When you have submitted a disk, the reporting process will be handled by NPERS personnel.
- Even though you will be able to view your reports over the Internet, you WILL NOT be required to take any actions over the Internet.

## FILE LAYOUT FOR DISKETTE REPORT

### FILE LAYOUT REQUIREMENTS

---

The file should be a **fixed length of 275 bytes** in the format, with one header record at the beginning of the file consisting of the first four fields.

#### ALPHA FIELDS (A)

---

All Alpha (A) fields should be **left justified** and **space filled**.

#### NUMERIC FIELDS (N)

---

All numeric (N) fields should be **right justified** and **zero filled**.

There should be **no decimals** in numbers. For all dollar amounts defined as 8N (6, 2), the decimal point is implied. The last two digits are assumed to be cents or hundredths of an hour. Thus, for a value of \$100.12 the field should contain 00010012.

|                       |                                       |   |                                       |
|-----------------------|---------------------------------------|---|---------------------------------------|
| <b>Dollar Amount:</b> | <input type="text" value="\$100.12"/> | = | <input type="text" value="00010012"/> |
| <b>Hours:</b>         | <input type="text" value="300.75"/>   | = | <input type="text" value="30075"/>    |

There should be no dashes in the **Social Security number**.

|             |  |   |  |
|-------------|--|---|--|
| <b>SSN:</b> | <input type="text" value="123-45-6789"/> | = | <input type="text" value="123456789"/> |
|-------------|--|---|--|

**Date fields** defined as 8N should be populated MMDDYYYY. Thus for February 8, 2009 the value would be 02082009.

|              |   |   |                                       |
|--------------|---|---|---------------------------------------|
| <b>Date:</b> | <input type="text" value="February 8, 2009"/> | = | <input type="text" value="02082009"/> |
|--------------|---|---|---------------------------------------|

**NOTE**

When providing an address change, be sure to complete the **DATE OF ADDRESS CHANGE** in the appropriate field. This date **MUST** be within the reporting period of the report.

## FILE LAYOUT GUIDE

| FIELD | FIELD NAME                             | DESCRIPTION   | FORMAT        | REQ'D |
|-------|--|---|---------------|-------|
| 1     | <b>Employer Number (H)</b>             | County/District number for respective school. This should be 2 numerics followed by a hyphen (-) followed by 4 alpha. | 7A<br>(2N-4A) | Y     |
| 2     | <b>Period Begin Date (H)</b>           | First day of payroll being reported   | 8N            | Y     |
| 3     | <b>Period End Date (H)</b>             | Last day of payroll being reported  | 8N            | Y     |
| 4     | <b>Total Employee Contribution (H)</b> | Total amount of employee contributions being reported   | 14N (12,2)    | Y     |

**NOTE:** The above fields define the school's header record. The following fields detail individual employee record information.

|    |                               |  |          |   |
|----|-------------------------------|--|----------|---|
| 5  | <b>Social Security Number</b> | Employee's social security number  | 9N       | Y |
| 6  | <b>Salary</b>                 | Gross salary for which retirement is withheld <i>for reported pay period</i>   | 8N (6,2) | Y |
| 7  | <b>Employee Contribution</b>  | Employees' retirement contributions <i>for reported pay period</i>   | 8N (6,2) | Y |
| 8  | <b>Hours Worked</b>           | Actual number of hours worked <i>during reported pay period</i>  | 5N (3,2) | Y |
| 9  | <b>Prefix</b>                 | "Mr." "Mrs." "Dr." etc.  | 4A       | N |
| 10 | <b>Last Name</b>              | Employee's last name   | 30A      | Y |
| 11 | <b>First Name</b>             | Employee's first name  | 20A      | Y |
| 12 | <b>MI</b>                     | Employee's middle initial  | 1A       | Y |
| 13 | <b>Address Line 1</b>         | First line of employee's address   | 30 A/N   | Y |
| 14 | <b>Address Line 2</b>         | Second line of employee's address  | 30 A/N   | Y |
| 15 | <b>Address Line 3</b>         | Third line of employee's address   | 30 A/N   | Y |
| 16 | <b>City</b>                   | Employee's city of residence   | 28A      | Y |
| 17 | <b>State</b>                  | Employee's state of residence  | 4A       | Y |
| 18 | <b>Zip</b>                    | Postal zip code  | 5A       | Y |
| 19 | <b>Zip + 4</b>                | Postal zip code + 4  | 4A       | N |
| 20 | <b>Date of Address Change</b> | Must be a date from the current reporting period to effect the change.   | 8N       | Y |
| 21 | <b>Date of Birth</b>          | Employee's date of birth.  | 8N       | Y |
| 22 | <b>Date of Hire</b>           | Date employee commenced work <i>with reporting employer/school</i>   | 8N       | Y |
| 23 | <b>Citizenship</b>            | Identify whether or not employee is a United States citizen. (Y = Citizen, N = Non-Citizen)  | 1A       | Y |
| 24 | <b>Gender</b>                 | Employee's gender (M = Male, F = Female)   | 1A       | Y |
| 25 | <b>Position</b>               | Indicate if employee is a classified or non-classified employee. You may use "Certified" or "Non-certified" to determine. <i>A Certified teacher/employee would be "Non-Classified. A Non-Certified employee/teacher would be "Classified."</i> (C = Classified, N = Non-Classified) | 1A       | Y |
| 26 | <b>Term Date</b>              | Date on which the member's employee-employer relationship is dissolved. (Date determined by employer/school.)  | 8N       | Y |
| 27 | <b>Installment Amount</b>     | Payments remitted toward a Purchase of Service   | 6N (4,2) |   |
| 28 | <b>Make-Up Contribution</b>   | Contributions to be made up. (Three fields, 6N each for a total length of 18N)   | 6N (4,2) | N |
|    | 28A                           | Employer Make-Up Contribution  | 6N (4,2) | N |
|    | 28B                           | Employee Make-Up Contribution  | 6N (4,2) | N |
|    | 28C                           | Late Interest  | 6N (4,2) | N |

File should be fixed length 275 bytes in the above format, with one header record at the beginning of the file consisting of the first four fields (notated with an "H" above.)

# PAPER REPORT

When submitting your Wage & Contribution Report by paper, you must use the regulation form sent to you by NPERS (Form NPERS6000, see below). A paper report submitted to NPERS in any other format will be returned. You must include a Wage & Contribution Recap Report (Form NPERS6100) with your reports.

Blank forms can be printed from the NPERS website at [npers.ne.gov](http://npers.ne.gov), copied from the forms section in Appendix B of this manual, or requested by contacting NPERS. The form must contain the member's Social Security Number, Prefix, First Name, Middle Initial, Last Name and the demographic information. You should complete the remaining information related to employer reporting and make any corrections/updates to the demographic information.

Add new employees by completing a blank form for each new employee. Please retain a blank form to make copies for new employees added to your report.

- If you have provided NPERS with an e-mail address, you will receive e-mails from NPERS as part of the reporting process.
- Even though you will be able to view your reports over the web, you WILL NOT be required to take actions over the Internet.

|   |   |                           |
|---|---|---------------------------|
| NPERS<br>Employer Name:<br>Employer No:<br>Period Begin Date:<br>Period End Date: | <b>Nebraska Public Employees Retirement System</b><br><b>Wage and Contribution Report</b> | Page No:<br>Date Printed: |
|---|---|---------------------------|

| Data Element                  | Current Pay Period Information | Comments/Changes |
|-------------------------------|--------------------------------|------------------|
| Social Security Number        |                                |                  |
| Prefix                        |                                |                  |
| Last Name                     |                                |                  |
| First Name                    |                                |                  |
| MI                            |                                |                  |
| Salary                        |                                |                  |
| Employee Contribution         |                                |                  |
| Hours Worked                  |                                |                  |
| Installment Amount            |                                |                  |
| Employer Make-Up Contribution |                                |                  |
| Employee Make-Up Contribution |                                |                  |
| Make-Up Late Interest         |                                |                  |
| Date of Hire                  |                                |                  |
| Term Date                     |                                |                  |

| Data Element           | Demographic Information | Changes/Corrections to Demographic Information |
|------------------------|-------------------------|--|
| Address Line 1         |                         |  |
| Address Line 2         |                         |  |
| Address Line 3         |                         |  |
| City, State, Zip + 4   |                         |  |
| Date of Address Change |                         |  |
| Date of Birth          |                         |  |
| Citizenship            |                         |  |
| Gender                 |                         |  |
| Position               |                         |  |

NPERS6000 Rev. 5/04

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# WAGE AND CONTRIBUTION RECAP REPORTS

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The Wage & Contribution Recap Report (Form NPERS6100) must be completed by all paper and disk reporters and returned to NPERS with your paper reports or diskette and /or adjustment reports. Please be sure to clearly identify the County/District (employer number) as assigned by NPERS and the pay period being remitted.

Any checks received without a Wage & Contribution Recap Report will be returned. If you report via the Internet and pay by check, you are not required to complete a Wage & Contribution Recap Report.

## INFORMATION REQUIRED FOR RECAP REPORTS

---

### CURRENT CONTRIBUTIONS

- **Employee Contributions** – This must be the total of the Employee Contributions from your Wage & Contribution Report for the current payroll period (amount of employee deductions from regular payroll).
- **Employer Contributions** – This must be Total Employer Contributions, which should be 101% of the Total Employee Contributions.

---

### MAKE-UP CONTRIBUTIONS

This amount is based on calculations by NPERS, which will send instructions concerning additional contributions.

- **Employee Contributions** – This must be the amount of the Employee Contribution for any make-up contributions (contributions in which the employer failed to deduct and remit to NPERS from a previous time period). The employee must set up an agreement with NPERS.
- **Employer Contributions** – This must be the amount of the Employer Contribution for any make-up contributions (contributions in which the employer failed to deduct and remit to NPERS from a previous time period).

---

### MAKE-UP LATE INTEREST

- **Employer Contributions Only** – This amount is payment for Late Interest that would have been earned on make-up contributions reported above.

---

### INSTALLMENTS

This amount is based on calculations by NPERS, which will send instructions concerning the additional Employee contributions to be withheld.

- **Employee Contributions** – This must be the amount of the employee pre-tax deductions for the reported pay period for installment payments toward a purchase of service. The employee must set up an agreement with NPERS.

**SUBTOTALS**

---

- **Employee Contributions** – This is the total of the Current Contributions, Make-up Contributions and Installments.
- **Employee Contributions** – This is the total of the Current Contributions, Make-up Contributions, Make-up Late Interest.

**CONTRIBUTION ADJUSTMENT(S)**

---

This amount is the total of Contribution Adjustments for previous periods as shown on attached Adjustment Report(s).

**(OVERPMT)/UNDRPMT**

---

This amount is any over or under payment from a previous reporting period. NPERS will notify you of any discrepancies.

**PENALTY**

---

This amount is any penalty owed for late reporting. NPERS will instruct you if you have a late penalty and the amount due.

**LATE INTEREST**

---

This amount is any late interest owed to NPERS. NPERS will instruct you if you owe Late Interest for periods in which your contributions were received after the due date.

**TOTAL AMOUNT DUE**

---

(Add lines 1 thru 5) This amount should match the check amount or is the amount to be ACH credited or debited.

**PLEASE SELECT THE METHOD OF PAYMENT**

---

If remitting by check, you may remit only one check for each report. If more than one check is received, the checks and report will be returned.

**SIGNATURE**

---

The report must have an original Employer Contact signature or it will be returned.

**STATE OF NEBRASKA  
SCHOOL RETIREMENT SYSTEMS  
PO BOX 94816, LINCOLN, NE 68509**

**WAGE & CONTRIBUTION RECAP REPORT**

SCHOOL \_\_\_\_\_

EMPLOYER NUMBER \_\_\_\_\_

PAY PERIOD END DATE \_\_\_\_\_

(Must be postmarked within 10 days following your pay period end date)

Please complete, sign and return this form along with your Wage & Contribution Report.

|   | Employee<br>Contributions | Employer<br>Contributions |            |
|---|---------------------------|---------------------------|------------|
| Current Contributions   | \$ _____                  | \$ _____                  |            |
| Make-up Contributions   | \$ _____                  | \$ _____                  |            |
| Make-up Late Interest   | \$ _____                  | \$ _____                  |            |
| Installments  | \$ _____                  | \$ _____                  |            |
| <b>Subtotals</b><br>(for current reporting period)                    | \$ _____                  | \$ _____                  | = 1. _____ |
| Contribution Adjustment(s) (total from attached adjustment report(s)) |                           |                           | 2. _____   |
| (Overpmt)/Undrpmt (from previous reporting period(s))                 |                           |                           | 3. _____   |
| Penalty (\$25/pay period + a daily interest fee)                      |                           |                           | 4. _____   |
| Late Interest   |                           |                           | 5. _____   |
| <b>TOTAL AMOUNT DUE (ADD LINES 1 thru 5)</b>                          |                           |                           | 6. _____   |

Please select method of payment. (select one)

- |                                     |  |
|-------------------------------------|--|
| <input type="checkbox"/> ACH Credit | <input type="checkbox"/> Check (one check allowed for each report) |
| <input type="checkbox"/> ACH Debit  | <input type="checkbox"/> NIS Transfer (state school only)          |

**I CERTIFY THAT THE DISKETTE/PAPER REPORT FOR THE ABOVE MENTIONED PERIOD IS ACCURATE AND BALANCES TO THE AMOUNT ON LINE 1.**

**\*REMITTANCE TOTAL MUST EQUAL AMOUNT OF LINE 6**

\_\_\_\_\_  
PAYROLL CONTACT SIGNATURE

# ADJUSTMENT REPORT FORMS FOR INTERNET REPORTERS

| <b>NPERS</b>           | <b>Employer Reporting</b>  |                |                         |                      |                        |                        |                    |                      |                      |                          |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |
|------------------------|--|----------------|-------------------------|----------------------|------------------------|------------------------|--------------------|----------------------|----------------------|--------------------------|------------------|-----------|------------|-------------------------|----------------------|------------------------|------------------------|-----|----------------------|----------------------|--------------------------|--------|------------|-------------------------|-----|-----|-----|-----|----------------------|----------------------|-----|--------|------------|-------------------------|-----|-----|-----|-----|----------------------|----------------------|-----|--------|------------|-------------------------|-----|-----|-----|-----|----------------------|----------------------|-----|
| Logoff                 | <p>Below is a list of your latest reports. Select an action that is available next to the desired report, or you can <a href="#">Create a New Report</a> by clicking on this underlined link.  <a href="#">Page Help</a></p> <p><b>Regular Reports</b></p> <table border="1"> <thead> <tr> <th>Status</th> <th>Date Submitted</th> <th>Date Range</th> <th>Edit?</th> <th>Update Header?</th> <th>Delete?</th> <th>Confirm/Unconfirm?</th> <th>View Totals?</th> <th>View Details?</th> <th>Validate Report?</th> </tr> </thead> <tbody> <tr> <td>Suspended</td> <td>05/28/2010</td> <td>05/01/2010 - 05/31/2010</td> <td><a href="#">edit</a></td> <td><a href="#">update</a></td> <td><a href="#">delete</a></td> <td>N/A</td> <td><a href="#">view</a></td> <td><a href="#">view</a></td> <td><a href="#">validate</a></td> </tr> <tr> <td>Posted</td> <td>05/07/2010</td> <td>04/01/2010 - 04/30/2010</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td><a href="#">view</a></td> <td><a href="#">view</a></td> <td>N/A</td> </tr> <tr> <td>Posted</td> <td>04/08/2010</td> <td>03/01/2010 - 03/31/2010</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td><a href="#">view</a></td> <td><a href="#">view</a></td> <td>N/A</td> </tr> <tr> <td>Posted</td> <td>03/10/2010</td> <td>02/01/2010 - 02/28/2010</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td><a href="#">view</a></td> <td><a href="#">view</a></td> <td>N/A</td> </tr> </tbody> </table> | Status         | Date Submitted          | Date Range           | Edit?                  | Update Header?         | Delete?            | Confirm/Unconfirm?   | View Totals?         | View Details?            | Validate Report? | Suspended | 05/28/2010 | 05/01/2010 - 05/31/2010 | <a href="#">edit</a> | <a href="#">update</a> | <a href="#">delete</a> | N/A | <a href="#">view</a> | <a href="#">view</a> | <a href="#">validate</a> | Posted | 05/07/2010 | 04/01/2010 - 04/30/2010 | N/A | N/A | N/A | N/A | <a href="#">view</a> | <a href="#">view</a> | N/A | Posted | 04/08/2010 | 03/01/2010 - 03/31/2010 | N/A | N/A | N/A | N/A | <a href="#">view</a> | <a href="#">view</a> | N/A | Posted | 03/10/2010 | 02/01/2010 - 02/28/2010 | N/A | N/A | N/A | N/A | <a href="#">view</a> | <a href="#">view</a> | N/A |
| Status                 |  | Date Submitted | Date Range              | Edit?                | Update Header?         | Delete?                | Confirm/Unconfirm? | View Totals?         | View Details?        | Validate Report?         |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |
| Suspended              |  | 05/28/2010     | 05/01/2010 - 05/31/2010 | <a href="#">edit</a> | <a href="#">update</a> | <a href="#">delete</a> | N/A                | <a href="#">view</a> | <a href="#">view</a> | <a href="#">validate</a> |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |
| Posted                 |  | 05/07/2010     | 04/01/2010 - 04/30/2010 | N/A                  | N/A                    | N/A                    | N/A                | <a href="#">view</a> | <a href="#">view</a> | N/A                      |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |
| Posted                 |  | 04/08/2010     | 03/01/2010 - 03/31/2010 | N/A                  | N/A                    | N/A                    | N/A                | <a href="#">view</a> | <a href="#">view</a> | N/A                      |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |
| Posted                 |  | 03/10/2010     | 02/01/2010 - 02/28/2010 | N/A                  | N/A                    | N/A                    | N/A                | <a href="#">view</a> | <a href="#">view</a> | N/A                      |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |
| About Us               |  |                |                         |                      |                        |                        |                    |                      |                      |                          |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |
| Retirement Board       |  |                |                         |                      |                        |                        |                    |                      |                      |                          |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |
| Investment Council     |  |                |                         |                      |                        |                        |                    |                      |                      |                          |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |
| Organization Structure |  |                |                         |                      |                        |                        |                    |                      |                      |                          |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |
| Legislation            |  |                |                         |                      |                        |                        |                    |                      |                      |                          |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |
| <b>Employer Home</b>   |  |                |                         |                      |                        |                        |                    |                      |                      |                          |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |
| Change Web Profile     |  |                |                         |                      |                        |                        |                    |                      |                      |                          |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |
| Work on ER Reports     |  |                |                         |                      |                        |                        |                    |                      |                      |                          |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |
| Work on Exmptn Info    |  |                |                         |                      |                        |                        |                    |                      |                      |                          |                  |           |            |                         |                      |                        |                        |     |                      |                      |                          |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |        |            |                         |     |     |     |     |                      |                      |     |



Click on “Edit” to the right of the Date Range of the report you are working on.

| <b>NPERS</b>   | <b>Edit Member Records</b>  |               |               |                           |                           |               |  |  |  |  |  |
|--|---|---------------|---------------|---------------------------|---------------------------|---------------|--|--|--|--|--|
| Logoff   | <p>Below is a list of records with errors for the reporting period <b>05-01-2010 - 05-31-2010</b>. Click on a record or enter a Social Security number to make corrections.</p> <p><b>Option 1 - Finished Editing this report?</b> <span style="float: right;"><b>Done</b></span></p> <p>Click <b>Done</b> when you have finished editing this report. You may re-edit this report at any time in the future.</p> <p><b>Option 2 - Employees with Errors</b></p> <table border="1"> <thead> <tr> <th>SSN</th> <th>Employee Name</th> <th>Record Type</th> <th>Reported Begin - End Date</th> <th>Select Record</th> </tr> </thead> <tbody> <tr> <td colspan="5" style="text-align: center;"> <p>You have <b>0</b> member records with errors.</p> <p>Note: This can mean that there are no records for the filter you have entered OR that you have no member records with errors at this time.</p> </td> </tr> </tbody> </table> <p><b>Option 3 - Custom Edit &amp; Create Form</b></p> <p><b>Custom Edit &amp; Create</b></p> <p>Enter a social security number to view or edit any record for that employee or create a new record by entering the social security number.</p> <p>SSN: <input type="text"/> - <input type="text"/> - <input type="text"/></p> <p style="text-align: right;"><b>Edit Record</b></p> | SSN           | Employee Name | Record Type               | Reported Begin - End Date | Select Record | <p>You have <b>0</b> member records with errors.</p> <p>Note: This can mean that there are no records for the filter you have entered OR that you have no member records with errors at this time.</p> |  |  |  |  |
| SSN  |   | Employee Name | Record Type   | Reported Begin - End Date | Select Record             |               |  |  |  |  |  |
| <p>You have <b>0</b> member records with errors.</p> <p>Note: This can mean that there are no records for the filter you have entered OR that you have no member records with errors at this time.</p> |   |               |               |                           |                           |               |  |  |  |  |  |
| About Us   |   |               |               |                           |                           |               |  |  |  |  |  |
| Retirement Board   |   |               |               |                           |                           |               |  |  |  |  |  |
| Investment Council   |   |               |               |                           |                           |               |  |  |  |  |  |
| Organization Structure   |   |               |               |                           |                           |               |  |  |  |  |  |
| Legislation  |   |               |               |                           |                           |               |  |  |  |  |  |
| <b>Employer Home</b>   |   |               |               |                           |                           |               |  |  |  |  |  |
| Change Web Profile   |   |               |               |                           |                           |               |  |  |  |  |  |
| Work on ER Reports   |   |               |               |                           |                           |               |  |  |  |  |  |
| Work on Exmptn Info  |   |               |               |                           |                           |               |  |  |  |  |  |
| <b>Plan Info</b>   |   |               |               |                           |                           |               |  |  |  |  |  |
| School   |   |               |               |                           |                           |               |  |  |  |  |  |
| State  |   |               |               |                           |                           |               |  |  |  |  |  |
| County   |   |               |               |                           |                           |               |  |  |  |  |  |
| Patrol   |   |               |               |                           |                           |               |  |  |  |  |  |
| Judge's  |   |               |               |                           |                           |               |  |  |  |  |  |
| Deferred Compensation  |   |               |               |                           |                           |               |  |  |  |  |  |
| <b>Member Info</b>   |   |               |               |                           |                           |               |  |  |  |  |  |
| Publications/Videos  |   |               |               |                           |                           |               |  |  |  |  |  |
| Forms  |   |               |               |                           |                           |               |  |  |  |  |  |
| Financial Facts  |   |               |               |                           |                           |               |  |  |  |  |  |
| Call Center  |   |               |               |                           |                           |               |  |  |  |  |  |
| Retirement Seminars  |   |               |               |                           |                           |               |  |  |  |  |  |
| Benefit Estimators   |   |               |               |                           |                           |               |  |  |  |  |  |



**Option 3 – Custom Edit & Create Form.**  
Type the employee’s SSN and click “Edit Record.”

| <b>NPERS</b>           | <h2>Multiple Member Records</h2> <p>This member has one or more existing records on this report.<br/>Choose the record which you would like to edit by clicking on the transaction type.<br/>If you would like to add a new record for this member, click the Add New Record button.</p> <p><b>Option 1 - Select One of the records below</b></p> <table border="1"> <thead> <tr> <th>SSN</th> <th>Employee Name</th> <th>Record Type</th> <th>Select Record</th> </tr> </thead> <tbody> <tr> <td>XXXXXXXXXX</td> <td>XXXXXXXXXX</td> <td>Regular</td> <td><a href="#">form help</a><br/><a href="#">select</a></td> </tr> </tbody> </table> <p><b>Option 2 - Click "Add New Record"</b></p> <p style="text-align: right;">→ <a href="#">Add New Record</a></p> | SSN           | Employee Name | Record Type   | Select Record | XXXXXXXXXX | XXXXXXXXXX | Regular | <a href="#">form help</a><br><a href="#">select</a> |
|------------------------|---|---------------|---------------|---|---------------|------------|------------|---------|---|
| SSN                    |   | Employee Name | Record Type   | Select Record                                       |               |            |            |         |   |
| XXXXXXXXXX             |   | XXXXXXXXXX    | Regular       | <a href="#">form help</a><br><a href="#">select</a> |               |            |            |         |   |
| Logoff                 |   |               |               |   |               |            |            |         |   |
| About Us               |   |               |               |   |               |            |            |         |   |
| Retirement Board       |   |               |               |   |               |            |            |         |   |
| Investment Council     |   |               |               |   |               |            |            |         |   |
| Organization Structure |   |               |               |   |               |            |            |         |   |
| Legislation            |   |               |               |   |               |            |            |         |   |
| <b>Employer Home</b>   |   |               |               |   |               |            |            |         |   |
| Change Web Profile     |   |               |               |   |               |            |            |         |   |
| Work on ER Reports     |   |               |               |   |               |            |            |         |   |
| Work on Exmptn Info    |   |               |               |   |               |            |            |         |   |
| <b>Plan Info</b>       |   |               |               |   |               |            |            |         |   |
| School                 |   |               |               |   |               |            |            |         |   |
| State                  |   |               |               |   |               |            |            |         |   |
| County                 |   |               |               |   |               |            |            |         |   |



**Option 2 – Click “Add New Record.”**

|                         |   |
|-------------------------|---|
| <b>NPERS</b>            | <b>Add a Member Record</b>  |
| Logoff                  | For reporting period: 05-01-2010 - 05-31-2010   |
| About Us                |   |
| Retirement Board        |   |
| Investment Council      |   |
| Organization Structure  |   |
| Legislation             |   |
| <b>Employer Home</b>    | View or edit the record below. <a href="#">form help</a>  |
| Change Web Profile      | <b>Employee Information:</b>  |
| Work on ER Reports      | SSN: <input type="text"/> - <input type="text"/> - <input type="text"/>   |
| Work on Exmptn Info     | Prefix: <input type="text"/>  |
| <b>Plan Info</b>        | First Name: <input type="text"/>  |
| School                  | Last Name: <input type="text"/>   |
| State                   | Middle Initial: <input type="text"/>  |
| County                  | <b>Payroll Information:</b>   |
| Patrol                  | What is the record type? <input type="text" value="Adjustment"/>  |
| Judge's                 | What is the date range for the employee's record?<br>(MM/DD/YYYY) <input type="text" value="05/01/2010"/> - <input type="text" value="05/31/2010"/> |
| Deferred Compensation   | What is the employee's position? <input type="text" value="Classified"/>  |
| <b>Member Info</b>      | What is the Hire date of employee? <input type="text"/>   |
| Publications/Videos     | What is the termination date of employee? <input type="text"/>  |
| Forms                   | How many hours has employee worked? <input type="text" value="0.00"/>   |
| Financial Facts         | What is the employee's reported salary? <input type="text" value="\$ 0.00"/>  |
| Call Center             | What is the employee's contribution? <input type="text" value="\$ 0.00"/>   |
| Retirement Seminars     | What is the installment amount? <input type="text" value="\$ 0.00"/>  |
| Benefit Estimators      | What is the employee make up contribution? <input type="text" value="\$ 0.00"/>   |
| <b>Employer Reports</b> | What is the employer make up contribution? <input type="text" value="\$ 0.00"/>   |
| School                  | What is the late interest make up amount? <input type="text" value="\$ 0.00"/>  |
| State                   |   |
| County                  |   |

**STEP 4**

Enter the adjustment information making sure you select “adjustment” for Record type. Also be sure you are using the correct date of the record you are adjusting. You can enter an explanation in the “note” section or send in a paper adjustment form. Click “Save” once you enter the adjustment details.

**NOTE**

The employer contributions for the reported period must reflect 101% of current contributions plus or minus any adjusting entries that included contributions. To update the employer contributions total, click on “Update” under “Update Header” for the appropriate report period from the Employer Reporting screen. See instructions beginning on page 3-27.

**NOTE**

You must submit a written explanation for each adjustment to be placed in the school’s and member’s files for future reference.

# ADJUSTMENT REPORT FORMS FOR DISK AND PAPER REPORTERS



You must submit an Adjustment Report (Form NPERS 6200) when making corrections or adjustments to a previous month's reporting of contributions, salary, hours, installments, etc.

Include the adjustment amount with your remittance amount. Adjustment Reports must be submitted and recorded on the Contribution Adjustments line of the Recap Report. Mail the Adjustment Report with the disk or Wage & Contribution Report(s) and Recap Report. It must be signed by an Employer Contact.

When making an Adjustment for an employee's deduction or hours, list only the adjustment amount (difference between what was previously posted and correct amounts). Note the pay period of the adjustment. If an adjustment is on your school district's share, list it on the Employer Contribution line.

Credits may not exceed the contributions for the current reporting period. Any credit exceeding the current period's contributions may be taken on future reports. To make an Employee Contribution adjustment for a previous fiscal year, please contact NPERS regarding the procedure. Do not use the Adjustment Report for adjustments to the current pay period.

Following are examples of corrections or adjustments that may occur. A sample Adjustment Report and sample Wage & Contribution Recap Report are provided for each example.

| ERROR (EXAMPLE A)  | CORRECTION/ADJUSTMENT  |
|--|--|
| The school did not start deductions for retirement for an employee whose employment began in August, thus no deductions/hours were submitted for period end date on the Wage & Contribution Report. The error was caught in September. | The school submitted an Adjustment Report and included the monies due with the following reporting periods' Wage & Contribution Report. <b>Please note:</b> If deductions are missed for three or more months, contact NPERS for instructions on how to report these contributions. Please see "NOTE" below. (See Ex. A, pages 3-49 and 3-50.) |
| ERROR (EXAMPLE B)  | CORRECTION/ADJUSTMENT  |
| The school deducted contributions at the wrong rate for a reporting period making an under deduction of \$5.85.  | During the next pay period, the school deducted \$5.85 more from the employee's pay. They submitted an Adjustment Report and included the amount due with their next Wage & Contribution Recap Report. (See Ex. B, pages 3-51 and 3-52.)   |
| ERROR (EXAMPLE C)  | CORRECTION/ADJUSTMENT  |
| Only 100 hours were reported for an employee during the October 2007 Monthly Deduction Report, but he actually worked 140 hours.   | A correction was made by submitting an Adjustment Report. (This would have no affect on the Wage & Contribution Recap Report.) (See Ex. C, page 3-53.)   |



Contributions for an individual who did not contribute when eligible are considered a "Make-Up Contribution." Send to NPERS, by reporting period, the wage and hours for each period missed. An Adjustment Report is unnecessary, as NPERS will calculate costs and set up an agreement on NPRIS. NPERS will notify the school of the respective amounts due. Late interest is the school's responsibility. Make-Up Contribution amounts must be reported on the Wage & Contribution Recap Report.

# EXAMPLE A: SAMPLE ADJUSTMENT REPORT



1221 N Street, Suite 325, P.O. Box 94816  
 Lincoln, NE 68509-4816  
 402-471-2053 or 800-245-5712  
 Fax 402-471-9493  
 npers.ne.gov

## SCHOOL ADJUSTMENT REPORT

SCHOOL Sunrise School EMPLOYER NUMBER 96-12

| PAYROLL PERIOD |          | NAME              | SSN         | HOURS | SALARY   | CONTRIBUTIONS |
|----------------|----------|-------------------|-------------|-------|----------|---------------|
| Begin Date     | End Date |                   |             |       |          |               |
| 08-01-09       | 08-31-09 | Employee, John Q. | 555-55-5555 | 150   | 1,493.82 | 108.75        |
|                |          |                   |             |       |          |               |
|                |          |                   |             |       |          |               |
|                |          |                   |             |       |          |               |
|                |          |                   |             |       |          |               |
|                |          |                   |             |       |          |               |
|                |          |                   |             |       |          |               |
|                |          |                   |             |       |          |               |
|                |          |                   |             |       |          |               |
|                |          |                   |             |       |          |               |

SAMPLE

TOTAL EMPLOYEE CONTRIBUTION ADJUSTMENTS \$ 108.75  
 TOTAL EMPLOYER CONTRIBUTION \$ 109.84  
 TOTAL ADJUSTMENTS \$ 218.59

Explanation of adjustments (Required)  
Did not withhold contributions.

Please check one:

- To be entered by NPERS office
- Submitted via the web on the 09/2009 Wage and Contribution Report  
Month/Year

M. Polly Reporter  
 EMPLOYER CONTACT SIGNATURE

# EXAMPLE A: SAMPLE WAGE & CONTRIBUTION CAP ADJUSTMENT REPORT

**STATE OF NEBRASKA  
SCHOOL RETIREMENT SYSTEMS  
PO BOX 94816, LINCOLN, NE 68509**

**WAGE & CONTRIBUTION RECAP REPORT**

SCHOOL Sunrise School

EMPLOYER NUMBER 96-12

PAY PERIOD END DATE 09-30-09

(Must be postmarked within 10 days following your pay period end date)

Please complete, sign and return this form along with your Wage & Contribution Report.

|   | Employee Contributions | Employer Contributions               |
|---|------------------------|--------------------------------------|
| Current Contributions   | \$ <u>4,567.89</u>     | \$ <u>4,613.57</u>                   |
| Make-up Contributions   | \$ _____               | \$ _____                             |
| Make-up Late Interest   | \$ _____               | \$ _____                             |
| Installments  | \$ _____               | \$ _____                             |
| <b>Subtotals</b><br>(for current reporting period)                    | \$ <u>4,567.89</u>     | \$ <u>4,613.57</u> = <u>9,181.46</u> |
| Contribution Adjustment(s) (total from attached adjustment report(s)) |                        | 2. <u>218.59</u>                     |
| (Overpmt)/Undrpmt (from previous reporting period(s))                 |                        | 3. _____                             |
| Penalty (\$25/pay period + a daily interest fee)                      |                        | 4. _____                             |
| Late Interest   |                        | 5. _____                             |
| <b>TOTAL AMOUNT DUE (ADD LINES 1 thru 5)</b>                          |                        | <u>6,9,400.05</u>                    |

Please select method of payment. (select one)

ACH Credit                       Check (one check allowed for each report)  
 ACH Debit                         NIS Transfer (state school only)

**I CERTIFY THAT THE DISKETTE/PAPER REPORT FOR THE ABOVE MENTIONED PERIOD IS ACCURATE AND BALANCES TO THE AMOUNT ON LINE 1.**

**\*REMITTANCE TOTAL MUST EQUAL AMOUNT OF LINE 6**

M. Polly Reporter  
PAYROLL CONTACT SIGNATURE

# EXAMPLE B: SAMPLE ADJUSTMENT REPORT



1221 N Street, Suite 325, P.O. Box 94816  
 Lincoln, NE 68509-4816  
 402-471-2053 or 800-245-5712  
 Fax 402-471-9493  
 npers.ne.gov

## SCHOOL ADJUSTMENT REPORT

SCHOOL Sunrise School EMPLOYER NUMBER 96-12

| PAYROLL PERIOD |          | NAME              | SSN         | HOURS | SALARY | CONTRIBUTIONS |
|----------------|----------|-------------------|-------------|-------|--------|---------------|
| Begin Date     | End Date |                   |             |       |        |               |
| 08-01-09       | 08-31-09 | Employee, John Q. | 555-55-5555 |       | 70.65  | 5.85          |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |

TOTAL EMPLOYEE CONTRIBUTION ADJUSTMENTS \$ 5.85  
 TOTAL EMPLOYER CONTRIBUTION \$ 5.91  
 TOTAL ADJUSTMENTS \$ 11.76

Explanation of adjustments (Required)  
Calculated contributions at incorrect rate.

Please check one:  
 To be entered by NPERS office  
 Submitted via the web on the 09/2009 Wage and Contribution Report  
 Month/Year

M. Polly Reporter  
 EMPLOYER CONTACT SIGNATURE

# EXAMPLE B: SAMPLE WAGE & CONTRIBUTION CAP ADJUSTMENT REPORT

**STATE OF NEBRASKA  
SCHOOL RETIREMENT SYSTEMS  
PO BOX 94816, LINCOLN, NE 68509**

## WAGE & CONTRIBUTION RECAP REPORT

SCHOOL Sunrise School

EMPLOYER NUMBER 96-12

PAY PERIOD END DATE 09-30-09

(Must be postmarked within 10 days following your pay period end date)

Please complete, sign and return this form along with your Wage & Contribution Report.

|   | Employee Contributions | Employer Contributions |                      |
|---|------------------------|------------------------|----------------------|
| Current Contributions   | \$ <u>4,567.89</u>     | \$ <u>4,613.57</u>     |                      |
| Make-up Contributions   | \$ _____               | \$ _____               |                      |
| Make-up Late Interest   | \$ _____               | \$ _____               |                      |
| Installments  | \$ _____               | \$ _____               |                      |
| <b>Subtotals</b>  | \$ <u>4,567.89</u>     | \$ <u>4,613.57</u>     | = 1. <u>9,181.46</u> |
| (for current reporting period)  |                        |                        |                      |
| Contribution Adjustment(s) (total from attached adjustment report(s)) |                        |                        | 2. <u>11.76</u>      |
| (Overpmt)/Undrpmt (from previous reporting period(s))                 |                        |                        | 3. _____             |
| Penalty (\$25/pay period + a daily interest fee)                      |                        |                        | 4. _____             |
| Late Interest   |                        |                        | 5. _____             |
| <b>TOTAL AMOUNT DUE (ADD LINES 1 thru 5)</b>                          |                        |                        | 6. <u>9,183.17</u>   |

Please select method of payment. (select one)

|                                     |  |
|-------------------------------------|--|
| <input type="checkbox"/> ACH Credit | <input type="checkbox"/> Check (one check allowed for each report) |
| <input type="checkbox"/> ACH Debit  | <input type="checkbox"/> NIS Transfer (state school only)          |

**I CERTIFY THAT THE DISKETTE/PAPER REPORT FOR THE ABOVE MENTIONED PERIOD IS ACCURATE AND BALANCES TO THE AMOUNT ON LINE 1.**

**\*REMITTANCE TOTAL MUST EQUAL AMOUNT OF LINE 6**

M. Polly Reporter  
PAYROLL CONTACT SIGNATURE

# EXAMPLE C: SAMPLE ADJUSTMENT REPORT



1221 N Street, Suite 325, P.O. Box 94816  
 Lincoln, NE 68509-4816  
 402-471-2053 or 800-245-5712  
 Fax 402-471-9493  
 npers.ne.gov

## SCHOOL ADJUSTMENT REPORT

SCHOOL Sunrise School EMPLOYER NUMBER 96-12

| PAYROLL PERIOD |          | NAME              | SSN         | HOURS | SALARY | CONTRIBUTIONS |
|----------------|----------|-------------------|-------------|-------|--------|---------------|
| Begin Date     | End Date |                   |             |       |        |               |
| 10-01-07       | 10-31-07 | Employee, John Q. | 555-55-5555 | 40.00 |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |
|                |          |                   |             |       |        |               |

TOTAL EMPLOYEE CONTRIBUTION ADJUSTMENTS \$ \_\_\_\_\_

TOTAL EMPLOYER CONTRIBUTION \$ \_\_\_\_\_

TOTAL ADJUSTMENTS \$ \_\_\_\_\_

**Explanation of adjustments (Required)**

Did not report total hours worked.

**Please check one:**

To be entered by NPERS office

Submitted via the web on the 09/2009 Wage and Contribution Report  
 Month/Year

M. Polly Reporter

**EMPLOYER CONTACT SIGNATURE**

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## REMITTANCE PAYMENT

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Payment of contributions is due to NPERS **no later than the 10th of each month**. If the 10th day falls on a weekend or holiday, payment must be received the following workday. The payment can be made by the following methods:

- A check payable to the Nebraska School Retirement System
- An electronic Automated Clearinghouse (ACH) credit payment
- An electronic Automated Clearinghouse (ACH) debit payment
- Journal Entry of NIS (Nebraska Information System)

Please indicate the type of payment on your Wage & Contribution Recap Report or internet file header.

### CHECK PAYMENT

- Payments by check cannot be postdated. If a check is postdated, it will be returned.
- NPERS cannot accept more than one check with the report.
- The check must equal the total of the Recap Report or internet confirmed report grand total.

### ACH CREDIT PAYMENT

A credit transaction can be sent directly to the State Treasurer's Office via electronic submission instead of a check. The amount of the credit payment must equal the total of the Recap Report or internet confirmed report grand total. Please contact NPERS for ACH credit information.

### ACH DEBIT PAYMENT

If you would like NPERS to debit your checking account, you will need to let the State Treasurer know the financial institution information. (See the ACH Debit Authorization Form, NPERS 0710, on the following page.) It must be completed and returned to the State Treasurer's Office to authorize this process. When NPERS receives your Wage and Contribution Report, NPERS will contact the State Treasurer's Office who will debit your financial institution to have that amount transferred from your account. The amount of the debit payment must equal the total of the Recap Report or internet confirmed report grand total.

### JOURNAL ENTRY

This is for state agencies whose retirement deductions are withheld by NIS. You do not need to take any action for the deductions to be submitted.

## ACH Debit Authorization Form

The \_\_\_\_\_ District Agrees to allow the Nebraska State Treasurer to debit via the ACH system, \_\_\_\_\_ District's bank account for the total amount due on the Monthly Deduction Report that is submitted by \_\_\_\_\_ District to the Nebraska School Retirement System.

This debit will occur two business days following the receipt of the Monthly Deduction Report that the school district submits to the Nebraska School Retirement System.

This Authorization will remain in force until revoked in writing by the \_\_\_\_\_ District with at least (3) business day's notice.

Authorized Signature \_\_\_\_\_

Date \_\_\_\_\_

**Please attach a copy of a voided check for your bank information.**

**Return completed form to:**

**Nebraska State Treasurer's Office  
PO Box 94788  
Lincoln, NE 68509**

# SAMPLE W-2 FORM AND INSTRUCTIONS

|  |  |                                     |  |                                 |  |
|--|--|-------------------------------------|--|---------------------------------|--|
| <input type="checkbox"/> Void            |  | a Employee's social security number |  | OMB No. 1545-0008               |  |
| b Employer identification number (EIN)   |  | 1 Wages, tips, other compensation   |  | 2 Federal income tax withheld   |  |
| c Employer's name, address, and ZIP code |  | 3 Social security wages             |  | 4 Social security tax withheld  |  |
|  |  | 5 Medicare wages and tips           |  | 6 Medicare tax withheld         |  |
|  |  | 7 Social security tips              |  | 8 Allocated tips                |  |
| d Control number                         |  | 9 Advance EIC payment               |  | 10 Dependent care benefits      |  |
| e Employee's first name and initial      |  | Last name                           |  | Suff.                           |  |
| f Employee's address and ZIP code        |  | 11 Qualified plans                  |  | 12a See instructions for box 12 |  |
|  |  | 13                                  |  | 12b                             |  |
|  |  | 14 Other                            |  | 12c                             |  |
|  |  |                                     |  | 12d                             |  |
| 15 State Employer's state ID number      |  | 16 State wages, tips, etc.          |  | 17 State income tax             |  |
|  |  |                                     |  | 18 Local wages, tips, etc.      |  |
|  |  |                                     |  | 19 Local income tax             |  |
|  |  |                                     |  | 20 Locality name                |  |

**Form W-2 Wage and Tax Statement** **2010** Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy D – For Employer.

## Employers, Please Note —

Specific information needed to complete Form W-2 is available in a separate booklet titled 2010 Instructions for Forms W-2 and W-3. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676). You can also get forms and instructions from the IRS website at [www.irs.gov](http://www.irs.gov).

**Caution.** You cannot file Forms W-2/W-2c and W-3/W-3c that you print from the IRS website with SSA because they process paper forms by machine. Instead, you can use the SSA website at [www.socialsecurity.gov/employer/bsohbnew.htm](http://www.socialsecurity.gov/employer/bsohbnew.htm) to create and file electronic fill-in versions of Forms W-2/W-2c and W-3/ W-3c. If you use SSA's online application to create W-2 or W-2c, the W-3 or W-3c will be automatically created.

**Due dates.** Furnish Copies B, C, and 2 to the employee generally by January 31, 2011.

File Copy A with the SSA by February 28, 2011. Send all Copies A with Form W-3, Transmittal of Wage and Tax Statements. If you file electronically (required if submitting 250 or more Forms W-2), the due date is March 31, 2011.

**Need Help?** If you have questions about reporting on Form W-2, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/ TDD equipment, call 304-579-4827 (not toll free). The hours of operation are 8:30 a.m. to 4:30 p.m., Eastern time.

# CHAPTER 4

## SERVICE CREDIT

### SERVICE CREDIT DEFINITION

One of the most important aspects within this Defined Benefit plan is service credit. Service Credit is used in the formula, as defined by law, to determine the monthly, lifetime benefit for all qualifying members:

|                                    |   |                                   |   |   |   |                      |   |                           |
|------------------------------------|---|-----------------------------------|---|---|---|----------------------|---|---------------------------|
| <b>Years of Creditable Service</b> | X | <b>Final Average Compensation</b> | X | <b>Formula Factor</b><br>(currently 2%) | X | <b>Option Factor</b> | = | <b>Retirement Benefit</b> |
|------------------------------------|---|-----------------------------------|---|---|---|----------------------|---|---------------------------|

Creditable service is defined in Neb. Rev. Stat. §79-902(5). The term means actual service rendered for a participating employer including holidays, sick days and vacation days (actually taken), and any other hours for which the member is paid as a part of the employment agreement. The term also includes prior service for which credit is granted under §§79-926 to 79-929, and service credit purchased by members under §§79-933.03 to 79-933.06 and 79-933.08.

Service credit does not include hours of unused sick or vacation leave or Worker’s Compensation. Creditable service should not be granted for the unused time associated with a cash-out. If a member takes a refund of their contributions, their accumulated creditable service is cancelled. (If they later repay their refund amount, they can regain their creditable service.)

| Includes  | Does Not Include   |
|---|--|
| <ul style="list-style-type: none"> <li>Overtime pay</li> <li>Member retirement contributions</li> <li>Wages ordered paid in legal proceedings</li> <li>Amounts contributed by the member to:               <ul style="list-style-type: none"> <li>■ § 125 – Cafeteria Plans</li> <li>■ § 403(b) – Tax Sheltered Annuities</li> <li>■ § 457 – Deferred Compensation Plans</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>Fraudulently obtained amounts</li> <li>Unused leave converted to cash</li> <li>Insurance premiums converted to cash</li> <li>Expense reimbursements</li> <li>Fringe benefits</li> <li>Bonuses (service not rendered)               <ul style="list-style-type: none"> <li>■ early retirement inducements</li> <li>■ cash awards</li> <li>■ severance pay</li> <li>■ retirement separation payments</li> </ul> </li> </ul> |

The Public Employees Retirement Board (PERB) has the power to disallow service credit for periods in which a member was paid less than minimum wage, or if the PERB determines service was rendered with the intent to defraud the retirement system.

## SERVICE CREDIT AFTER JULY 1, 2002

Working 1,000 hours or more in a plan year (July 1 – June 30) constitutes one year of service credit. Service credit is received for a fractional portion of the year worked (1/1000 of a year credit for each hour worked). Salaried employees who are part-time receive the same percentage of credit as their percentage of full-time equivalency. Members who are regular employees and are contributing to the Plan receive service credit for the number of hours worked (an average of 15 hours per week must be worked by an employee in order to become a member of the Plan). (See Chapter 2.) Hours of service are reported for each employee on the Wage & Contribution Report. (See Chapter 3.)

A member cannot earn more than one year of service credit in a plan year. The criterion is the same for an employee working on either a 9 or 12-month basis.

The Wage & Contribution Report must show the actual hours worked during the pay period. The following methods may be used to determine hours worked:

| Hourly Employees                       | Contract Employees  |
|--|---|
| Actual hours worked in the pay period. | Establish hours per day (possibly 7 or 8 hours). Multiply this by number of working days in the pay period. |

This is only a guideline. Actual hours worked should include any time spent in extracurricular activities for which an employee is paid.

## SERVICE CREDIT PRIOR TO JULY 1, 2002

### AFTER JULY 1, 1986 AND PRIOR TO JULY 1, 2002

One year of creditable service was earned by working 1,032 or more hours during a plan year. For those working between 516 hours and 1,032 hours during a plan year, partial credit was given. No person working less than 516 hours during a plan year earned service credit.

### PRIOR TO JULY 1, 1986

One year of creditable service was earned on the basis of working full time for at least 120 days in a fiscal year. Fractional credit was granted for full time employees who worked at least 60 but less than 120 days; and for part time employee who worked 120 days or more. All service before July 1, 1986, is based on the number of days worked in a fiscal year and the percent of time worked each day, regardless of whether the member was on a 9 or 12-month basis. This service must be verified on a Verification of Service Record form (NPERS2000). (See page 4-6.)

### FRACTIONAL SERVICE CREDIT

Legislation passed in February 12, 1986, allows fractional service credit on a basis of 50-100% for members employed on or after that date. Thus, service is credited for members who ceased employment before February 12, 1986, as follows:

|  |   |                   |   |                     |
|--|---|-------------------|---|---------------------|
| Full Time                                  | + | 120 Days or More  | = | 1 Year of Service   |
| Full Time                                  | + | 60–119 Days       | = | 1/2 Year of Service |
| Full Time                                  | + | Less Than 60 Days | = | No Credit           |
| Half Time or More But <b>NOT</b> Full Time | + | 120 Days or More  | = | 1/2 Year of Service |
| Half Time or More But <b>NOT</b> Full Time | + | 119 Days or Less  | = | No Credit           |

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# OTHER TYPES OF SERVICE CREDIT

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## PRIOR SERVICE

Prior service credit was granted for service prior to July 1, 1945, if the employee was a member of the Plan before September 30, 1951, and met specific requirements.

## MILITARY SERVICE

For a member to be eligible for Military Service Credit, the following criteria must be met:

### BEFORE 1994

---

- Military service may be granted if an employee served or signed a contract to serve as a Nebraska public school employee before entering the military.
- Service in the military must have occurred during a declared emergency which would also include having been drafted under a federal mandatory draft law during a time of peace.
- A member may attain a maximum of four years of Military Service Credit, or five years of military service credit if the fifth year is at the request and convenience of the federal government.
- The member must have returned to employment with a Nebraska Public School within three calendar years after an honorable discharge.
- Verification of a member's public school employment before entering into the military or a copy of the school contract and/or School Board minutes if the member signed a contract but did not actually work in a public school prior to entering the military is required by NPERS.
- A notarized copy of the member's DD214 Honorable Separation papers is also required by NPERS.
- Employers are required to remit both the employee and employer contributions missed during the time this member served in the military.

### AFTER 1994

---

- A member who is reemployed on or after December 12, 1994, shall be treated as not having incurred a break in service by reason of his/her period of military service. The military service will be credited for purposes of determining the non-forefeitability of the member's accrued benefits and the accrual of benefits under the Plan. The State will be liable for funding any obligation of the Plan to provide benefits based upon the period of military service.
- When a military leave begins, the employer and/or the member should notify NPERS with a Non-Contributing Member Form (NPERS2400), of the expected length of the leave if available.
- When the member returns to work, he/she may request military service credit by submitting a written request to NPERS within one year from the date of reemployment.
- Verification of the beginning and ending dates of a member's military leave must be received from the employer by NPERS before the military service is granted.
- Service Credit will be awarded as if the member would not have been activated.
- The deadline for submitting the information for military service credit under federal law will apply. The deadline is three times the member's service in the military, not to exceed five years.

## VESTING SERVICE CREDIT

A member can receive vesting service credit. (See Chapter 2, page 2-7 for instructions.) The vesting service credit is used to determine if a member is vested and eligible for a benefit. It is not used in calculating a member's retirement benefit.

## PURCHASE OF SERVICE

An individual may be eligible to purchase certain types of service and receive credit for it. (See Chapter 5, Purchasing Service.)

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## VERIFICATION OF SERVICE

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All service must be verified before receiving a retirement benefit, but a member who applies for a refund of his/her account does not need to have service verified.

**Service After 1985-1986:** Service earned after the 1985-1986 fiscal year has been verified on the Wage & Contribution Report. (See Chapter 3.) Any adjustments to service for prior quarters, months or pay periods must be made on an Adjustment Report included in Wage and Contribution reporting. (See page 3-45.)

**Service Verification for 1985-1986 or Earlier:** NPERS may request from the employer verification of service earned before July 1, 1986. Verification is made on the Verification of Service Record form (NPERS2000). The following rules apply in verifying this service.

- Each fiscal year (July 1 - June 30) should be verified on a separate line and each column completed. Partial years should be verified on a separate line.
- Instead of checking less than half time, please show the "exact percentage of time" the member has worked between 50% and 100%.

When completing a verification, if you find a situation you are not sure how to verify, please contact NPERS.

## EXAMPLES OF VERIFICATION OF SERVICE

Sample Verifications of Service Record (NPERS2000) are included on page 4-6. The explanations correspond to the lettered examples on the sample verification. To save space in this manual, more than one individual's example is on the sample verification form. You should complete a separate form for each person when actually verifying service.

### EXAMPLE A

A custodian was hired to work full time on a 12-month basis. Since he worked 220 days during the 1956-57 fiscal year, he would receive 1 year of service credit.

### EXAMPLE B

A teacher was hired to teach full time on a 9-month basis, but ceased employment January 25, 1958. Since she worked 72 days full time, she would receive 1/2 year of service if she ceased employment prior to February 12, 1986, or she would receive 60% service credit if she ceased employment on or after February 12, 1986. ( $72/120 = .60$ )

**EXAMPLE C** A cook was hired on a 9-month basis at one-half time. Since she worked 185 days, she would receive 1/2 year of service credit if she ceased employment prior to February 12, 1986, or she would receive 77% service credit if she ceased employment on or after February 12, 1986. ( $185 \times .50 = 92.50$ ,  $92.50 / 120 = .77$ )

**EXAMPLE D** A teacher was hired to work full time on a 9-month basis. She worked through October 26 at which time she went on an unpaid leave of absence. On January 2, she returned to employment and worked full time the rest of the school year. Since she worked a total of 120 days full time during the fiscal year, she would receive 1 year of service credit for the 1959-60 fiscal year.

**EXAMPLE E** A bus driver was hired for the 1960-61 fiscal year. Since his employment is verified as less than one-half time, no service credit would be allowed.

**EXAMPLE F** An employee was hired as a substitute for the 1961-62 fiscal year. However, on September 26, 1961, he became a full time teacher and began contributing to the Plan. Since he worked 170 days full time during the fiscal year, he would receive 1 year of service credit.

**EXAMPLE G** An employee was hired as a teacher on a 9-month basis and worked 180 days every year. During 1967-68, she worked 67% time for 180 days. During 1968-69, she worked 50% time for 180 days. During 1969-70, she worked full time for 180 days. Service credit for her employment would be allowed as follows:

|                                |   |
|--------------------------------|---|
| <b>1962-63 through 1965-66</b> | 4 years service credit  |
| <b>1966-67</b>                 | 75% * or 1/2 year service credit ( $180 \times .50 = 90$ , $90 / 120 = .75$ ) |
| <b>1967-68</b>                 | 83% * or 1/2 year service credit ( $100 / 120 = .83$ )                        |

\*Service credit would be based on the percentage rather than one-half year if the member continued to work and was employed on or after February 12, 1986.

**EXAMPLE H** An employee was hired as a full time teacher on a 9-month basis and worked 180 days regularly from the 1962-63 fiscal year through the 1965-66 fiscal year. Since the employment is the same for each of these fiscal years, it may be verified on one line on the form. During the 1966-67 fiscal year, the employee was hired as a teacher on a 9-month basis at one-half but less than full time. The service for this fiscal year must be verified on a separate line since there was a change in the employment status. The employee ceased employment May 30, 1967. In January of the 1967-68 fiscal year, he returned to employment as a full time teacher for five months. Service credit for this employment would be allowed as follows:

|                |   |
|----------------|---|
| <b>1967-68</b> | 100% * or 1/2 year service credit ( $180 \times .67 = 120.60$ , $120.60 / 120 = 1.01$ ) |
| <b>1968-69</b> | 75% * or 1/2 year service credit ( $180 \times .50 = 90$ , $90 / 120 = .75$ )           |
| <b>1969-70</b> | 1 year service credit   |

\*Service credit would be based on the percentage rather than one-half year if the member continued to work and was employed on or after February 12, 1986.

# SAMPLE VERIFICATION OF SERVICE FORM

EXAMPLE OF A-E

SCHOOL RETIREMENT SYSTEM OF THE STATE OF NEBRASKA

**VERIFICATION OF SERVICE RECORD**

Retirement No. \_\_\_\_\_

This is to certify that the school record of \_\_\_\_\_, Nebraska, shows the following periods of school services for (name) \_\_\_\_\_, Social Security Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

EMPLOYMENT IN NEBRASKA PUBLIC SCHOOLS:

| From     |     |      | To    |     |      | Position | Months of which service contracted | Actual no. of days employed | Date                                   |                                   |                     | School | Annual Salary        |  |
|----------|-----|------|-------|-----|------|----------|------------------------------------|-----------------------------|--|-----------------------------------|---------------------|--------|----------------------|--|
| Month    | Day | Year | Month | Day | Year |          |                                    |                             | Status of Employment (must choose one) |                                   |                     |        |                      |  |
|          |     |      |       |     |      |          |                                    |                             | Full time                              | Exact % of time employed each day | Less than half time |        |                      |  |
| <b>A</b> | 7   | 1    | 56    | 6   | 30   | 57       | CUSTODIAN                          | 12                          | 220                                    | X                                 |                     |        | SCHOOL NAME & DIST # |  |
| <b>B</b> | 8   | 27   | 57    | 1   | 25   | 58       | TEACHER                            | 9                           | 72                                     | X                                 |                     |        |                      |  |
| <b>C</b> | 8   | 28   | 58    | 5   | 29   | 59       | COOK                               | 9                           | 185                                    |                                   | 50%                 |        |                      |  |
| <b>D</b> | 8   | 25   | 59    | 10  | 26   | 59       | TEACHER                            | 9                           | 20                                     | X                                 |                     |        |                      |  |
|          | 10  | 27   | 59    | 12  | 31   | 59       | UNPAID LEAVE OF ABSENCE            | 9                           | 60                                     |                                   |                     |        |                      |  |
|          | 1   | 2    | 60    | 5   | 24   | 60       | ---                                |                             | 100                                    | X                                 |                     |        |                      |  |
| <b>E</b> | 8   | 21   | 60    | 5   | 24   | 61       | BUS DRIVER                         | 9                           | 180                                    |                                   |                     | X      |                      |  |

(A true statement, made under penalty of perjury)

This form must be signed by one of the following:  
 City Superintendent, Administrator, Personnel Director,  
 Authorized Reporting Agent, County Clerk, or County Official

NAME \_\_\_\_\_  
 TITLE \_\_\_\_\_  
 ADDRESS \_\_\_\_\_

NPERS2000 Rev. 7/03

BAR CODE

EXAMPLE OF F-G

SCHOOL RETIREMENT SYSTEM OF THE STATE OF NEBRASKA

**VERIFICATION OF SERVICE RECORD**

Retirement No. \_\_\_\_\_

This is to certify that the school record of \_\_\_\_\_, Nebraska, shows the following periods of school services for (name) \_\_\_\_\_, Social Security Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

EMPLOYMENT IN NEBRASKA PUBLIC SCHOOLS:

| From     |     |      | To    |     |      | Position | Months of which service contracted | Actual no. of days employed | Date                                   |                                   |                     | School | Annual Salary |  |
|----------|-----|------|-------|-----|------|----------|------------------------------------|-----------------------------|--|-----------------------------------|---------------------|--------|---------------|--|
| Month    | Day | Year | Month | Day | Year |          |                                    |                             | Status of Employment (must choose one) |                                   |                     |        |               |  |
|          |     |      |       |     |      |          |                                    |                             | Full time                              | Exact % of time employed each day | Less than half time |        |               |  |
| <b>F</b> | 8   | 31   | 61    | 9   | 23   | 61       | SUBSTITUTE                         | 1                           | 7                                      |                                   |                     | X      |               |  |
|          | 9   | 26   | 61    | 5   | 26   | 62       | TEACHER                            | 8                           | 170                                    | X                                 |                     |        |               |  |
| <b>G</b> | 8   | 31   | 62    | 5   | 30   | 66       | TEACHER                            | 9 ea. yr.                   | 180 ea. yr.                            | X                                 |                     |        |               |  |
|          | 8   | 31   | 66    | 5   | 30   | 67       | TEACHER                            | 9                           | 180                                    |                                   | 50%                 |        |               |  |
|          | 1   | 4    | 68    | 5   | 30   | 68       | TEACHER                            | 5                           | 100                                    | X                                 |                     |        |               |  |
| <b>H</b> | 8   | 21   | 67    | 5   | 31   | 68       | TEACHER                            | 9                           | 180                                    |                                   | 67%                 |        |               |  |
|          | 8   | 27   | 68    | 5   | 27   | 69       | TEACHER                            | 9                           | 180                                    |                                   | 50%                 |        |               |  |
|          | 8   | 26   | 69    | 6   | 1    | 70       | TEACHER                            | 9                           | 180                                    | X                                 |                     |        |               |  |

(A true statement, made under penalty of perjury)

This form must be signed by one of the following:  
 City Superintendent, Administrator, Personnel Director,  
 Authorized Reporting Agent, County Clerk, or County Official

NAME \_\_\_\_\_  
 TITLE \_\_\_\_\_  
 ADDRESS \_\_\_\_\_

NPERS2000 Rev. 7/03

BAR CODE

# CHAPTER 5

## PURCHASING SERVICE

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### PURCHASING SERVICE

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There are several ways to increase creditable service through the payment of money to the Plan. These fall into two categories:

- Repayment of Refund, and
- Purchase of Service Credit
  - Leave of Absence
  - Out-of-State and Omaha Public School Service
  - Twelve-Month Preretirement Service

A member must be actively contributing to the Plan to be eligible to repay a refund or purchase service credit.

*Please refer to the School Employees Retirement System Member Handbook for more information regarding repayment of refund and service credit purchases.*

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### REPAYMENT OF REFUND

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Credit is allowed for service in a Nebraska public school previously cancelled because of a refund if the amount of the refund, plus earnings, is repaid to the Plan.

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### PURCHASE OF SERVICE CREDIT

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#### LEAVE OF ABSENCE

Examples of leave of absence credit that may be purchased include a sabbatical, maternity leave, exchange teaching program, full-time leave as an elected official of a professional association or collective-bargaining unit, or leave of absence to pursue further education or study or other leave of absence. The leave of absence **must be authorized** by the employer in order to fall within the definition and **cannot exceed four years**. Members *must return to employment* with a school district *within one year* after the leave ends in order to purchase service credit for it.

#### OUT-OF-STATE AND OMAHA PUBLIC SCHOOL SERVICE

Credit may be purchased for public school service in another state outside of Nebraska or in the Omaha Public Schools. Credit is allowed for service **equal to service in Nebraska**, but **cannot exceed 10 years**. Service must be verified by the out-of-state school. The creditable service purchased for service in the Omaha Public Schools or in the public schools of another state will be used to calculate the retirement benefit, but the *salary* associated with the service cannot be used in the calculation.

## **TWELVE-MONTH PRERETIREMENT SERVICE PURCHASE**

Plan members may purchase **up to five** additional years of service credit in contemplation of retirement.

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### **METHOD OF PAYMENT**

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Payments for service purchases may be made through after-tax direct payments or installment payments from the member, pre-tax payroll deductions or rollover payments. Personal checks are not accepted. Contributions made by the member to purchase service on an after-tax basis will be subject to contribution limits under Section 415 of the Internal Revenue Code.

### **PRE-TAX PAYROLL DEDUCTIONS**

To make payments on a “pretax” basis through payroll, a member must sign an “Irrevocable Purchase Agreement.” This agreement is also signed jointly by NPERS and the school district/ employer and may not be revoked as long as the member remains employed by that school district/ employer.

The payroll deduction payment must be entered as an installment payment on the member’s regular record on the monthly Wage & Contribution Report. The amount of the payment must be included in your monthly retirement remittance total.

### **ROLLOVER AS PAYMENT FOR PURCHASE OF SERVICE**

A member may use a rollover from another qualified 401(a) plan [including a 401(k) plan], a 403(a) or (b) Tax Sheltered Annuity Account, a 457(b) Eligible Deferred Compensation Plan or a 408(a) Individual Retirement Account to purchase service credit. They may also purchase service using a trustee-to-trustee transfer from a 457 deferred compensation plan or a 403 (b) tax-sheltered annuity without terminating employment.

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### **TIMELINE FOR PURCHASING OPTIONAL SERVICE CREDIT**

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Purchasing additional service can be a lengthy process. Therefore, NPERS must receive a member’s Application for Purchase of Service and Method of Payment form **no later than 45 days prior to the member’s last day of employment**. If a member’s application form is not received by the 45th day prior to the member’s termination date, the member will not be allowed to purchase service credit.

# CHAPTER 6

## DEATH AND DISABILITY

### DEATH BENEFITS

You should notify NPERS as soon as possible, by phone or other means, when the death of a member occurs. We will then contact the named beneficiary of the account regarding his/her options. If a beneficiary is not named, the benefits will be paid to the member's estate.

### GENERAL BENEFICIARY'S OPTIONS

If a member dies prior to retirement, the estate or named beneficiary, other than a surviving spouse, will receive a lump-sum refund of the member's contributions plus accumulated interest.

### SURVIVING SPOUSE'S OPTIONS

If a member dies prior to retirement and has designated his/her **spouse** as the sole, primary beneficiary, the spouse has the following options:

- If a member dies with **20 or more** years of creditable service **OR** is **age 65** or older, the spouse may choose the Annuity Option or the Refund Option, as follows:

#### ANNUITY OPTION

Provided the spouse applies to NPERS **within 12 months** of the date of the member's death, he/she may select a monthly retirement annuity benefit, *paid for the rest of his/her life*, under a 100% joint and survivorship annuity option. The benefit is effective on the date of the member's death, regardless of the age at death, and will not be reduced for early retirement. If the 12-month deadline is not met, the spouse will receive the Refund Option only.

#### REFUND OPTION

The surviving spouse may elect to receive a lump sum refund of the member's contributions plus accumulated interest.

- Provided the member was employed in a Nebraska public school on or after May 1, 2001, if he/she dies with **5 or more years** of creditable service but less than 20 years of creditable service **AND** is **younger than age 65** at death, the surviving spouse may choose the Annuity Option or the Refund Option, as follows:

#### ANNUITY OPTION

Provided the spouse applies to NPERS within 12 months of the date of the member's death, he/she may select a monthly retirement annuity benefit, paid for the rest of his/her life, under a 100% joint and survivorship annuity option. The annuity will be reduced for early retirement. If the 12-month deadline is not met, the spouse will receive a refund only of the member's contributions plus accumulated interest.

#### REFUND OPTION

Provided the spouse applies to NPERS within 12 months of the date of the member's death, he/she may elect to receive a lump sum refund of the member's contributions plus interest and an additional amount equal to 101% of the contributions plus interest. If the 12-month deadline is not met, the spouse will receive a lump sum refund only of the member contributions plus accumulated interest.

- If the member dies with **less than 5 years** of creditable service AND is **younger than age 65** at death, the surviving spouse will receive a lump-sum refund of the member's contributions plus accumulated interest.

#### **IMPORTANT:**

- If a member dies **after** applying for but **before** receiving a refund of his/her accumulated account, the refund payment is made to their estate, not to their beneficiary.
- If the member dies **after** his/her retirement date, NPERS will pay the benefits under the designated retirement payment option on his/her Application for Retirement.
- Proof of death is required before death benefit payments can be made.
- Once a beneficiary begins receiving a benefit, upon the beneficiary's death any remaining benefit will be paid to the beneficiary's estate. Designations *per stirpes* are not observed.
- NPERS recommends the beneficiary notify NPERS of the member's death as soon as possible. This is especially important if, at the time of death, the member was not actively employed in a public school and had deferred his/her retirement benefit.



If a spouse elects to receive a lump sum payment, he/she is permitted the same transfer options described in Chapter 7.

## **PROOF OF DEATH**

NPERS requires proof of death before payment can be made. Preferred proof of death may be one of the following:

- A certified copy of the death certificate (not a photo copy).
- A signed statement of the funeral director, attending physician, or official of an institution where the death occurred.
- A certified copy of, or extract from, an official report or finding of death made by an agency or department of the United States or any state.
- If the death occurred outside the United States, an official report of death by a United States Consul or other authorized employee of the United States Department of State, or a certified copy of the public record of death in a foreign country.
- Other evidence of death may be used if a preferred method of proof cannot be obtained. The individual who must furnish evidence of death will be asked to explain the reason thereof and to submit other convincing evidence, such as sworn statements of at least two persons who have personal knowledge of the death. These persons must be able to swear to the date, time, place and cause of death.

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# DISABILITY

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If a member ceases employment in a Nebraska public school because of a disability, he/she may be eligible for monthly retirement benefits. Disability is defined as an *“inability to engage in a substantially gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or be of a long and indefinite duration.”* To qualify, the member must:

- Apply for disability retirement **within one year** from the date their employment ends due to the disability, if the disability is non-work related.
- Apply for disability retirement **within five years** from the date their employment ends due to the disability, if the disability is work related.
- Submit to a medical examination by a physician selected by NPERS.
- Provide a brief description of their illness and the name of their personal physician, and any other physicians or specialists they have seen regarding their illness.

If a member is on a medical leave of absence, he/she is not eligible to receive a disability retirement benefit until the leave ends and their employment is terminated.

**Form to Submit:** You should file a Non-Contributing School Member form (NPERS2400) with NPERS once you have determined the member’s termination date. Termination occurs on the date the member “experiences a bona fide separation from service of employment with the member’s current employer, the date of which separation is determined by the employer.” The reason for not contributing will be “Disability.”

If a member’s employment is not immediately terminated and the member first goes on a Leave of Absence, you should file a Non Contributing School Member form once a member begins his/her Leave of Absence. In this instance, the reason for Non Contributing will be “Leave of Absence” (see pages 7-3 and 7-4 for examples). If the member subsequently terminates employment, you should complete and submit another Non-Contributing Member form documenting the member’s termination date. Please contact NPERS if you have any questions.

The filing of the Non-Contributing Member form is **important** because it prompts our office to provide the member information on disability retirement. If we are not informed of the member’s disability status, the member could miss his/her window of opportunity to apply for disability retirement.

If approved, the effective date of the disability retirement would be the first day of the month following the day the member ceases employment; OR the day the member files the completed School Plan Application for Retirement/Disability form (NPERS3405), whichever is later.



A medical examination by a physician selected by the Public Employees Retirement Board (PERB) is required. The cost of the examination is paid by the PERB. NPERS may require an **annual** medical examination or other information from the member to continue their benefits.

This is NOT a long-term disability insurance plan. Disability benefits are calculated in the same manner as regular retirement benefits. There is no age reduction at the normal form annuity calculation. However, NPERS will use the member's "actual age" factor based on the retirement payment option they select.

If the member receives disability insurance payments in addition to their retirement benefits, the insurance company may reduce their payment by the amount received from us. The member should contact the disability insurance provider for policy details.

## **REEMPLOYMENT AFTER DISABILITY RETIREMENT**

Effective August 30, 2009, a School Plan member who has retired under a disability and is less than age 65 may return to employment in a Nebraska public school and continue to receive monthly retirement benefit payments as long as he/she works less than 15 hours per week on an ongoing, regular basis. (See "Reemployment After Retirement," page 7-16)

# CHAPTER 7

## TERMINATING EMPLOYMENT

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### TERMINATING EMPLOYMENT

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The definition for termination of employment, as defined by law, is as follows:

*Termination of employment occurs on the date on which the member experiences a bona fide separation from service of employment with the member's employer, the date of which separation is determined by the employer. The employer shall notify the PERB of the date on which such a termination has occurred. Termination of employment does not include ceasing employment if the member subsequently provides service on a regular basis for any school district other than a Class V school district within 180 calendar days after ceasing employment or if the PERB determines a purported termination was not a bona fide separation from service with the employer. [§79-902(38)]*

**NOTE**

NPERS may request a copy of a member's employment contract to verify a member's contractual end date if it appears a member is manipulating his or her termination date in order to secure an earlier retirement date and an "extra" month's benefit. If in fact a member is attempting to terminate earlier, the compensation attributable to the portion of the member's contract that remains unfulfilled should not be reported to NPERS. NPERS will question these situations which may slow down processing a member's retirement benefit.

To notify NPERS of the date termination of employment occurred, you should complete the "Term Date" field of the Wage & Contribution file when reporting contributions. You must also complete and submit a non-contributing School Member form (NPERS2400) (see next page).

# INSTRUCTIONS FOR NON-CONTRIBUTING MEMBER FORM

|                                  |  |
|----------------------------------|--|
| <b>MEMBER NAME</b>               | This should be the member's full name— first, middle initial, maiden name, last name.        |
| <b>SSN</b>                       | This is the member's social security number.   |
| <b>RETIREMENT NUMBER</b>         | This is the member's retirement number (this number is optional, provided you have the SSN). |
| <b>ADDRESS, CITY, STATE, ZIP</b> | This is the member's current address.  |
| <b>SCHOOL NAME</b>               | This is the name of the school district.   |
| <b>COUNTY/DISTRICT</b>           | This is the county and district number used by NPERS.  |

**NOTE**

**You must state why a member is not contributing. If you do not list the reason, mark "Other" and explain.**

- Indicate if the member is on a leave of absence.
- If the member is on a leave of absence, supply the date when the leave will end.
- If the member is not on a leave of absence, supply the date on which the member experienced a bona fide separation from service.
- Supply the last date you paid the member and withheld retirement contributions.
- Show the reporting period of the report for the member's final contribution.
- Show the reporting period of the report where the member's last hours will be recorded.

|                  |   |
|------------------|---|
| <b>SIGNATURE</b> | The authorized reporting agent must sign the form.                    |
| <b>DATE</b>      | This is the current date.   |
| <b>TITLE</b>     | This is the title of the authorized reporting agent signing the form. |





## TERMINATING SERVICE BEFORE QUALIFYING FOR RETIREMENT

Any member of the School Retirement Plan who has terminated employment in a Nebraska public school prior to qualifying for a monthly retirement annuity has the following choices on how to handle his/her account:

|                 |   |
|-----------------|---|
| <b>REFUND</b>   | Withdraw the entire account (member contributions plus accumulated interest) as a lump sum payment to the member.   |
| <b>ROLLOVER</b> | <p>Transfer all or a percentage of the account directly to another qualified plan or an Individual Retirement Account (IRA) with any remaining amount refunded to the member.</p> <p>If a member authorizes NPERS to transfer the taxable portion of the account directly to a qualified retirement plan or IRA, no federal taxes will be withheld.</p>   |
| <b>DEFER</b>    | <p>Leave the account on an inactive basis until qualifying for a retirement benefit (see page 7-12, Member Options at Retirement), or until the required beginning date for distributions of April 1 of the year following the year in which the member turned 70½.</p> <p>Inactive accounts continue to earn interest. Should the member return to public school employment, subsequent contributions will be added to his/her original account and will earn additional service credit.</p> |

A member is not eligible to receive payment of his/her accumulated account value until after ceasing employment in a Nebraska public school. He/she is not eligible to receive payment of their accumulated account sooner than four months from their termination date. A member must repay the refund if returning to work prior to 180 days after termination.

NPERS will send an Application for Refund to the member upon his/her request or they may download the form from our website at [npers.ne.gov](http://npers.ne.gov).

## TAX INFORMATION

NPERS is required to withhold federal income tax at the rate of 20% of the taxable portion of a member's refund. The taxable portion of a refund includes contributions made after January 1, 1986, and the interest the account has earned.

If the member is a Nebraska resident, NPERS is required to also withhold 5% for Nebraska state tax.

A 10% premature distribution penalty will also be assessed by the IRS when filing his/her tax return if a member quits prior to age 55, takes a refund and does not rollover the funds within 60 days. Questions regarding this penalty should be directed to a qualified tax consultant, the Internal Revenue Service, or the Nebraska Department of Revenue. (See "Special Tax Notice," page 7-7.)

A Form 1099R will be sent by January 31 following the year a refund was paid. The Form 1099R gives a breakdown of the taxable and nontaxable portions of the refund and the amount of income tax withheld. NPERS must also send a copy to the IRS.

## **ADDITIONAL REFUND INFORMATION**

Service does not need to be verified for a member receiving a refund. A refund cancels service credit unless re-established upon re-employment. (See Chapter 5, Purchasing Service.)

By filing an Application for Refund, a member indicates he/she wishes to receive a refund of their contributions plus interest. Therefore, if the member dies after filing the Application for Refund, the total amount will be paid to the member's estate, not to their previously-designated beneficiary. If the member returns to employment after receiving a refund of their account, they must file a new Beneficiary Designation Form (NPERS1300) or any payment will be made to the member's estate in the event of death.

If a member is re-employed and is working 15 hours or more per week in a Nebraska public school after filing an Application for Refund form with NPERS but prior to actually receiving the refund, he/she must notify NPERS immediately to cancel the refund.

A member who terminates employment and defers payment of their account should keep NPERS updated on his/her address. NPERS sends a Benefit Statement to inactive members, so it is important we have a current address.

SAFE HARBOR EXPLANATION FOR PLANS QUALIFIED UNDER SECTION 401(A)  
**SPECIAL TAX NOTICE REGARDING PLAN PAYMENTS**

## **YOUR ROLLOVER OPTIONS**

You are receiving this notice because all or a portion of a payment you are receiving from the Nebraska Public Employees Retirement Systems (the “Plan”) is eligible to be rolled over to an IRA or an employer plan. This notice is intended to help you decide whether to do such a rollover.

This notice describes the rollover rules that apply to payments from the Plan that are not from a designated Roth account (a type of account with special tax rules in some employer plans). If you also receive a payment from a designated Roth account in the Plan, you will be provided a different notice for that payment, and the Plan administrator or the payor will tell you the amount that is being paid from each account.

Rules that apply to most payments from a plan are described in the “General Information About Rollovers” section. Special rules that only apply in certain circumstances are described in the “Special Rules and Options” section.

## **GENERAL INFORMATION ABOUT ROLLOVERS**

### **How can a rollover affect my taxes?**

You will be taxed on a payment from the Plan if you do not roll it over. If you are under age 59½ and do not do a rollover, you will also have to pay a 10% additional income tax on early distributions (unless an exception applies). However, if you do a rollover, you will not have to pay tax until you receive payments later and the 10% additional income tax will not apply if those payments are made after you are age 59½ (or if an exception applies).

### **Where may I roll over the payment?**

You may roll over the payment to either an IRA (an individual retirement account or individual retirement annuity) or an employer plan (a tax-qualified plan, section 403(b) plan, or governmental section 457(b) plan) that will accept the rollover. The rules of the IRA or employer plan that holds the rollover will determine your investment options, fees, and rights to payment from the IRA or employer plan (for example, no spousal consent rules apply to IRAs and IRAs may not provide loans). Further, the amount rolled over will become subject to the tax rules that apply to the IRA or employer plan.

### **How do I do a rollover?**

There are two ways to do a rollover. You can do either a direct rollover or a 60-day rollover.

*If you do a direct rollover*, the Plan will make the payment directly to your IRA or an employer plan. You should contact the IRA sponsor or the administrator of the employer plan for information on how to do a direct rollover.

*If you do not do a direct rollover*, you may still do a rollover by making a deposit into an IRA or eligible employer plan that will accept it. You will have 60 days after you receive the payment to make the deposit. If you do not do a direct rollover, the Plan is required to withhold 20% of the payment for federal income taxes (up to the amount of cash and property received other than employer stock). This means that, in order to roll over the entire payment in a 60-day rollover, you must use other funds to make up for the 20% withheld. If you do not roll over the entire amount of the payment, the portion not rolled over will be taxed and will be subject to the 10% additional income tax on early distributions if you are under age 59½ (unless an exception applies).

### **How much may I roll over?**

If you wish to do a rollover, you may roll over all or part of the amount eligible for rollover. Any payment from the Plan is eligible for rollover, except:

- Certain payments spread over a period of at least 10 years or over your life or life expectancy (or the lives or joint life expectancy of you and your beneficiary)
- Required minimum distributions after age 70½ (or after death)
- Hardship distributions
- ESOP dividends
- Corrective distributions of contributions that exceed tax law limitations
- Loans treated as deemed distributions (for example, loans in default due to missed payments before your employment ends)

- Cost of life insurance paid by the Plan
- Contributions made under special automatic enrollment rules that are withdrawn pursuant to your request within 90 days of enrollment
- Amounts treated as distributed because of a prohibited allocation of S corporation stock under an ESOP (also, there will generally be adverse tax consequences if you roll over a distribution of S corporation stock to an IRA).

The Plan administrator or the payor can tell you what portion of a payment is eligible for rollover.

### **If I don't do a rollover, will I have to pay the 10% additional income tax on early distributions?**

If you are under age 59½, you will have to pay the 10% additional income tax on early distributions for any payment from the Plan (including amounts withheld for income tax) that you do not roll over, unless one of the exceptions listed below applies. This tax is in addition to the regular income tax on the payment not rolled over.

The 10% additional income tax does not apply to the following payments from the Plan:

- Payments made after you separate from service if you will be at least age 55 in the year of the separation
- Payments that start after you separate from service if paid at least annually in equal or close to equal amounts over your life or life expectancy (or the lives or joint life expectancy of you and your beneficiary)
- Payments from a governmental defined benefit pension plan made after you separate from service if you are a public safety employee and you are at least age 50 in the year of the separation
- Payments made due to disability
- Payments after your death
- Payments of ESOP dividends
- Corrective distributions of contributions that exceed tax law limitations
- Cost of life insurance paid by the Plan
- Contributions made under special automatic enrollment rules that are withdrawn pursuant to your request within 90 days of enrollment
- Payments made directly to the government to satisfy a federal tax levy

- Payments made under a qualified domestic relations order (QDRO)
- Payments up to the amount of your deductible medical expenses
- Certain payments made while you are on active duty if you were a member of a reserve component called to duty after September 11, 2001 for more than 179 days
- Payments of certain automatic enrollment contributions requested to be withdrawn within 90 days of the first contribution.

### **If I do a rollover to an IRA, will the 10% additional income tax apply to early distributions from the IRA?**

If you receive a payment from an IRA when you are under age 59½, you will have to pay the 10% additional income tax on early distributions from the IRA, unless an exception applies. In general, the exceptions to the 10% additional income tax for early distributions from an IRA are the same as the exceptions listed above for early distributions from a plan. However, there are a few differences for payments from an IRA, including:

- There is no exception for payments after separation from service that are made after age 55.
- The exception for qualified domestic relations orders (QDROs) does not apply (although a special rule applies under which, as part of a divorce or separation agreement, a tax-free transfer may be made directly to an IRA of a spouse or former spouse).
- The exception for payments made at least annually in equal or close to equal amounts over a specified period applies without regard to whether you have had a separation from service.
- There are additional exceptions for (1) payments for qualified higher education expenses, (2) payments up to \$10,000 used in a qualified first-time home purchase, and (3) payments after you have received unemployment compensation for 12 consecutive weeks (or would have been eligible to receive unemployment compensation but for self-employed status).

### **Will I owe State income taxes?**

This notice does not describe any State or local income tax rules (including withholding rules).

## **SPECIAL RULES AND OPTIONS**

### **If your payment includes after-tax contributions...**

After-tax contributions included in a payment are not taxed. If a payment is only part of your benefit, an allocable portion of your after-tax contributions is generally included in the payment. If you have pre-1987 after-tax contributions maintained in a separate account, a special rule may apply to determine whether the after-tax contributions are included in a payment.

You may roll over to an IRA a payment that includes after-tax contributions through either a direct rollover or a 60-day rollover. You must keep track of the aggregate amount of the after-tax contributions in all of your IRAs (in order to determine your taxable income for later payments from the IRAs). If you do a direct rollover of only a portion of the amount paid from the Plan and a portion is paid to you, each of the payments will include an allocable portion of the after-tax contributions. If you do a 60-day rollover to an IRA of only a portion of the payment made to you, the after-tax contributions are treated as rolled over last. For example, assume you are receiving a complete distribution of your benefit which totals \$12,000, of which \$2,000 is after-tax contributions. In this case, if you roll over \$10,000 to an IRA in a 60-day rollover, no amount is taxable because the \$2,000 amount not rolled over is treated as being aftertax contributions.

You may roll over to an employer plan all of a payment that includes after-tax contributions, but only through a direct rollover (and only if the receiving plan separately accounts for aftertax contributions and is not a governmental section 457(b) plan). You can do a 60-day rollover to an employer plan of part of a payment that includes after-tax contributions, but only up to the amount of the payment that would be taxable if not rolled over.

### **If you miss the 60-day rollover deadline...**

Generally, the 60-day rollover deadline cannot be extended. However, the IRS has the limited authority to waive the deadline under certain extraordinary circumstances, such as when external events prevented you from completing the rollover by the 60-day rollover deadline. To apply for a waiver, you must file a private letter ruling request with the IRS. Private letter ruling requests require the payment of a nonrefundable user fee. For more information, see IRS Publication 590, Individual Retirement Arrangements (IRAs).

### **If your payment includes employer stock that you do not roll over...**

If you do not do a rollover, you can apply a special rule to payments of employer stock (or other employer securities) that are either attributable to after-tax contributions or paid in a lump sum after separation from service (or after age 59½, disability, or the participant's death). Under the special rule, the net unrealized appreciation on the stock will not be taxed when distributed from the Plan and will be taxed at capital gain rates when you sell the stock. Net unrealized appreciation is generally the increase in the value of employer stock after it was acquired by the Plan. If you do a rollover for a payment that includes employer stock (for example, by selling the stock and rolling over the proceeds within 60 days of the payment), the special rule relating to the distributed employer stock will not apply to any subsequent payments from the IRA or employer plan. The Plan administrator can tell you the amount of any net unrealized appreciation.

### **If you have an outstanding loan that is being offset...**

If you have an outstanding loan from the Plan, your Plan benefit may be offset by the amount of the loan, typically when your employment ends. The loan offset amount is treated as a distribution to you at the time of the offset and will be taxed (including the 10% additional income tax on early distributions, unless an exception applies) unless you do a 60-day rollover in the amount of the loan offset to an IRA or employer plan.

### **If you were born on or before January 1, 1936...**

If you were born on or before January 1, 1936 and receive a lump sum distribution that you do not roll over, special rules for calculating the amount of the tax on the payment might apply to you. For more information, see IRS Publication 575, Pension and Annuity Income.

### **If your payment is from a governmental section 457(b) plan...**

If the Plan is a governmental section 457(b) plan, the same rules described elsewhere in this notice generally apply, allowing you to roll over the payment to an IRA or an employer plan that accepts rollovers. One difference is that, if you do not do a rollover, you will not have to pay the 10% additional income tax on early distributions from the Plan even if you are under age 59½ (unless the payment is from a separate account holding rollover contributions that were made to the Plan from a tax-qualified plan, a section 403(b) plan, or an IRA). However, if you do a rollover to an IRA or to an

employer plan that is not a governmental section 457(b) plan, a later distribution made before age 59½ will be subject to the 10% additional income tax on early distributions (unless an exception applies). Other differences are that you cannot do a rollover if the payment is due to an “unforeseeable emergency” and the special rules under “If your payment includes employer stock that you do not roll over” and “If you were born on or before January 1, 1936” do not apply.

### **If you are an eligible retired public safety officer and your pension payment is used to pay for health coverage or qualified long-term care insurance...**

If the Plan is a governmental plan, you retired as a public safety officer, and your retirement was by reason of disability or was after normal retirement age, you can exclude from your taxable income plan payments paid directly as premiums to an accident or health plan (or a qualified long-term care insurance contract) that your employer maintains for you, your spouse, or your dependents, up to a maximum of \$3,000 annually. For this purpose, a public safety officer is a law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew.

### **If you roll over your payment to a Roth IRA...**

You can roll over a payment from the Plan made before January 1, 2010 to a Roth IRA only if your modified adjusted gross income is not more than \$100,000 for the year the payment is made to you and, if married, you file a joint return. These limitations do not apply to payments made to you from the Plan after 2009. If you wish to roll over the payment to a Roth IRA, but you are not eligible to do a rollover to a Roth IRA until after 2009, you can do a rollover to a traditional IRA and then, after 2009, elect to convert the traditional IRA into a Roth IRA.

If you roll over the payment to a Roth IRA, a special rule applies under which the amount of the payment rolled over (reduced by any after-tax amounts) will be taxed. However, the 10% additional income tax on early distributions will not apply (unless you take the amount rolled over out of the Roth IRA within 5 years, counting from January 1 of the year of the rollover). For payments from the Plan during 2010 that are rolled over to a Roth IRA, the taxable amount can be spread over a 2-year period starting in 2011.

If you roll over the payment to a Roth IRA, later payments from the Roth IRA that are qualified distributions will not be taxed (including earnings after the rollover). A qualified distribution from a Roth IRA is a payment made after you are age 59½ (or after your death or disability, or as a qualified first-time homebuyer distribution of up to \$10,000) and after you have had a Roth IRA for at least 5 years. In applying this 5-year rule, you count from January 1 of the year for which your first contribution was made to a Roth IRA. Payments from the Roth IRA that are not qualified distributions will be taxed to the extent of earnings after the rollover, including the 10% additional income tax on early distributions (unless an exception applies). You do not have to take required minimum distributions from a Roth IRA during your lifetime. For more information, see IRS Publication 590, Individual Retirement Arrangements (IRAs). ***You cannot roll over a payment from the Plan to a designated Roth account in an employer plan.***

### **If you are not a plan participant...**

#### ***Payments after death of the participant:***

If you receive a distribution after the participant’s death that you do not roll over, the distribution will generally be taxed in the same manner described elsewhere in this notice. However, the 10% additional income tax on early distributions and the special rules for public safety officers do not apply, and the special rule described under the section “If you were born on or before January 1, 1936” applies only if the participant was born on or before January 1, 1936.

#### **If you are a surviving spouse...**

If you receive a payment from the Plan as the surviving spouse of a deceased participant, you have the same roll over options that the participant would have had, as described elsewhere in this notice. In addition, if you choose to do a rollover to an IRA, you may treat the IRA as your own or as an inherited IRA.

An IRA you treat as your own is treated like any other IRA of yours, so that payments made to you before you are age 59½ will be subject to the 10% additional income tax on early distributions (unless an exception applies) and required minimum distributions from your IRA do not have to start until after you are age 70½.

If you treat the IRA as an inherited IRA, payments from the IRA will not be subject to the 10% additional income tax on early distributions. However, if the participant had started taking required minimum distributions, you will have to receive required minimum distributions from the inherited IRA. If the participant had not started taking required minimum distributions from the Plan, you will not have to start receiving required minimum distributions from the inherited IRA until the year the participant would have been age 70½.

### **If you are a surviving beneficiary other than a spouse...**

If you receive a payment from the Plan because of the participant's death and you are a designated beneficiary other than a surviving spouse, the only rollover option you have is to do a direct rollover to an inherited IRA. Payments from the inherited IRA will not be subject to the 10% additional income tax on early distributions. You will have to receive required minimum distributions from the inherited IRA.

### ***Payments under a qualified domestic relations order:***

If you are the spouse or former spouse of the participant who receives a payment from the Plan under a qualified domestic relations order (QDRO), you generally have the same options the participant would have (for example, you may roll over the payment to your own IRA or an eligible employer plan that will accept it). Payments under the QDRO will not be subject to the 10% additional income tax on early distributions.

### **If you are a nonresident alien...**

If you are a nonresident alien and you do not do a direct rollover to a U.S. IRA or U.S. employer plan, instead of withholding 20%, the Plan is generally required to withhold 30% of the payment for federal income taxes. If the amount withheld exceeds the amount of tax you owe (as may happen if you do a 60-day rollover), you may request an income tax refund by filing Form 1040NR and attaching your Form 1042-S. See Form W-8BEN for claiming that you are entitled to a reduced rate of withholding under an income tax treaty. For more information, see also IRS Publication 519, U.S. Tax Guide for Aliens, and IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

### **Other special rules...**

If a payment is one in a series of payments for less than 10 years, your choice whether to make a direct rollover will apply to all later payments in the series (unless you make a different choice for later payments).

If your payments for the year are less than \$200 (not including payments from a designated Roth account in the Plan), the Plan is not required to allow you to do a direct rollover and is not required to withhold for federal income taxes. However, you may do a 60-day rollover.

Unless you elect otherwise, a mandatory cashout of more than \$1,000 (not including payments from a designated Roth account in the Plan) will be directly rolled over to an IRA chosen by the Plan administrator or the payor. A mandatory cashout is a payment from a plan to a participant made before age 62 (or normal retirement age, if later) and without consent, where the participant's benefit does not exceed \$5,000 (not including any amounts held under the plan as a result of a prior rollover made to the plan).

You may have special rollover rights if you recently served in the U.S. Armed Forces. For more information, see IRS Publication 3, Armed Forces' Tax Guide.

## **FOR MORE INFORMATION**

You may wish to consult with the Plan administrator or payor, or a professional tax advisor, before taking a payment from the Plan. Also, you can find more detailed information on the federal tax treatment of payments from employer plans in: IRS Publication 575, Pension and Annuity Income; IRS Publication 590, Individual Retirement Arrangements (IRAs); and IRS Publication 571, Tax-Sheltered Annuity Plans (403(b) Plans). These publications are available from a local IRS office, on the web at [www.irs.gov](http://www.irs.gov), or by calling **1-800-TAX-FORM**.

## MEMBER OPTIONS FOR RETIREMENT

Any member of the School Retirement Plan who has terminated employment (i.e. has ceased work and not returned within 180 days) in a Nebraska public school covered under this plan may receive monthly retirement benefits if one of the following applies:

- The member (who must have been employed after July 19, 1996) terminates employment at age 65 with at least one-half year of service credit.
- The member has at least 5 years of service, terminates employment at any age, and applies for benefits at age 60 or older.
- The member's age plus years of service equal 85 provided he/she is at least age 55 and was employed on or after March 4, 1998, and acquired one-half year of service credit following July 1, 1997 ("Rule of 85").
- The member is age 60 with at least five years of service credit, one-half year of which was attained after July 1, 1986 (benefits are reduced 3% for each year he/she is less than age 65).
- The member was employed on or after June 5, 1993, has not acquired at least one-half year of service credit after July 1, 1997, and his/her age plus years of service equal 90 provided he/she is at least age 60 ("Rule of 90").
- The member has 35 years of service credit at any age (benefits are reduced according to normal actuarial tables before age 55).
- The member becomes disabled. (See Chapter 6, Death and Disability.)

Retirement benefits are **not paid automatically**. The member should contact NPERS in writing, by telephone or in person at least three months before the anticipated retirement date and request a School Plan Application for Retirement/Disability form (NPERS3400). The member should file the completed Application for Retirement with NPERS at least 30 days but no more than 90 days prior to the effective date of retirement. The Application may be filed by mail or in person.

Provided the member is eligible for retirement benefits, the *effective date* of retirement would be the first day of the month following the later of:

- the day the member ceases employment, AND
- the day the completed Application for Retirement form is filed with NPERS, AND
- the month in which the member is first eligible for benefits.

Before receiving benefits, the member's service must be verified and proof of age must be on file with NPERS. (See pages 7-17 and 7-18 for Sample Methods of Proof of Age.)

NPERS may request salary verification from the school at retirement to ensure the member's three highest 12-month periods of actual salary is used to calculate benefits.

The member CANNOT change their retirement payment option after their effective date of retirement. Therefore, NPERS suggests estimates of benefits under the above options be obtained before the member makes a selection.

A member may receive estimates of monthly benefits by contacting NPERS or by using the Benefit Estimator available at [npers.ne.gov](http://npers.ne.gov). The following retirement benefit options are available to the member as a **monthly payment for their lifetime**, regardless of the option selected:

**ANNUITY  
OPTION  
1**

**Life Only Annuity** – Provides a monthly payment *for the lifetime of the member* and no refund or death benefit. There is no beneficiary designation under this option.

**ANNUITY  
OPTION  
2**

**Modified Cash Refund Annuity** – Provides a monthly payment *for the lifetime of the member*. If the member dies before receiving payments equal to his/her accumulated retirement account balance at retirement, the remaining amount will be paid in a lump sum to his/her beneficiary(ies) or estate. You may list as many **beneficiaries** as you wish, and you may change these beneficiaries at any time after retirement.

**ANNUITY  
OPTION  
3**

**Period Certain and Continuous Annuity** –Provides a monthly payment *for the lifetime of the member* with guarantee periods of five, ten or fifteen years for your beneficiary(ies) or estate. You may list as many **beneficiaries** as you wish, and you may change these beneficiaries at any time after retirement.

|                |   |
|----------------|---|
| <b>5-Year</b>  | Provides a monthly payment <i>for the lifetime of the member</i> , with a guarantee that if you die before receiving <b>60 payments</b> , the balance of payments will be paid to your beneficiary(ies) in monthly payments. (This is the “normal form” of the benefit. See “Formula Annuity Benefit Calculation.”) |
| <b>10-Year</b> | Provides a monthly payment <i>for the lifetime of the member</i> , with a guarantee that if you die before receiving <b>120 payments</b> , the balance of payments will be paid to your beneficiary(ies) in monthly payments.   |
| <b>15-Year</b> | Provides a monthly payment <i>for the lifetime of the member</i> , with a guarantee that if you die before receiving <b>180 payments</b> , the balance of payments will be paid to your beneficiary(ies) in monthly payments.   |

**ANNUITY  
OPTION  
4**

**Joint and Survivor Annuity** – Provides a monthly payment *for the lifetime of the member*, and a percentage of that benefit to your spouse after your death. You must list **only your spouse** as beneficiary and should he/she predecease you, you cannot select another beneficiary. NPERS will require legible proof of age for your spouse and a legible certified copy of your marriage license. (This option is not available to an Alternate Payee. For a definition of alternate payee, see “Spousal Pension Rights Act.”)

|             |  |
|-------------|--|
| <b>50%</b>  | Provides a monthly payment <i>for the lifetime of the member</i> . When you die, your surviving spouse will receive 50% of your benefit, paid monthly for his/her lifetime.  |
| <b>75%</b>  | Provides a monthly payment <i>for the lifetime of the member</i> . When you die, your surviving spouse will receive 75% of your benefit, paid monthly for his/her lifetime.  |
| <b>100%</b> | Provides a monthly payment <i>for the lifetime of the member</i> . When you die, your surviving spouse will receive 100% of your benefit, paid monthly for his/her lifetime. |

**ANNUITY  
OPTION  
5**

**Non-Spousal Joint and Survivor Annuity** – Provides a monthly payment *for the lifetime of the member*. When you die, your surviving beneficiary will receive 50% of your benefit, paid monthly for his/her lifetime. You must name one person as your beneficiary (this cannot be your spouse) and should he/she predecease you, you cannot select another beneficiary. NPERS will require legible proof of age of your beneficiary. You cannot change your beneficiary after commencement of the benefit. (This option is not available to an Alternate Payee. For a definition of alternate payee, see “Spousal Pension Rights Act.”)

## **INCOME TAXES**

Retirement benefits will be taxed based on the simplified method for taxing annuity distributions as stated in federal law. The method is calculated by dividing after-tax employee contributions by a fixed number of payments based on age at retirement. On the average, 95% or more of the benefit is taxable with 5% or less excludable.

By law, NPERS must withhold federal income tax from retirement annuity payments. A member designates the amount of federal tax to be withheld by filing with NPERS a Withholding Certificate for Annuity Payments form (NPERS3605), (which the member may print from the NPERS website). If a member does not file a Withholding Certificate, NPERS will withhold federal income tax based on the married rate with three allowances.

NPERS is also required to withhold Nebraska state income tax at a rate of 5% from retirees who remain Nebraska residents. Additional amounts may be withheld upon the member's request using the Withholding Certificate form.

NPERS will send a letter with the member's first payment showing the taxable and nontaxable amounts. For additional information, a member should contact the Internal Revenue Service, the Nebraska Department of Revenue or a tax consultant.

## **COST OF LIVING ADJUSTMENT (COLA)**

### **GENERAL COLA ADJUSTMENT**

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After a member has been retired for at least one full fiscal year, he/she will be eligible for a benefit increase each July 1. This increase is based on the change in the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) for the previous fiscal year, capped at 2.5%. (This means if the CPI-W is less than 2.5%, the member will receive the CPI-W, but if the CPI-W is higher than 2.5%, the COLA increase will be only 2.5%.)

### **PURCHASING POWER FLOOR COLA**

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During retirement, if inflation erodes the value of the benefit below 75% of the original purchasing power of the benefit at retirement, the member will qualify for an adjustment increasing the benefit to be the equivalent of 75% of the purchasing power of the original benefit. For each year thereafter the retiree will receive the actual change in the CPI. There is no cap or maximum annual percent for retirees who qualify for the 75% floor.

## **DIRECT DEPOSIT/DEBIT CARD**

NPERS will provide two options for distribution of monthly annuity benefits, direct deposit or a deposit to a prepaid Visa debit card. All retiree's will be required to provide written authorization selecting one of these two options. The electronic disbursement option chosen will remain in effect until changed or canceled by the member in writing. A Direct Deposit or debit card enrollment form may also be printed from the NPERS website at [npers.ne.gov](http://npers.ne.gov). The first retirement benefit check will be mailed directly to the member with the direct deposit taking effect the second month.

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## EMERITUS MEMBERSHIP

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A member that terminated employment prior to May 18, 1981, may qualify for an increase in his/her monthly benefit by rendering a token service for a Nebraska Public School for a day or part of a day after their effective date of retirement and filing an Application for emeritus Membership with NPERS. The member must receive pay for token service. No contract is needed for the work performed. A retiree living in another state may qualify for emeritus membership by correspondence work for a Nebraska Public School.

Upon completion of the member's token service, NPERS will request verification from your school that service has been rendered.

Once a member's service has been properly verified, his/monthly benefit will be recalculated at the higher benefit level.

### **An emeritus member is a person who has:**

- (a)** ...entered retirement under the provisions of the act, including those persons who have retired since July 1, 1945, under any other regularly established retirement or pension system as contemplated by §79-916;
  - (b)** ...thereafter been reemployed in any capacity by a public school, a Class V school district, or a school under the control and management of the Board of Trustees of the Nebraska State Colleges, the Board of Regents of the University of Nebraska, or a community college board of governors or has become a state school official or county school official subsequent to such retirement;
- and...**
- (c)** ...applied to the board for emeritus membership in the retirement system. The school district or agency shall certify to the PERB on forms prescribed by the PERB that the annuitant was reemployed, rendered a service, and was paid by the district or agency for such services.

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## REEMPLOYMENT AFTER RETIREMENT

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A retiree who returns to employment in a Nebraska public school will continue to receive retirement benefits so long as he/she has not provided service on a regular basis to any Nebraska public school during the first **180 calendar days** after “termination of employment.” Employment in private schools, Omaha Public Schools, or in any school outside of Nebraska does not affect a retiree’s retirement benefits. If a retiree returns to school employment prior to 180 days, his/her benefit will cease and he/she must repay any benefits received, whether a refund or monthly retirement payments.

Termination of employment does not include ceasing work at the end of the school year if the member provides service, whether or not compensated, on a regular basis in any school district under the School Plan within 180 days after ceasing employment or if the PERB determines a purported termination was not a bona fide separation from service with the employer.

When a retired member is reemployed as a permanent employee and works 15 or more hours per week on an ongoing basis after a 180 calendar day break in service, he/she returns as a new employee. You must reenroll the retiree in the Plan and withhold retirement contributions from his/her compensation. He/she will receive new service credit commencing with the date of employment.

The retiree may receive additional retirement benefits based on reemployment assuming he/she meets requirements listed on page 7-12, or the retiree may receive a lump sum payment at the time they retire again.

### RETIREES SUBSTITUTING DURING THE 180-DAY BREAK

A retiree who is asked to “sub” a day here and a day there during the 180-day break should not have a problem, but if that substitute work is for an employee who will be absent over a long period of time, a retiree could jeopardize his/her retirement benefits. An example would be if a retiree worked as a substitute for someone on a medical leave or military call-up. These situations can turn into long-term work arrangements and turn a substitute into a regular employee.

A member’s questions regarding the status of proposed employment should be submitted, in writing, to NPERS. NPERS cannot give a hard and fast ruling on this because *the exact number of hours a retiree is allowed to substitute is not defined in the statute*. NPERS must review the details on a case-by-case basis.



It is important the school district be aware if any of their “subs” are recent retirees within **180 days** of their termination date and guard the frequency in which the retiree is asked to sub for the school.

### REEMPLOYMENT AFTER DISABILITY RETIREMENT

Effective August 30, 2009, a School Plan member who has retired under a disability and is less than age 65 may return to employment in a Nebraska public school and continue to receive monthly retirement benefit payments as long as he/she works **less than 15 hours per week** on an ongoing, regular basis. (See Chapter 6, “Death and Disability.”)

## ACCEPTABLE METHODS OF PROOF

If proof is required in order to ensure the proper distribution of benefits to a member or the beneficiary of a member, the type(s) of proof listed below will be necessary for NPERS to make the legally-required factual determination.

### To Prove Age

#### PREFERRED PROOF

1. A birth certificate recorded before age 5 (which has a filing date and signature of the local Registrar is required or two proofs will be needed.) (See other proof)
2. A religious record of birth or baptism recorded before age 5. (requires church official signature)
3. A delayed birth certificate.

#### OTHER PROOF - (Two or more forms will need to be provided)

1. Hospital birth record or certificate.
2. Notification of registration of birth made before age 5.
3. Physician's or midwife's birth records.
4. Bible or other family record.
5. Naturalization record.
6. Military record.
7. Immigration record.
8. Passport.
9. Selective service registration record.
10. Employer's record. Signed by Employer.
11. Marriage record.
12. A statement signed by the individual giving the reason why he or she cannot obtain other convincing evidence of age and the sworn statements of two other persons who have personal knowledge of the age that the individual is trying to prove.

### To Prove Social Security Number

#### PREFERRED PROOF

1. Legible copy of the official Social Security Card.
2. Official Communication from the Social Security Administration on their official agency letterhead.

#### OTHER PROOF

1. Official communication from the Internal Revenue Service, United States Military or Immigration and Naturalization Service on their official agency letterhead.

### To Prove Death

#### PREFERRED PROOF

1. A certified copy of or extract from the public record of death, or verdict of the coroner's jury of the state or community where the death occurred; or a certificate or statement of death issued by a local registrar or public health official.
2. A signed statement of the funeral director, attending physician, or official of an institution where death occurred.
3. A certified copy of, or extract from, an official report or finding of death made by an agency or department of the United States or any state.
4. If death occurred outside the United States, an official report of death by a United States Consul or other authorized employee of the United States Department of State, or a certified copy of the public record of death in a foreign country.

#### OTHER PROOF

1. The individual who must furnish evidence of death will be asked to explain the reason thereof and to submit other convincing evidence, such as sworn statements of at least two persons who have personal knowledge of the death. These persons must be able to swear to the date, time, place, and cause of death.

(CONTINUED ON BACK)

Rev. 03/04

**To Prove A Valid Marriage**

PREFERRED PROOF

1. A copy of the public record of the marriage, certified by the custodian of the record or by an NPERS employee.
2. A copy of a religious record of the marriage certified by the custodian of the record or by an NPERS employee.
3. The original certificate of marriage.

OTHER PROOF

1. A sworn statement of the clergy person or official who performed the marriage ceremony.
2. Other convincing evidence, such as the sworn statements or at least two persons who have direct knowledge of the marriage, preferably eyewitnesses to the marriage ceremony.

**To Prove That A Marriage Has Ended**

PREFERRED PROOF

1. A certified copy of the decree of divorce or annulment.
2. Evidence of the death (see To Prove Death) of a party to the marriage.

OTHER PROOF

1. The marriage has ended cannot be obtained, the member or beneficiary must explain the reason therefore and submit other convincing evidence that the marriage has ended.

**To Prove Parent-Child Relationships**

PREFERRED PROOF

1. A copy of the member's or child's public or religious birth record made before the child was 5. If the record shows the same last name, it will be accepted as valid.

OTHER PROOF

1. Proof of the member's marriage or of the marriage of the member's parents, if needed to remove any reasonable doubt of the relationship.
2. Proof that the person claiming to be a child of the presumed parent would be able to inherit under intestate succession laws of the state where the death occurred (or in which the presumed parent had a permanent home)
3. A signed statement from the presumed parent that the person in question is his or her natural child.
4. A copy of a court order showing that the person in question has been declared to be the child of the presumed parent, or a copy of a court order requiring the presumed parent in question to contribute to the support of the person in question because such person is his or her child.
5. Or other such supporting evidence as may be required in order to establish the parent/child relationship.

**To Prove Stepparent-Stepchild Relationships**

PREFERRED PROOF

1. Proof may be determined by NPERS by means of the proof required under To Prove That A Marriage Has Ended to show a child's relationship (natural or adoptive) with the spouse of the presumed stepparent and that a valid marriage existed between the presumed stepparent and the spouse.

**To Prove A Parent-Child Relationship By Legal Adoption**

PREFERRED PROOF

1. A copy of the decree or order of adoption, certified by the custodian of the record.
2. A photocopy of the decree or order of adoption.
3. Evidence that the spouse of a decedent adopted the children of the decedent after the decedent's death, as specified in the above two subsections.

OTHER PROOF

1. In the event that the record of adoption is sealed by court order or by law, NPERS will accept as proof of adoption an official notice received by the adoption parents at the time of adoption that the adoption has been completed or a birth certificate issued as a result of the adoption proceeding.

# CHAPTER 8

## RETIREMENT PLANNING PROGRAM

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### RETIREMENT PLANNING SEMINARS

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Since 1987, NPERS has conducted statewide retirement planning seminars for plan members age 50 and over, who are allowed to bring a spouse or guest.

LB311, passed in 1986, requires NPERS to conduct the seminars and establishes the basic guidelines.

To be eligible to attend the Retirement Planning Seminars, an employee must be age 50 or over and participating in the Nebraska Retirement Systems. **By law, the employer must provide each eligible employee leave with pay to attend up to two retirement planning seminars.** According to law, “...leave with pay shall mean a day off paid by the employer and shall not mean vacation, sick, personal, or compensatory time.” A member may choose to attend a seminar more than twice, but such leave is at the member’s expense and his/her absence is at the discretion of the employer. The law allowing a member to attend twice is not retroactive and therefore will not include attendances prior to September 9, 1995. Neb. Rev. Stat. § 84-1511.

According to law, an employee is not allowed to attend more than one seminar per fiscal year (July 1 - June 30). If space is limited, NPERS will give preference to an employee attending a seminar for the first time.

### TOPICS DISCUSSED AT SEMINARS

The happiness and productivity of an employee’s retirement years depend largely upon their outlook as they approach retirement. An average retiree can expect to live 15 to 20 years or more after age 65, but in order to make the most of those years, planning is necessary.

The one-day seminar is an excellent way to begin planning. Information is provided on retirement options, financial planning, social security benefits, Medicare and health insurance, estate planning, and social and psychological adjustments to retirement.

### REGISTRATION

NPERS sends registration brochures directly to employees age 50 and over who are members of the School Retirement System. The registration brochure may also be printed from the NPERS website.

To register, an employee must complete the registration form and pay a \$20.00 fee. There is also a \$20.00 fee for a spouse or a guest to attend. The fee includes a planning book, handouts, coffee and rolls to start the day, lunch, and afternoon refreshments

### REFUND POLICY

NPERS **must be notified** of any cancellations or transfers to an alternate seminar **at least three working days prior** to the date of the seminar before a member will be issued a refund of the registration fee.

## **CANCELLATION POLICY**

A minimum of 15 participants is required for a seminar to be held. If NPERS cancels a seminar, we will notify registrants immediately. Registrants will have the option to attend an alternate seminar or receive a refund.

If a member wishes to cancel or change a seminar registration date, he/she must notify NPERS **at least 3 working days prior** to the date of the seminar to be eligible to receive a refund.

## **SCHEDULE OF SEMINARS**

The seminar dates are published in registration brochures, the NPERS *Retirement News* newsletter and posted on the website along with maps of each seminar location at [npers.ne.gov](http://npers.ne.gov).

## **FOR MORE INFORMATION**

Please direct questions on the retirement planning seminars to the Education Services department of NPERS. Contact NPERS to obtain information on upcoming seminars (or check the newsletters or website) and request additional registration brochures, or print them from [npers.ne.gov](http://npers.ne.gov).

# APPENDIX A

## MISCELLANEOUS INFORMATION

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### CHANGE OF NAME OR ADDRESS

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*Please continually remind your employees to report their address and/or name changes to you.*

These changes of plan member's name or address are accepted from the employer through employer reporting and are not accepted directly from a member. (Only members not currently working or who are receiving a benefit may mail or fax address changes directly to NPERS.)

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### QUALIFIED DOMESTIC RELATIONS ORDER

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If an employee is divorcing and his/her retirement account is to be divided, please request the employee to contact NPERS. We will provide instructions and sample language to use in the divorce decree.

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### GASB 27 DISCLOSURE

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NPERS will send a sample GASB 27 disclosure annually. This disclosure should be completed by you and given to your auditors.

# INTEREST RATES

| 1947 - 1987  | 1987 - 1999   | 1999 - Present  | 2003 - Present   |
|--|---|---|--|
| Interest from 1947 through 1987 was credited to a member's account on an annual basis. It was based on the previous June 30 balance of the member's account. | From September 30, 1987, through June 30, 1999, interest was posted on a quarterly basis. | Beginning July 31, 1999, interest is posted on a monthly basis on the last day of each month. It is based on the current balance of the member's account. | Effective January 31, 2003, interest posts to a member's account on a monthly basis on the last day of the month, based on the balance in the member's account at the beginning of the month, plus any late contributions received during the month. |

|                       |         |
|-----------------------|---------|
| 06/30/1956 - 06/30/58 | 2.500%  |
| 06/30/1959 - 06/30/68 | 3.000%  |
| 06/30/1969 - 06/30/73 | 5.000%  |
| 06/30/1974            | 5.500%  |
| 06/30/1975            | 7.500%  |
| 06/30/1976            | 8.500%  |
| 06/30/1977            | 7.200%  |
| 06/30/1978            | 7.300%  |
| 06/30/1979            | 8.600%  |
| 06/30/1980            | 9.600%  |
| 06/30/1981            | 9.800%  |
| 06/30/1982            | 11.000% |
| 06/30/1983            | 12.200% |
| 06/30/1984            | 11.500% |
| 06/30/1985            | 10.800% |
| 06/30/1986            | 13.100% |
| 06/30/1987            | 16.100% |

|           |   |
|-----------|---|
| 1987-1988 | 7.200%<br>(1.75% quarterly)                                 |
| 1988-1989 | 9.340%<br>(1.75% quarterly + 2% adjustment on 09/30/1988)   |
| 1989-1990 | 8.120%<br>(1.4674% quarterly + 2% adjustment on 06/30/1990) |
| 1990-1991 | 6.000%<br>(1.4674% quarterly)                               |
| 1991-1992 | 6.000%<br>(1.4674% quarterly)                               |
| 1992-1993 | 6.000%<br>(1.4674% quarterly)                               |
| 1993-1994 | 6.000%<br>(1.4674% quarterly)                               |
| 1994-1995 | 6.000%<br>(1.4674% quarterly)                               |
| 1995-1996 | 6.000%<br>(1.4674% quarterly)                               |
| 1996-1997 | 6.000%<br>(1.4674% quarterly)                               |
| 1997-1998 | 5.650%<br>(1.3836% quarterly)                               |

|           |                               |
|-----------|-------------------------------|
| 1998-1999 | 5.413%<br>(1.3266% quarterly) |
| 1999-2000 | 5.143%<br>(.4204% monthly)    |
| 2000-2001 | 6.375%<br>(.5163% monthly)    |
| 2001-2002 | 3.74%<br>(.30645% monthly)    |
| 2002-2003 | 2.09%<br>(.17252% monthly)    |
| 2003-2004 | 1.07%<br>(.08873% monthly)    |
| 2004-2005 | 2.07%<br>(.17088% monthly)    |
| 2005-2006 | 3.51%<br>(.28790% monthly)    |
| 2006-2007 | 5.26%<br>(.42811% monthly)    |
| 2007-2008 | 4.97%<br>(.40502% monthly)    |
| 2008-2009 | 2.38%<br>(.19620% monthly)    |
| 2009-2010 | .54%<br>(.04489% monthly)     |

# SCHOOL DISTRICTS: ALPHABETICAL LISTING

This list shows the codes NPERS uses to identify each school district. The following list is arranged alphabetically.

| <b>Alphabetical Listing</b> |                                  |
|-----------------------------|----------------------------------|
| <b>CO-DIST</b>              | <b>NAME</b>                      |
| 14-90                       | Adams Central Jr-Sr High School  |
| 75-10                       | Ainsworth Community Schools      |
| 35-70                       | Allen Consolidated Schools       |
| 65-6                        | Alliance Public Schools          |
| 51-2                        | Alma Public Schools              |
| 09-119                      | Amherst Public School            |
| 04-15                       | Anselmo-Merna Public School      |
| 04-44                       | Ansley Public School             |
| 38-18                       | Arapahoe Public Schools          |
| 47-21                       | Arcadia Public Schools           |
| 29-24                       | Arlington Public Schools         |
| 04-89                       | Arnold Public Schools            |
| 91-500                      | Arthur County High School        |
| 06-1                        | Ashland-Greenwood Public Schools |
| 44-29                       | Auburn Public Schools            |
| 28-504                      | Aurora Public Schools            |
| 52-501                      | Axtell Community School          |
| 24-20                       | Bancroft-Rosalie Comm. School    |
| 85-1                        | Banner County School             |
| 07-5                        | Battle Creek Public School       |
| 64-21                       | Bayard Public Schools            |
| 03-15                       | Beatrice Public Schools          |
| 98-5                        | Beatrice St. Dev. Center         |
| 59-1                        | Bellevue Public Schools          |
| 01-59                       | Bennington Public Schools        |
| 37-54                       | Bertrand Community School        |
| 29-1                        | Blair Community Schools          |
| 12-586                      | Bloomfield Community Schools     |
| 45-74                       | Blue Hill Public Schools         |
| 23-1                        | Boone Central Schools            |
| 15-6                        | Brady Public School              |
| 64-63                       | Bridgeport Public Schools        |
| 04-25                       | Broken Bow Public Schools        |
| 32-2001                     | Bruning-Davenport Unif. School   |
| 83-100                      | Burwell Jr.-Sr. High School      |
| 04-180                      | Callaway Public School           |
| 38-21                       | Cambridge Public Schools         |

| <b>Alphabetical Listing</b> |                                 |
|-----------------------------|---------------------------------|
| <b>CO-DIST</b>              | <b>NAME</b>                     |
| 06-107                      | Cedar Bluffs Public School      |
| 23-6                        | Cedar Rapids Public School      |
| 16-567                      | Centennial Public School        |
| 46-4                        | Central City Public Schools     |
| 49-100                      | Centura Public School           |
| 69-2                        | Chadron Public Schools          |
| 36-137                      | Chambers Public School          |
| 72-10                       | Chase County Schools            |
| 43-58                       | Clarkson Public School          |
| 66-30                       | Cody-Kilgore Unified Schools    |
| 13-541                      | Coleridge Community Schools     |
| 10-1                        | Columbus Public Schools         |
| 20-56                       | Conestoga Public Schools        |
| 18-11                       | Cozad City Schools              |
| 69-71                       | Crawford Public Schools         |
| 78-25                       | Creek Valley Schools            |
| 12-13                       | Creighton Community School      |
| 22-2                        | Crete Public Schools            |
| 12-96                       | Crofton Community School        |
| 41-15                       | Cross County Community School   |
| 03-34                       | Daniel Freeman Public Schools   |
| 25-56                       | David City Public Schools       |
| 32-60                       | Deshler Public School           |
| 03-100                      | Diller-Odell Public Schools     |
| 92-11                       | District 11 Area Schools        |
| 05-46                       | Dodge Public School             |
| 08-126                      | Doniphan-Trumbull Public School |
| 22-44                       | Dorchester Public Schools       |
| 01-15                       | Douglas County West Comm Sch.   |
| 76-117                      | Dundy County Public Schools     |
| 25-502                      | East Butler Public School       |
| 97-3                        | Ed. Service Unit #3             |
| 97-1                        | Ed. Service Unit 1              |
| 97-10                       | Ed. Service Unit 10             |
| 97-11                       | Ed. Service Unit 11             |
| 97-13                       | Ed. Service Unit 13             |
| 97-15                       | Ed. Service Unit 15             |

| <b>Alphabetical Listing</b> |                                  |
|-----------------------------|----------------------------------|
| <b>CO-DIST</b>              | <b>NAME</b>                      |
| 97-16                       | Ed. Service Unit 16              |
| 97-17                       | Ed. Service Unit 17              |
| 97-2                        | Ed. Service Unit 2               |
| 97-4                        | Ed. Service Unit 4               |
| 97-5                        | Ed. Service Unit 5               |
| 97-6                        | Ed. Service Unit 6               |
| 97-7                        | Ed. Service Unit 7               |
| 97-8                        | Ed. Service Unit 8               |
| 97-9                        | Ed. Service Unit 9               |
| 49-103                      | Elba Public School               |
| 26-18                       | Elgin Public Schools             |
| 01-10                       | Elkhorn Public Schools           |
| 07-80                       | Elkhorn Valley School            |
| 09-9                        | Elm Creek Public School          |
| 20-97                       | Elmwood-Murdock Schools          |
| 73-30                       | Elwood Public Schools            |
| 55-561                      | Emerson-Hubbard Com Schools      |
| 60-95                       | Eustis-Farnam Public Schools     |
| 36-29                       | Ewing Public Schools             |
| 34-1                        | Exeter - Milligan Public Schools |
| 33-8                        | Fairbury Public Schools          |
| 19-56                       | Falls City Public Schools        |
| 34-25                       | Fillmore Central Public Schools  |
| 29-3                        | Fort Calhoun Community School    |
| 50-506                      | Franklin Public Schools          |
| 05-1                        | Fremont Public Schools           |
| 22-68                       | Friend Public School             |
| 58-1                        | Fullerton Public School          |
| 77-1                        | Garden County Schools            |
| 21-16                       | Gering Public Schools            |
| 09-2                        | Gibbon Public Schools            |
| 28-2                        | Giltner Public Schools           |
| 61-10                       | Gordon-Rushville Public Schools  |
| 18-20                       | Gothenburg Public Schools        |
| 08-2                        | Grand Island Public Schools      |
| 62-10                       | Greeley-Wolbach Public Schools   |
| 59-37                       | Gretna Public School             |
| 28-91                       | Hampton Public Schools           |
| 13-8                        | Hartington Public School         |
| 30-11                       | Harvard Public Schools           |

| <b>Alphabetical Listing</b> |                                   |
|-----------------------------|-----------------------------------|
| <b>CO-DIST</b>              | <b>NAME</b>                       |
| 14-18                       | Hastings Public Schools           |
| 61-3                        | Hay Springs School                |
| 79-79                       | Hayes Center Public School        |
| 17-96                       | Heartland Community Schools       |
| 65-10                       | Hemingford Public School          |
| 15-37                       | Hershey Public Schools            |
| 41-75                       | High Plains Community Schools     |
| 67-70                       | Hitchcock Public Schools          |
| 37-44                       | Holdrege Public Schools           |
| 70-31                       | Homer Community School            |
| 43-59                       | Howells Public School             |
| 19-70                       | Humboldt Table Rock Steinauer     |
| 10-67                       | Humphrey Public Schools           |
| 57-50                       | Johnson Co. Central Public School |
| 44-23                       | Johnson-Brock Public Schools      |
| 09-7                        | Kearney Public Schools            |
| 14-3                        | Kenesaw Public School             |
| 82-100                      | Keya Paha Co. High School         |
| 71-1                        | Kimball Public Schools            |
| 10-5                        | Lakeview Community Schools        |
| 13-54                       | Laurel-Concord Public School      |
| 43-39                       | Leigh Community School            |
| 54-69                       | Lewiston Consolidated Schools     |
| 18-1                        | Lexington Public Schools          |
| 39-3                        | Leyton Public School              |
| 02-1                        | Lincoln Public Schools            |
| 98-11                       | Lincoln Regional Center           |
| 56-15                       | Litchfield Public Schools         |
| 05-594                      | Logan View Public Schools         |
| 37-55                       | Loomis Public School              |
| 20-32                       | Louisville Public Schools         |
| 56-1                        | Loup City Public Schools          |
| 88-25                       | Loup County Public School         |
| 63-36                       | Lynch Public Schools              |
| 31-20                       | Lyons-Decatur NE Schools          |
| 07-1                        | Madison Public Schools            |
| 02-148                      | Malcolm Public School             |
| 15-7                        | Maxwell Public School             |
| 60-46                       | Maywood Public Schools            |
| 48-17                       | McCook Public Schools             |

## Alphabetical Listing

| CO-DIST | NAME                              |
|---------|-----------------------------------|
| 17-83   | McCool Junction Public Schools    |
| 90-90   | McPherson Co High School          |
| 06-72   | Mead Public Schools               |
| 60-125  | Medicine Valley Public Schools    |
| 33-303  | Meridian Public School            |
| 16-5    | Milford Public Schools            |
| 01-17   | Millard Public Schools            |
| 21-2    | Minatare Public Schools           |
| 52-503  | Minden Public Schools             |
| 21-31   | Mitchell Public Schools           |
| 21-11   | Morrill Public Schools            |
| 93-1    | Mullen Public Schools             |
| 98-23   | NE Correctional Ctr for Women     |
| 11-111  | Nebraska City Public Schools      |
| 98-12   | Nebraska Correctional Youth Fac.  |
| 00-DE   | Nebraska Dept of Education        |
| 26-1    | Nebraska Unified Sch Dist #1      |
| 98-4    | Nebraska Youth Academy            |
| 26-9    | Neligh-Oakdale Public Schools     |
| 35-24   | Newcastle Public School           |
| 07-13   | Newman Grove Public Schools       |
| 12-501  | Niobrara Public Schools           |
| 07-2    | Norfolk Public Schools            |
| 02-160  | Norris School District 160        |
| 05-595  | North Bend Central Public Schools |
| 62-501  | North Loup-Scotia Schools         |
| 15-1    | North Platte Public Schools       |
| 08-82   | Northwest High School             |
| 31-14   | Oakland-Craig Public School       |
| 68-1    | Ogallala Public Schools           |
| 55-16   | Omaha Nation Public School        |
| 36-7    | O'Neill Public Schools            |
| 47-5    | Ord Public Schools                |
| 41-19   | Osceola Public School             |
| 40-542  | Osmond Community Schools          |
| 18-4    | Overton Public Schools            |
| 46-49   | Palmer Public School              |
| 11-501  | Palmyra District OR 1             |
| 59-27   | Papillion LaVista Public Schools  |
| 54-1    | Pawnee City Public Schools        |

## Alphabetical Listing

| CO-DIST | NAME                            |
|---------|---------------------------------|
| 68-6    | Paxton Consolidated Schools     |
| 55-1    | Pender Public School            |
| 74-20   | Perkins County Schools          |
| 40-2    | Pierce Public Schools           |
| 40-5    | Plainview Public Schools        |
| 20-1    | Plattsmouth Community Schools   |
| 09-105  | Pleasanton Public School        |
| 35-1    | Ponca Public School             |
| 39-9    | Potter-Dix Public Schools       |
| 01-54   | Ralston Public Schools          |
| 13-45   | Randolph Public Schools         |
| 09-69   | Ravenna Public Schools          |
| 02-161  | Raymond Central Public School   |
| 45-2    | Red Cloud Community Schools     |
| 81-100  | Rock County Public Schools      |
| 86-71   | Sandhills Public School         |
| 12-505  | Santee Community Schools        |
| 04-84   | Sargent Public Schools          |
| 99-3    | Sarpy County Coop Head Start    |
| 43-123  | Schuyler Community Schools      |
| 21-32   | Scottsbluff Public Schools      |
| 05-62   | Scribner-Snyder Comm. Schools   |
| 16-9    | Seward Public Schools           |
| 41-32   | Shelby Public Schools           |
| 09-19   | Shelton Public Schools          |
| 34-54   | Shickley Public School          |
| 39-1    | Sidney Public Schools           |
| 14-123  | Silver Lake Public Schools      |
| 80-500  | Sioux County High School        |
| 30-5    | South Central NE Unif School #5 |
| 78-95   | South Platte Schools            |
| 59-46   | South Sarpy School Dist #46     |
| 70-11   | South Sioux City Comm School    |
| 19-501  | Southeast NE Consolidated Sch.  |
| 03-1    | Southern Public Schools         |
| 38-540  | Southern Valley Schools         |
| 48-179  | Southwest Public Schools        |
| 62-55   | Spalding Public Schools         |
| 23-17   | St. Edward Public School        |
| 49-1    | St. Paul Public School          |

| <b>Alphabetical Listing</b> |                                |
|-----------------------------|--------------------------------|
| <b>CO-DIST</b>              | <b>NAME</b>                    |
| <b>53-3</b>                 | Stanton Community School       |
| <b>87-501</b>               | Stapleton Public Schools       |
| <b>57-33</b>                | Sterling Public Schools        |
| <b>36-44</b>                | Stuart Public School           |
| <b>18-101</b>               | Sumner Eddyville Miller School |
| <b>42-11</b>                | Superior Public Schools        |
| <b>15-55</b>                | Sutherland Public School       |
| <b>30-2</b>                 | Sutton Public Schools          |
| <b>11-27</b>                | Syracuse-Dunbar-Avoca School   |
| <b>31-1</b>                 | Tekamah-Herman Schools         |
| <b>32-70</b>                | Thayer Central Comm. Schools   |
| <b>89-1</b>                 | Thedford Public Schools        |
| <b>33-300</b>               | Tri-County Schools             |
| <b>58-30</b>                | Twin River Public Schools      |
| <b>66-6</b>                 | Valentine Community Schools    |
| <b>98-9</b>                 | W Kearney High School YR & TC  |
| <b>06-39</b>                | Wahoo Public School            |
| <b>27-560</b>               | Wakefield Community School     |
| <b>15-565</b>               | Wallace School District 65R    |
| <b>55-13</b>                | Walthill Public School         |

| <b>Alphabetical Listing</b> |                                |
|-----------------------------|--------------------------------|
| <b>CO-DIST</b>              | <b>NAME</b>                    |
| <b>72-536</b>               | Waneta-Palisade Public Schools |
| <b>12-576</b>               | Wausa Public School            |
| <b>02-145</b>               | Waverly School District 145    |
| <b>27-17</b>                | Wayne Community Schools        |
| <b>20-22</b>                | Weeping Water Public Schools   |
| <b>63-50</b>                | West Boyd Public School        |
| <b>36-239</b>               | West Holt Public School        |
| <b>24-1</b>                 | West Point Public School       |
| <b>01-66</b>                | Westside Community Schools     |
| <b>84-45</b>                | Wheeler Central Schools        |
| <b>22-82</b>                | Wilber-Clatonia Public Schools |
| <b>52-1</b>                 | Wilcox-Hildreth Public Schools |
| <b>55-17</b>                | Winnebago Public School        |
| <b>27-595</b>               | Winside Public School          |
| <b>24-30</b>                | Wisner-Pilger Public Schools   |
| <b>08-83</b>                | Wood River Jr-Sr High School   |
| <b>13-101</b>               | Wynot Public Schools           |
| <b>17-12</b>                | York Public Schools            |
| <b>98-6</b>                 | Youth Development Center       |
| <b>06-9</b>                 | Yutan Public School            |

# SCHOOL DISTRICTS: NUMERICAL LISTING

This list shows the codes NPERS uses to identify each school district. The following list is arranged numerically by district.

| <b>Numerical Listing</b> |                                   |
|--------------------------|-----------------------------------|
| <b>CO-DIST</b>           | <b>NAME</b>                       |
| 00-DE                    | Nebraska Dept of Education        |
| 01-10                    | Elkhorn Public Schools            |
| 01-15                    | Douglas County West Comm Sch.     |
| 01-17                    | Millard Public Schools            |
| 01-54                    | Ralston Public Schools            |
| 01-59                    | Bennington Public Schools         |
| 01-66                    | Westside Community Schools        |
| 02-1                     | Lincoln Public Schools            |
| 02-145                   | Waverly School District 145       |
| 02-148                   | Malcolm Public School             |
| 02-160                   | Norris School District 160        |
| 02-161                   | Raymond Central Public School     |
| 03-1                     | Southern Public Schools           |
| 03-100                   | Diller-Odell Public Schools       |
| 03-15                    | Beatrice Public Schools           |
| 03-34                    | Daniel Freeman Public Schools     |
| 04-15                    | Anselmo-Merna Public School       |
| 04-180                   | Callaway Public School            |
| 04-25                    | Broken Bow Public Schools         |
| 04-44                    | Ansley Public School              |
| 04-84                    | Sargent Public Schools            |
| 04-89                    | Arnold Public Schools             |
| 05-1                     | Fremont Public Schools            |
| 05-46                    | Dodge Public School               |
| 05-594                   | Logan View Public Schools         |
| 05-595                   | North Bend Central Public Schools |
| 05-62                    | Scribner-Snyder Comm. Schools     |
| 06-1                     | Ashland-Greenwood Public Schools  |
| 06-107                   | Cedar Bluffs Public School        |
| 06-39                    | Wahoo Public School               |
| 06-72                    | Mead Public Schools               |
| 06-9                     | Yutan Public School               |
| 07-1                     | Madison Public Schools            |
| 07-13                    | Newman Grove Public Schools       |
| 07-2                     | Norfolk Public Schools            |
| 07-5                     | Battle Creek Public School        |

| <b>Numerical Listing</b> |                                 |
|--------------------------|---------------------------------|
| <b>CO-DIST</b>           | <b>NAME</b>                     |
| 07-80                    | Elkhorn Valley School           |
| 08-126                   | Doniphan-Trumbull Public School |
| 08-2                     | Grand Island Public Schools     |
| 08-82                    | Northwest High School           |
| 08-83                    | Wood River Jr-Sr High School    |
| 09-105                   | Pleasanton Public School        |
| 09-119                   | Amherst Public School           |
| 09-19                    | Shelton Public Schools          |
| 09-2                     | Gibbon Public Schools           |
| 09-69                    | Ravenna Public Schools          |
| 09-7                     | Kearney Public Schools          |
| 09-9                     | Elm Creek Public School         |
| 10-1                     | Columbus Public Schools         |
| 10-5                     | Lakeview Community Schools      |
| 10-67                    | Humphrey Public Schools         |
| 11-111                   | Nebraska City Public Schools    |
| 11-27                    | Syracuse-Dunbar-Avoca School    |
| 11-501                   | Palmyra District OR 1           |
| 12-13                    | Creighton Community School      |
| 12-501                   | Niobrara Public Schools         |
| 12-505                   | Santee Community Schools        |
| 12-576                   | Wausa Public School             |
| 12-586                   | Bloomfield Community Schools    |
| 12-96                    | Crofton Community School        |
| 13-101                   | Wynot Public Schools            |
| 13-45                    | Randolph Public Schools         |
| 13-54                    | Laurel-Concord Public School    |
| 13-541                   | Coleridge Community Schools     |
| 13-8                     | Hartington Public School        |
| 14-123                   | Silver Lake Public Schools      |
| 14-18                    | Hastings Public Schools         |
| 14-3                     | Kenesaw Public School           |
| 14-90                    | Adams Central Jr-Sr High School |
| 15-1                     | North Platte Public Schools     |
| 15-37                    | Hershey Public Schools          |
| 15-55                    | Sutherland Public School        |

| <b>Numerical Listing</b> |                                  |
|--------------------------|----------------------------------|
| <b>CO-DIST</b>           | <b>NAME</b>                      |
| 15-565                   | Wallace School District 65R      |
| 15-6                     | Brady Public School              |
| 15-7                     | Maxwell Public School            |
| 16-5                     | Milford Public Schools           |
| 16-567                   | Centennial Public School         |
| 16-9                     | Seward Public Schools            |
| 17-12                    | York Public Schools              |
| 17-83                    | McCool Junction Public Schools   |
| 17-96                    | Heartland Community Schools      |
| 18-1                     | Lexington Public Schools         |
| 18-101                   | Sumner Eddyville Miller School   |
| 18-11                    | Cozad City Schools               |
| 18-20                    | Gothenburg Public Schools        |
| 18-4                     | Overton Public Schools           |
| 19-501                   | Southeast NE Consolidated School |
| 19-56                    | Falls City Public Schools        |
| 19-70                    | Humboldt Table Rock Steinauer    |
| 20-1                     | Plattsmouth Community Schools    |
| 20-22                    | Weeping Water Public Schools     |
| 20-32                    | Louisville Public Schools        |
| 20-56                    | Conestoga Public Schools         |
| 20-97                    | Elmwood-Murdock Schools          |
| 21-11                    | Morrill Public Schools           |
| 21-16                    | Gering Public Schools            |
| 21-2                     | Minatare Public Schools          |
| 21-31                    | Mitchell Public Schools          |
| 21-32                    | Scottsbluff Public Schools       |
| 22-2                     | Crete Public Schools             |
| 22-44                    | Dorchester Public Schools        |
| 22-68                    | Friend Public School             |
| 22-82                    | Wilber-Clatonia Public Schools   |
| 23-1                     | Boone Central Schools            |
| 23-17                    | St. Edward Public School         |
| 23-6                     | Cedar Rapids Public School       |
| 24-1                     | West Point Public School         |
| 24-20                    | Bancroft-Rosalie Comm. School    |
| 24-30                    | Wisner-Pilger Public Schools     |
| 25-502                   | East Butler Public School        |
| 25-56                    | David City Public Schools        |
| 26-1                     | Nebraska Unified Sch Dist #1     |
| 26-18                    | Elgin Public Schools             |

| <b>Numerical Listing</b> |                                  |
|--------------------------|----------------------------------|
| <b>CO-DIST</b>           | <b>NAME</b>                      |
| 26-9                     | Neligh-Oakdale Public Schools    |
| 27-17                    | Wayne Community Schools          |
| 27-560                   | Wakefield Community School       |
| 27-595                   | Winside Public School            |
| 28-2                     | Giltner Public Schools           |
| 28-504                   | Aurora Public Schools            |
| 28-91                    | Hampton Public Schools           |
| 29-1                     | Blair Community Schools          |
| 29-24                    | Arlington Public Schools         |
| 29-3                     | Fort Calhoun Community School    |
| 30-11                    | Harvard Public Schools           |
| 30-2                     | Sutton Public Schools            |
| 30-5                     | South Central NE Unif School #5  |
| 31-1                     | Tekamah-Herman Schools           |
| 31-14                    | Oakland-Craig Public School      |
| 31-20                    | Lyons-Decatur NE Schools         |
| 32-2001                  | Bruning-Davenport Unif. School   |
| 32-60                    | Deshler Public School            |
| 32-70                    | Thayer Central Community Schools |
| 33-300                   | Tri-County Schools               |
| 33-303                   | Meridian Public School           |
| 33-8                     | Fairbury Public Schools          |
| 34-1                     | Exeter - Milligan Public Schools |
| 34-25                    | Fillmore Central Public Schools  |
| 34-54                    | Shickley Public School           |
| 35-1                     | Ponca Public School              |
| 35-24                    | Newcastle Public School          |
| 35-70                    | Allen Consolidated Schools       |
| 36-137                   | Chambers Public School           |
| 36-239                   | West Holt Public School          |
| 36-29                    | Ewing Public Schools             |
| 36-44                    | Stuart Public School             |
| 36-7                     | O'Neill Public Schools           |
| 37-44                    | Holdrege Public Schools          |
| 37-54                    | Bertrand Community School        |
| 37-55                    | Loomis Public School             |
| 38-18                    | Arapahoe Public Schools          |
| 38-21                    | Cambridge Public Schools         |
| 38-540                   | Southern Valley Schools          |
| 39-1                     | Sidney Public Schools            |
| 39-3                     | Leyton Public School             |

## Numerical Listing

| CO-DIST | NAME                           |
|---------|--------------------------------|
| 39-9    | Potter-Dix Public Schools      |
| 40-2    | Pierce Public Schools          |
| 40-5    | Plainview Public Schools       |
| 40-542  | Osmond Community Schools       |
| 41-15   | Cross County Community School  |
| 41-19   | Osceola Public School          |
| 41-32   | Shelby Public Schools          |
| 41-75   | High Plains Community Schools  |
| 42-11   | Superior Public Schools        |
| 43-123  | Schuyler Community Schools     |
| 43-39   | Leigh Community School         |
| 43-58   | Clarkson Public School         |
| 43-59   | Howells Public School          |
| 44-23   | Johnson-Brock Public Schools   |
| 44-29   | Auburn Public Schools          |
| 45-2    | Red Cloud Community Schools    |
| 45-74   | Blue Hill Public Schools       |
| 46-4    | Central City Public Schools    |
| 46-49   | Palmer Public School           |
| 47-21   | Arcadia Public Schools         |
| 47-5    | Ord Public Schools             |
| 48-17   | McCook Public Schools          |
| 48-179  | Southwest Public Schools       |
| 49-1    | St. Paul Public School         |
| 49-100  | Centura Public School          |
| 49-103  | Elba Public School             |
| 50-506  | Franklin Public Schools        |
| 51-2    | Alma Public Schools            |
| 52-1    | Wilcox-Hildreth Public Schools |
| 52-501  | Axtell Community School        |
| 52-503  | Minden Public Schools          |
| 53-3    | Stanton Community School       |
| 54-1    | Pawnee City Public Schools     |
| 54-69   | Lewiston Consolidated Schools  |
| 55-1    | Pender Public School           |
| 55-13   | Walthill Public School         |
| 55-16   | Omaha Nation Public School     |
| 55-17   | Winnebago Public School        |
| 55-561  | Emerson-Hubbard Com Schools    |
| 56-1    | Loup City Public Schools       |
| 56-15   | Litchfield Public Schools      |

## Numerical Listing

| CO-DIST | NAME                              |
|---------|-----------------------------------|
| 57-33   | Sterling Public Schools           |
| 57-50   | Johnson Co. Central Public School |
| 58-1    | Fullerton Public School           |
| 58-30   | Twin River Public Schools         |
| 59-1    | Bellevue Public Schools           |
| 59-27   | Papillion LaVista Public Schools  |
| 59-37   | Gretna Public School              |
| 59-46   | South Sarpy School Dist #46       |
| 60-125  | Medicine Valley Public Schools    |
| 60-46   | Maywood Public Schools            |
| 60-95   | Eustis-Farnam Public Schools      |
| 61-10   | Gordon-Rushville Public Schools   |
| 61-3    | Hay Springs School                |
| 62-10   | Greeley-Wolbach Public Schools    |
| 62-501  | North Loup-Scotia Schools         |
| 62-55   | Spalding Public Schools           |
| 63-36   | Lynch Public Schools              |
| 63-50   | West Boyd Public School           |
| 64-21   | Bayard Public Schools             |
| 64-63   | Bridgeport Public Schools         |
| 65-10   | Hemingford Public School          |
| 65-6    | Alliance Public Schools           |
| 66-30   | Cody-Kilgore Unified Schools      |
| 66-6    | Valentine Community Schools       |
| 67-70   | Hitchcock Public Schools          |
| 68-1    | Ogallala Public Schools           |
| 68-6    | Paxton Consolidated Schools       |
| 69-2    | Chadron Public Schools            |
| 69-71   | Crawford Public Schools           |
| 70-11   | South Sioux City Comm School      |
| 70-31   | Homer Community School            |
| 71-1    | Kimball Public Schools            |
| 72-10   | Chase County Schools              |
| 72-536  | Wauneta-Palisade Public Schools   |
| 73-30   | Elwood Public Schools             |
| 74-20   | Perkins County Schools            |
| 75-10   | Ainsworth Community Schools       |
| 76-117  | Dundy County Public Schools       |
| 77-1    | Garden County Schools             |
| 78-25   | Creek Valley Schools              |
| 78-95   | South Platte Schools              |

| <b>Numerical Listing</b> |                             |
|--------------------------|-----------------------------|
| <b>CO-DIST</b>           | <b>NAME</b>                 |
| <b>79-79</b>             | Hayes Center Public School  |
| <b>80-500</b>            | Sioux County High School    |
| <b>81-100</b>            | Rock County Public Schools  |
| <b>82-100</b>            | Keya Paha Co. High School   |
| <b>83-100</b>            | Burwell Jr.-Sr. High School |
| <b>84-45</b>             | Wheeler Central Schools     |
| <b>85-1</b>              | Banner County School        |
| <b>86-71</b>             | Sandhills Public School     |
| <b>87-501</b>            | Stapleton Public Schools    |
| <b>88-25</b>             | Loup County Public School   |
| <b>89-1</b>              | Theford Public Schools      |
| <b>90-90</b>             | McPherson Co High School    |
| <b>91-500</b>            | Arthur County High School   |
| <b>92-11</b>             | District 11 Area Schools    |
| <b>93-1</b>              | Mullen Public Schools       |
| <b>97-1</b>              | Ed. Service Unit 1          |
| <b>97-10</b>             | Ed. Service Unit 10         |
| <b>97-11</b>             | Ed. Service Unit 11         |
| <b>97-13</b>             | Ed. Service Unit 13         |

| <b>Numerical Listing</b> |                                  |
|--------------------------|----------------------------------|
| <b>CO-DIST</b>           | <b>NAME</b>                      |
| <b>97-15</b>             | Ed. Service Unit 15              |
| <b>97-16</b>             | Ed. Service Unit 16              |
| <b>97-17</b>             | Ed. Service Unit 17              |
| <b>97-2</b>              | Ed. Service Unit 2               |
| <b>97-3</b>              | Ed. Service Unit #3              |
| <b>97-4</b>              | Ed. Service Unit 4               |
| <b>97-5</b>              | Ed. Service Unit 5               |
| <b>97-6</b>              | Ed. Service Unit 6               |
| <b>97-7</b>              | Ed. Service Unit 7               |
| <b>97-8</b>              | Ed. Service Unit 8               |
| <b>97-9</b>              | Ed. Service Unit 9               |
| <b>98-11</b>             | Lincoln Regional Center          |
| <b>98-12</b>             | Nebraska Correctional Youth Fac. |
| <b>98-23</b>             | NE Correctional Ctr for Women    |
| <b>98-4</b>              | Nebraska Youth Academy           |
| <b>98-5</b>              | Beatrice St. Dev. Center         |
| <b>98-6</b>              | Youth Development Center         |
| <b>98-9</b>              | W Kearney High School YR/TC      |
| <b>99-3</b>              | Sarpy County Coop Head Start     |

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# NPERS STAFF LISTING

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The following is a list of NPERS staff members.

|                  |                        |                      |                                 |
|------------------|------------------------|----------------------|---------------------------------|
| <b>Director</b>  | <b>Deputy Director</b> | <b>Legal Counsel</b> | <b>Administrative Assistant</b> |
| Phyllis Chambers | Randy Gerke            | Jason Hayes          | Sheila Linder                   |

|                               |
|-------------------------------|
| <b>Accounting and Finance</b> |
| <b>Randy Gerke, Manager</b>   |
| Jason Bailey                  |
| Linda Davis                   |
| Sheryl Hesseltine             |
| Clint Holmes                  |
| Elizabeth Pomajzl             |

|                               |
|-------------------------------|
| <b>Internal Auditing</b>      |
| <b>Teresa Zulauf, Manager</b> |
| Christine Ford                |
| Melissa Maguire               |



# APPENDIX B

## FORMS FOR SCHOOL EMPLOYERS

### OBTAINING THE NECESSARY FORMS

The following is a list of forms contained in this section.

| FORM NAME                                       | FORM NUMBER | REVISION DATE |
|---|-------------|---------------|
| Order Form                                      | NPERS0205   | 07/2011       |
| ACH Debit Authorization Form                    | NPERS0710   | 05/2004       |
| Adjustment Report                               | NPERS6200   | 02/2006       |
| Application for Vesting Credit/Prior Service    | NPERS2101   | 07/2009       |
| Beneficiary Designation form (and Supplemental) | NPERS1300   | 06/2008       |
| Employer Contact                                | NPERS6300   | 06/2011       |
| Non-Contributing School Member                  | NPERS2400   | 10/2009       |
| School Verification of Salary                   | NPERS3800   | 12/2006       |
| Verification of Service Record                  | NPERS2000   | 07/2003       |
| Wage & Contribution Report                      | NPERS6000   | 05/2004       |
| Wage & Contribution Recap Report                | NPERS6100   | 05/2003       |
| Sample Substitute Log                           | N/A         | 05/2010       |
| Sample Extra Duty Log                           | N/A         | 05/2010       |

### REQUESTING FORMS BY MAIL OR FAX

Use Order Form (NPERS0205) (see the following page) to order quantities of NPERS' forms or other publications. These materials will only be sent upon request.

Complete the required information in the upper portion of the Order Form. In the space provided, indicate the quantity of each form needed. An authorized employer contact must sign this form.

### OBTAINING FORMS ONLINE

Forms may also be printed from the NPERS website: [npers.ne.gov](http://npers.ne.gov). Many forms available on the NPERS website are enhanced forms which contain "open" fields allowing users the option to:

1. Enter information using their computer.
2. Print, sign, date, and notarize (if needed).
3. Then submit to NPERS.





Nebraska Public Employees  
Retirement Systems

1221 N Street, Suite 325, P.O. Box 94816  
Lincoln, NE 68509-4816  
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Fax 402-471-9493  
[npers.ne.gov](http://npers.ne.gov)

|                      |       |                        |  |
|----------------------|-------|------------------------|--|
| Contact Person       |       | Phone                  | Plan Type<br>(Check One)<br><br><input type="checkbox"/> School<br><input type="checkbox"/> State<br><input type="checkbox"/> County<br><input type="checkbox"/> DCP |
| School/Agency/County |       | Agency/District Number |  |
| Address              |       |                        |  |
| City                 | State | Zip                    |  |

### Order Form

This form is to be used by employers to order forms and publications from NPERS. All forms listed are available on our web site at [npers.ne.gov](http://npers.ne.gov). All forms may be photocopied. Remember to check the revision dates on the forms you are using to make sure you are supplying members with up-to-date information.

| SCHOOL PLAN                |  |             |               |
|----------------------------|--|-------------|---------------|
| QTY                        | DOCUMENT NAME  | FORM NUMBER | REVISION DATE |
|                            | Plan Member Handbook                                       |             | 05/11         |
|                            | Employer Contact   | NPERS6300   | 06/11         |
|                            | Adjustment Report  | NPERS6200   | 02/06         |
|                            | School Verification of Salary                              | NPERS3800   | 12/06         |
|                            | Verification of Service Record                             | NPERS2000   | 07/03         |
|                            | Application for Vesting Credit - School & Patrol           | NPERS2101   | 07/09         |
|                            | Non-Contributing School Member                             | NPERS2400   | 10/09         |
|                            | Methods for Certifying Proof of Age                        |             |               |
|                            | Other  |             |               |
| STATE PLAN                 |  |             |               |
| QTY                        | DOCUMENT NAME  | FORM NUMBER | REVISION DATE |
|                            | Plan Member Handbook                                       |             | 06/11         |
|                            | Investment Election Form                                   | NPERS2500   | 09/08         |
|                            | Non-Contributing Member                                    | NPERS2430   | 09/05         |
|                            | Notification of Death                                      | NPERS4030   | 02/04         |
|                            | Annual Investment Report                                   |             |               |
|                            | Other  |             |               |
| COUNTY PLAN                |  |             |               |
| QTY                        | DOCUMENT NAME  | FORM NUMBER | REVISION DATE |
|                            | Plan Member Handbook                                       |             | 06/11         |
|                            | Investment Election Form                                   | NPERS2500   | 09/08         |
|                            | Non-Contributing Member                                    | NPERS2430   | 09/05         |
|                            | Notification of Death                                      | NPERS4030   | 02/04         |
|                            | Annual Investment Report                                   |             |               |
|                            | Other  |             |               |
| DEFERRED COMPENSATION PLAN |  |             |               |
| QTY                        | DOCUMENT NAME  | FORM NUMBER | REVISION DATE |
|                            | Plan Member Handbook                                       |             | 07/09         |
|                            | DCP Change Form  | NPERS8400   | 12/09         |
|                            | DCP Enrollment Form  | NPERS8000   | 01/11         |
|                            | Other  |             |               |
| ALL PLANS                  |  |             |               |
| QTY                        | DOCUMENT NAME  | FORM NUMBER | REVISION DATE |
|                            | Beneficiary Designation                                    | NPERS1300   | 06/08         |
|                            | Application for Vesting Credit (for School Plan see above) | NPERS2100   | 07/09         |
|                            | Order Form   | NPERS0205   | 07/11         |

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## ACH Debit Authorization Form

The \_\_\_\_\_ District Agrees to allow the Nebraska State Treasurer to debit via the ACH system, \_\_\_\_\_ District's bank account for the total amount due on the Monthly Deduction Report that is submitted by \_\_\_\_\_ District to the Nebraska School Retirement System.

This debit will occur two business days following the receipt of the Monthly Deduction Report that the school district submits to the Nebraska School Retirement System.

This Authorization will remain in force until revoked in writing by the \_\_\_\_\_ District with at least (3) business day's notice.

Authorized Signature \_\_\_\_\_

Date \_\_\_\_\_

**Please attach a copy of a voided check for your bank information.**

**Return completed form to:**

**Nebraska State Treasurer's Office  
PO Box 94788  
Lincoln, NE 68509**









Nebraska Public Employees Retirement Systems

1221 N Street, Suite 325, P.O. Box 94816  
 Lincoln, NE 68509-4816  
 402-471-2053 or 800-245-5712  
 Fax 402-471-9493  
 npers.ne.gov

|  |            |  |  |
|--|------------|--|--|
| Name<br><small>Last</small> <small>First</small> <small>Middle</small> |            | Date of Birth    -    -                                  | Plan Type<br>(Check One)<br><br><input type="checkbox"/> School<br><br><input type="checkbox"/> Patrol |
| Social Security Number    -    -                                       |            | Retirement Number  |  |
| Address  |            | City                      State                      Zip |  |
| Home Phone   | Work Phone | Employer   |  |

**Application For Vesting Credit/Prior Service Credit – School & Patrol**

**SEE REVERSE SIDE FOR COMPLETE INSTRUCTIONS**

|                                      |              |  |
|--------------------------------------|--------------|--|
| School/Patrol Currently Employed By: | /    /       | <input type="checkbox"/> FT<br><input type="checkbox"/> PT |
|                                      | DATE OF HIRE |  |

**LIST ALL NEBRASKA PUBLIC EMPLOYMENT**

The following should be completed by you.  
 Please include all past participation with another Nebraska Governmental Entity  
 as well as any past participation with your current employer.

**BELOW SHOULD REFLECT DATES YOU PARTICIPATED IN ANOTHER NEBRASKA GOVERNMENTAL PENSION PLAN.**

| PLACE OF EMPLOYMENT | (CHECK ONE)   | DATES OF PARTICIPATION |        |
|---------------------|---|------------------------|--------|
|                     |   | FROM                   | TO     |
|                     | <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time | /    /                 | /    / |
|                     | <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time | /    /                 | /    / |
|                     | <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time | /    /                 | /    / |
|                     | <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time | /    /                 | /    / |
|                     | <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time | /    /                 | /    / |

**IDENTIFY CONTACT PERSON FOR PREVIOUS GOVERNMENT PLAN:**

|          |                    |
|----------|--------------------|
| Name:    | Dept.:             |
| Address: | Phone: (    )    - |

This form must be completed and received by NPERS  
 within **30 days** of your date of hire.

**I hereby certify and warrant that, to the best of my knowledge and belief, the foregoing is true and correct.**

Signature of Member: \_\_\_\_\_ Date: \_\_\_\_\_ /    /

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## Instructions for Completing the Application for Vesting Credit

As a new employee you have 30 days to make application for vesting credit.

**“Vesting means to qualify for the employer contributions made on your behalf. In the school and state patrol plans this also means qualifying to receive a monthly retirement benefit.”** The application must be filed with the Public Employees Retirement Systems within 30 days of your date of hire.

All past retirement participation must be in Nebraska Governmental Plans. It is your responsibility to have the form properly completed and filed.

### ■ Print or type all the requested information

#### TOP SECTION:

- **School/Patrol Currently Employed By** is where you work now.
- **Date of Hire** is the date you commenced working in your new position. If you are with the State Patrol, this would be your date of graduation from camp. **Circle FT/PT** to indicate full or part time position.

#### MIDDLE SECTION:

- List your Nebraska Governmental Retirement Plan information and/or past participation with your current employer here.
- *Dates are the dates you were in the plan, not when you were employed.*

**Sign the form and forward it to the Retirement Office immediately.** Your Vesting Credit Application will be considered filed on time if mailed in an envelope properly addressed to the Nebraska Public Employees Retirement Systems, postage prepaid, and postmarked before midnight of the final filing date. If the final filing date for such application falls on a Saturday, Sunday, or legal holiday, the next secular or business day shall be the final filing date. If the application is not mailed, the date the application is received by NPERS shall be the date used to determine whether the application was timely filed.

**NOTE:** This is not a buy back. You will be notified by the Public Employees Retirement Board if you qualify for vesting credit. Vesting credit is not included in the calculation of your benefit.

If you need assistance, call the Retirement Office at **402-471-2053** (Lincoln) or Toll-Free at **1-800-245-5712**.



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Fax 402-471-9493

[npers.ne.gov](http://npers.ne.gov)

|   |  |            |                   |                   |  |  |  |
|---|--|------------|-------------------|-------------------|--|--|--|
| Name<br><small>Last First Middle Maiden</small> |  |            |                   | Date of Birth - - |  | Plan Type<br><small>(check all that apply)</small>   |  |
| Social Security Number - -                      |  |            | Retirement Number |                   |  | <input type="checkbox"/> School<br><input type="checkbox"/> State<br><input type="checkbox"/> County<br><input type="checkbox"/> Judges<br><input type="checkbox"/> Patrol<br><input type="checkbox"/> DCP |  |
| Address   |  | City       |                   | State             |  | Zip  |  |
| Home Phone                                      |  | Work Phone |                   | Employer          |  |  |  |

### Beneficiary Designation Form

**Read Carefully Before Completing:** Use this form to designate or change your beneficiaries for the Retirement Plan indicated above. Benefits will be paid to your survivors exactly as you provide on this form. This form supersedes prior beneficiary designation forms. If you name a trust or other legal entity as your beneficiary, include the name of both the trust and the trustee. Submit the original document only; **photocopies and faxes will not be accepted.** If you wish to designate more than three beneficiaries in either the Primary or Contingent category, you must attach a supplemental form(s) and indicate the number of additional pages here. \_\_\_\_\_

**Primary Beneficiary(ies)** I designate the following person(s) to be my Primary Beneficiary(ies) for the Retirement Plan noted above. All Primary Beneficiaries designated will share equally in the benefit unless I have included a percentage (%) amount on the line following the date of birth below. **(The shares of all Primary Beneficiaries must equal 100%.)**

|                     |  |                    |                        |                        |               |   |
|---------------------|--|--------------------|------------------------|------------------------|---------------|---|
| Name of Beneficiary |  | Spouse/Child/Other | <u>M / F</u><br>Gender | Social Security Number | Date of Birth | % |
| Address             |  | City               |                        | State                  | Zip           |   |
| Name of Beneficiary |  | Spouse/Child/Other | <u>M / F</u><br>Gender | Social Security Number | Date of Birth | % |
| Address             |  | City               |                        | State                  | Zip           |   |
| Name of Beneficiary |  | Spouse/Child/Other | <u>M / F</u><br>Gender | Social Security Number | Date of Birth | % |
| Address             |  | City               |                        | State                  | Zip           |   |

**Contingent Beneficiary(ies)** I designate the following person(s) to be my Contingent Beneficiary(ies) for the Retirement Plan noted above. I understand my Contingent Beneficiary(ies) will receive a share of my benefit if all Primary Beneficiaries pre-decease me or refuse their shares of the benefit. All Contingent Beneficiaries designated will share equally in the benefit unless I have included a percentage (%) amount on the line following the date of birth below. **(The shares of all Contingent Beneficiaries must total 100%.)**

|                     |  |                    |                        |                        |               |   |
|---------------------|--|--------------------|------------------------|------------------------|---------------|---|
| Name of Beneficiary |  | Spouse/Child/Other | <u>M / F</u><br>Gender | Social Security Number | Date of Birth | % |
| Address             |  | City               |                        | State                  | Zip           |   |
| Name of Beneficiary |  | Spouse/Child/Other | <u>M / F</u><br>Gender | Social Security Number | Date of Birth | % |
| Address             |  | City               |                        | State                  | Zip           |   |
| Name of Beneficiary |  | Spouse/Child/Other | <u>M / F</u><br>Gender | Social Security Number | Date of Birth | % |
| Address             |  | City               |                        | State                  | Zip           |   |

**Signature of Member** \_\_\_\_\_ **Date** \_\_\_\_\_

I hereby certify that the above member, whose identity I have established to my own satisfaction, freely and voluntarily signed this beneficiary designation form in my presence

State of \_\_\_\_\_ }  
County of \_\_\_\_\_ } Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

**Notary Public Signature** \_\_\_\_\_ My commission expires: \_\_\_\_\_

## Beneficiary Designation Supplemental Form

**IMPORTANT: This form is to be used as a supplement to the Beneficiary Designation Form only if you wish to designate more than three Primary or Contingent Beneficiaries. You may use as many Supplemental forms as needed. This form will not be accepted without the original notarized Beneficiary Designation Form.**

Name \_\_\_\_\_

Social Security Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Retirement Number \_\_\_\_\_

### Primary Beneficiary(ies) (Continued)

Fill in a percentage amount (%), for all persons designated below (**the shares of all primary beneficiaries must equal 100 %, including those listed on page 1.**) If all beneficiaries are to share equally no percentage needs to be listed.

|                     |                    |               |                        |               |   |
|---------------------|--------------------|---------------|------------------------|---------------|---|
| Name of Beneficiary | Spouse/Child/Other | M/F<br>Gender | Social Security Number | Date of Birth | % |
| Address             |                    | City          | State                  | Zip           |   |
| Name of Beneficiary | Spouse/Child/Other | M/F<br>Gender | Social Security Number | Date of Birth | % |
| Address             |                    | City          | State                  | Zip           |   |
| Name of Beneficiary | Spouse/Child/Other | M/F<br>Gender | Social Security Number | Date of Birth | % |
| Address             |                    | City          | State                  | Zip           |   |
| Name of Beneficiary | Spouse/Child/Other | M/F<br>Gender | Social Security Number | Date of Birth | % |
| Address             |                    | City          | State                  | Zip           |   |

### Contingent Beneficiary(ies) (Continued)

Fill in a percentage amount (%), for all persons designated below (**the shares of all contingent beneficiaries must equal 100%, including those listed on page 1.**) If all beneficiaries are to share equally no percentage needs to be listed.

|                     |                    |               |                        |               |   |
|---------------------|--------------------|---------------|------------------------|---------------|---|
| Name of Beneficiary | Spouse/Child/Other | M/F<br>Gender | Social Security Number | Date of Birth | % |
| Address             |                    | City          | State                  | Zip           |   |
| Name of Beneficiary | Spouse/Child/Other | M/F<br>Gender | Social Security Number | Date of Birth | % |
| Address             |                    | City          | State                  | Zip           |   |
| Name of Beneficiary | Spouse/Child/Other | M/F<br>Gender | Social Security Number | Date of Birth | % |
| Address             |                    | City          | State                  | Zip           |   |
| Name of Beneficiary | Spouse/Child/Other | M/F<br>Gender | Social Security Number | Date of Birth | % |
| Address             |                    | City          | State                  | Zip           |   |

Signature of Member \_\_\_\_\_ Date \_\_\_\_\_



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|  |       |      |  |
|--|-------|------|--|
| Employer Name                          |       | Date | Plan Type<br>(Check One)   |
| Agency/County Number / District Number |       |      | <input type="checkbox"/> School<br><input type="checkbox"/> State<br><input type="checkbox"/> County<br><input type="checkbox"/> Judges<br><input type="checkbox"/> Patrol |
| Address                                |       |      |  |
| City                                   | State | Zip  |  |

### Employer Contact

Please complete this form to include the name(s) of the people the Nebraska Public Employees Retirement Systems (NPERS) may record as point of contact. Your Primary Employer Contact should be an individual who is familiar with your employment policies, your payroll system, and the retirement plan and who has access to your personnel records. You may choose whom you wish to be your Primary Employer Contact and may also choose other Additional Contacts. All general correspondence from NPERS will be addressed to the Primary Contact.

If the individual who is the Primary Contact or anyone listed as an Additional Contact should change, please complete and submit a new form.

### PRIMARY CONTACT INFORMATION

|                  |            |               |      |
|------------------|------------|---------------|------|
|                  |            |               |      |
| CONTACT NAME     |            | TITLE         |      |
| ADDRESS          |            |               |      |
| TELEPHONE NUMBER | FAX NUMBER | EMAIL ADDRESS |      |
| SIGNATURE        |            |               | DATE |

### ADDITIONAL CONTACT INFORMATION

|                  |            |               |      |
|------------------|------------|---------------|------|
|                  |            |               |      |
| CONTACT NAME     |            | TITLE         |      |
| ADDRESS          |            |               |      |
| TELEPHONE NUMBER | FAX NUMBER | EMAIL ADDRESS |      |
| SIGNATURE        |            |               | DATE |

|                  |            |               |      |
|------------------|------------|---------------|------|
|                  |            |               |      |
| CONTACT NAME     |            | TITLE         |      |
| ADDRESS          |            |               |      |
| TELEPHONE NUMBER | FAX NUMBER | EMAIL ADDRESS |      |
| SIGNATURE        |            |               | DATE |

|          |
|----------|
| BAR CODE |
|----------|





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|                        |            |       |          |                   |               |   |   |                                 |
|------------------------|------------|-------|----------|-------------------|---------------|---|---|---------------------------------|
| Name                   | Last       | First | Middle   | Position          | Date of Birth | - | - | Plan Type<br>(Check One)        |
| Social Security Number | -          | -     |          | Retirement Number |               |   |   | <input type="checkbox"/> School |
| Address                | City       |       |          | State             | Zip           |   |   |                                 |
| Home Phone             | Work Phone |       | Employer |                   |               |   |   |                                 |

### Non-Contributing School Member Form

**This form should be received by the Retirement Office whenever there is an interruption in retirement contributions.**

If the interruption arises from a "termination of employment," Neb. Rev. Stat. 79-902, the Retirement Office must receive this form after the termination. (Termination of employment means the date on which the employer determines that the employee has had a bona fide separation from employment with the employer. If the employee subsequently provides "compensated service on a regular basis in any capacity for any school district" that participates in the Nebraska School Employees Retirement System within 180 days of this date, no termination is deemed to have occurred.)

**Please answer the following questions regarding the member's employment with you:**

*(Please note, to determine a member's eligibility for retirement benefits, we may require further documentation.)*

**The reason for not contributing:**

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> Resigned   | <input type="checkbox"/> Disability      | <input type="checkbox"/> Family Medical   |
| <input type="checkbox"/> Military   | <input type="checkbox"/> Deceased Member | <input type="checkbox"/> Leave of Absence |
| <input type="checkbox"/> Transfer to another Nebraska entity/school _____ |  |   |
| <input type="checkbox"/> Other (explain) _____                            |  |   |

- Will the member be on an approved leave of absence?  Yes  No
- If **yes** to question 1, when will the leave of absence end? \_\_\_\_\_  
The approved leave of absence is:  Paid  Unpaid
- If **no** to question 1, when was the member's termination date? \_\_\_\_\_  
Termination is defined as the date on which the member experiences a "bona fide" separation from service of employment with the member's current employer.

**IMPORTANT NOTE:** In cases where an employee ceases work before the end of his/her contractual end date, compensation and hours must be reported only to the extent of the portion of the employment contract that was completed. The compensation and service attributable to the portion of the contract that was not completed is not tied to rendered service and should not be reported to the member's retirement account. (See reverse for examples.)

- Did the member receive a greater than 7% increase in compensation over the previous plan year?  Yes  No  
If **yes**, please complete the NPERS 7% Exemption form only if the member is retiring.  
Otherwise, the 7% exemption information will be captured when you file your annual 7% exemption report due in September of each calendar year.
- The member's final **retirement contributions** were/will be reported on the \_\_\_\_\_ / \_\_\_\_\_ Wage and Contribution Report.  
(See reverse for instructions.)  
MONTH YEAR
- The member's final **hours** were/will be reported on the \_\_\_\_\_ / \_\_\_\_\_ Wage and Contribution Report.  
(See reverse for instructions.)  
MONTH YEAR

**This is to certify that the above information is correct to the best of my knowledge.**

Signature of Employer Contact \_\_\_\_\_

Typed /Printed Name of Employer Contact \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

### QUESTION 3

*Example #1:*

An employee is contracted to work between August 19 and May 26; 185 days at full-time. This is a 9½ month employee, but is paid over a 12-month period (Sept. – Aug.) The member ceases work early and terminates employment on April 15, completing 156 out of 185 of the contracted days. The compensation and hours reported to the Retirement Office should tie to the 156 completed days.

*Example #2:*

An employee is contracted to work between August 1 and July 31; 240 days at full-time. The member is a 12-month employee and is paid over the same 12 months (Aug. – July.) The member ceases work early and terminates employment on May 31, completing 10 out of the 12 contracted months. Even though the member may have completed 240 days of work, the compensation and hours reported to the Retirement Office should tie to the 10 completed months of work.

### QUESTION 5

Please record the month and year of the monthly Wage and Contribution report that the member's final salary and retirement contributions will be/was reported.

*Example:*

A teacher terminates employment in May 2008 but is paid through the summer and will have his/her final salary and contributions reported on the August 2008 Wage and Contribution Report (due September 10, 2008). Enter August 2008 in the blanks for Question 5.

### QUESTION 6

Please record the month and year of the monthly Wage and Contribution Report that the member's final hours for rendered service will be/was reported. This is not necessarily the same month that the member's final salary is reported in Question 5.

*Example:*

A teacher terminates employment in May 2008 but is paid through the summer. His/her final salary and contributions will be reported on the August 2008 Wage and Contribution Report (Question 5) but his/her final hours will be reported on the May 2008 Wage and Contribution Report (due June 10, 2008). Enter May 2008 in the blanks for Question 6.

***The Retirement Office relies on the reported information on this form to process the member's retirement benefit. If you have a question when completing this form, please contact our office for clarification. We will be happy to assist you.***



Nebraska Public Employees  
Retirement Systems

1221 N Street, Suite 325, P.O. Box 94816  
Lincoln, NE 68509-4816  
402-471-2053 or 800-245-5712  
Fax 402-471-9493  
www.npers.ne.gov

|  |            |                   |                   |                                 |
|--|------------|-------------------|-------------------|---------------------------------|
| Name<br><small>Last First Middle</small> |            |                   | Date of Birth - - | Plan Type<br>(Check One)        |
| Social Security Number - -               |            | Retirement Number |                   | <input type="checkbox"/> School |
| Address City State Zip                   |            |                   |                   |                                 |
| Home Phone                               | Work Phone | Employer          |                   |                                 |

### School Verification of Salary

*To help us determine the appropriate salaries to use when calculating this member's final retirement benefit, please answer the following questions:*

|  | Position | How long was position held? |
|--|----------|-----------------------------|
| 1. List the member's last position at your school and how long this position was held. |          |                             |

|                                    |  |   |
|------------------------------------|--|---|
| 2. This member is/was: (check one) | a. an hourly employee <input type="checkbox"/> | b. a salaried employee <input type="checkbox"/> |
|------------------------------------|--|---|

|   |  |  |
|---|--|--|
| 3. Is/was this member under a contract?   | a. Yes <input type="checkbox"/>  | b. No <input type="checkbox"/>                 |
| If yes, please list the member's contractual beginning date and ending date.  | <b>Beg. Date of Contract</b><br>Mo/Day (approx)  | <b>End Date of Contract</b><br>Mo/Day (approx) |
|   | /  | /  |
| Example: Beg Date 08/18<br>End Date 05/25<br>Example: Beg Date 07/01<br>End Date 06/30  |  |  |
| If yes, please specify how many months the member's contract salary is paid. This may be different than the number of months actually worked. (check one) | <input type="checkbox"/> 9 months <input type="checkbox"/> 10 months <input type="checkbox"/> 11 months <input type="checkbox"/> 12 months |  |

|  |
|--|
| 4. In the member's last year of employment, are you paying the member's final salary early? Yes <input type="checkbox"/> No <input type="checkbox"/> |
|--|

|  |
|--|
| 5. Please provide item(s) <input type="checkbox"/> , <input type="checkbox"/> listed on page 2 of this form. |
|--|

**EMPLOYER CONTACT COMMENTS:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- ◆ **PLEASE REVIEW THE INFORMATION GUIDE ON THE LAST PAGE IF YOU HAVE QUESTIONS CONCERNING WHAT CONSTITUTES COMPENSATION FOR RETIREMENT PURPOSES.**
- ◆ **IF YOU HAVE ANY QUESTIONS CONCERNING THE COMPLETION OF THIS FORM, PLEASE CONTACT OUR OFFICE.**

This page must be signed by a Superintendent, Administrator, Personnel Director, or Employer Contact.

|                              |      |
|------------------------------|------|
| Signature of School Official | Date |
|------------------------------|------|

|          |
|----------|
| BAR CODE |
|----------|

|      |      |       |        |                   |  |
|------|------|-------|--------|-------------------|--|
| Name | Last | First | Middle | Retirement Number |  |
|------|------|-------|--------|-------------------|--|

**School Verification of Salary**

1. { } Please review the attached School Retirement System history detail. For each circled monthly salary, please provide the following information:

- The dollar amount of the additional salary (outside the member's regular monthly salary).
- What the additional salary is for.
- When the service that is associated with this additional salary was rendered.

You may respond on the same salary detail sheet. Please *sign* and *date* your response.

2. { } In the determination of compensation for members through **June 30, 2005**, School Retirement statutes includes a provision that compensation from one fiscal year to the next, with the same employer, cannot exceed **10%** unless the member experiences a substantial change in employment position or the excess compensation occurred as a result of a collective bargaining agreement.

The member's compensation will be capped at 10% unless an exception has occurred. Please provide pertinent details documenting the greater than 10% increase in the member's salary between the following fiscal years:

- From the \_\_\_\_\_ fiscal year to the \_\_\_\_\_ fiscal year
- From the \_\_\_\_\_ fiscal year to the \_\_\_\_\_ fiscal year
- From the \_\_\_\_\_ fiscal year to the \_\_\_\_\_ fiscal year

3. { } Since the member has left employment before the completion of his/her \_\_\_\_\_ contract, please provide NPERS with an accounting of the member's final pay. Please include in your response the following information:

- The number of days in his/her \_\_\_\_\_ contract
- The dollar amount of his/her \_\_\_\_\_ contract
- The number of days in his/her \_\_\_\_\_ contract that was completed
- His/her rate of pay per day

**RESPONSE:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Please sign and date your response \_\_\_\_\_  
Signature Date

4. { } Please provide a copy of the member's employment contract(s) for the year(s) \_\_\_\_\_.  
 If your District does not require contracts for each year, please provide its equivalent (i.e. letters of intent to return to employment which shows salary detail, etc.)

5. { } Other \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Prepared by: \_\_\_\_\_  
 NPERS – Retirement Specialist

\_\_\_\_\_  
 Date

|          |
|----------|
| BAR CODE |
|----------|

## Information Guide on Compensation for Retirement Purposes

- Compensation means gross wages or salaries payable to the member for personal services *performed* during the plan year and **includes** overtime pay, member retirement contributions, retroactive salary payments paid pursuant to court order, arbitration or litigation and grievance settlements, and amounts contributed by the member to plans under §§125, 403(b), and 457 of the Internal Revenue Code.” [§79-902(35)].
- Compensation **does not include** fraudulently obtained amounts as determined by the PERB, amounts for unused sick leave or unused vacation leave converted to cash payments, insurance premiums converted to cash payments, reimbursement for expenses incurred, fringe benefits, or bonuses for services not actually rendered, including, but not limited to, early retirement inducements, cash awards, severance pay, and employer contributions made as separation payments at retirement.

### Includes:

- Overtime pay
- Used leave time
- Member retirement contributions
- Wages ordered paid in legal proceedings
- Amounts contributed by the member to:
  - §125 - Cafeteria Plan
  - §403(b) - Tax Sheltered Annuities
  - §457 - Deferred Compensation Plans

### Does Not Include:

- Fraudulently obtained amounts
- Unused leave converted to cash
- Insurance premiums converted to cash
- Expense reimbursements
- Fringe benefits
- Bonuses (service not rendered)
  - early retirement inducements
  - cash awards
  - severance pay
  - retirement separation payments

(a) A “fringe benefit converted to cash” means a benefit a school gives its employees without passing through payroll (for example, a direct subsidy paid by the school district to an insurance company that never passes through the employee’s paycheck, or the use of an automobile paid for by the school district for an employee), and that an individual employee has individually arranged to have paid as cash in lieu of the regular fringe benefit. If a school district gives all employees an amount through payroll which individual employees may choose to pocket or to purchase insurance, then the amount running through payroll is not a “fringe benefit converted to cash,” and should always be reported as compensation – whether or not the employee actually uses it to purchase insurance.

If the school district discontinues providing a health insurance premium on behalf of all its employees and concurrently increases all their salaries by cash, which they may use as they see fit (including to purchase health insurance), then the increased contributions would count, as we interpret, as “wages . . . payable to the member for personal service performed” and thus would count as “compensation” for purposes of the School Employees Retirement Act.

***If after reading this guide you determine compensation is not being properly reported to NPERS, please call 1-800-245-5712 and speak to our accounting department for procedures on adjusting salary through the employer reporting process.***







**Nebraska Public Employees Retirement System  
Wage and Contribution Report**

**NPERS**  
**Employer Name:**  
**Employer No:**  
**Period Begin Date:**  
**Period End Date:**

**Page No:**  
**Date Printed:**

| Data Element                  | Current Pay Period Information | Comments/Changes |
|-------------------------------|--------------------------------|------------------|
| Social Security Number        |                                |                  |
| Prefix                        |                                |                  |
| Last Name                     |                                |                  |
| First Name                    |                                |                  |
| MI                            |                                |                  |
| Salary                        |                                |                  |
| Employee Contribution         |                                |                  |
| Hours Worked                  |                                |                  |
| Installment Amount            |                                |                  |
| Employer Make-Up Contribution |                                |                  |
| Employee Make-Up Contribution |                                |                  |
| Make-Up Late Interest         |                                |                  |
| Date of Hire                  |                                |                  |
| Term Date                     |                                |                  |

| Date Element           | Demographic Information | Changes/Corrections to Demographic Information |
|------------------------|-------------------------|--|
| Address Line 1         |                         |  |
| Address Line 2         |                         |  |
| Address Line 3         |                         |  |
| City, State, Zip + 4   |                         |  |
| Date of Address Change |                         |  |
| Date of Birth          |                         |  |
| Citizenship            |                         |  |
| Gender                 |                         |  |
| Position               |                         |  |



**STATE OF NEBRASKA  
SCHOOL RETIREMENT SYSTEMS  
PO BOX 94816, LINCOLN, NE 68509**

**WAGE & CONTRIBUTION RECAP REPORT**

SCHOOL \_\_\_\_\_

EMPLOYER NUMBER \_\_\_\_\_

PAY PERIOD END DATE \_\_\_\_\_

(Must be postmarked within 10 days following your pay period end date)

Please complete, sign and return this form along with your Wage & Contribution Report.

|  | Employee<br>Contributions | Employer<br>Contributions |            |
|--|---------------------------|---------------------------|------------|
| Current Contributions  | \$ _____                  | \$ _____                  |            |
| Make-up Contributions  | \$ _____                  | \$ _____                  |            |
| Make-up Late Interest  | \$ _____                  | \$ _____                  |            |
| Installments   | \$ _____                  | \$ _____                  |            |
| <b>Subtotals</b><br>(for current reporting period)   | \$ _____                  | \$ _____                  | = 1. _____ |
| Contribution Adjustment(s) (total from attached adjustment report(s))<br>(Overpmt)/Undrpmt (from previous reporting period(s)) |                           |                           | 2. _____   |
| Penalty (\$25/pay period + a daily interest fee)   |                           |                           | 3. _____   |
| Late Interest  |                           |                           | 4. _____   |
|  |                           |                           | 5. _____   |
| <b>TOTAL AMOUNT DUE (ADD LINES 1 thru 5)</b>   |                           |                           | 6. _____   |

Please select method of payment. (select one)

|                                     |  |
|-------------------------------------|--|
| <input type="checkbox"/> ACH Credit | <input type="checkbox"/> Check (one check allowed for each report) |
| <input type="checkbox"/> ACH Debit  | <input type="checkbox"/> NIS Transfer (state school only)          |

**I CERTIFY THAT THE DISKETTE/PAPER REPORT FOR THE ABOVE MENTIONED PERIOD IS ACCURATE AND BALANCES TO THE AMOUNT ON LINE 1.**

**\*REMITTANCE TOTAL MUST EQUAL AMOUNT OF LINE 6**

\_\_\_\_\_  
PAYROLL CONTACT SIGNATURE







