

Employers' Reference Manual – Chapter 5

Public School Employees' Retirement System

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Chapter 5

PSERS Monthly Work Report (DB)

Your member demographic and contract record changes must be loaded prior to submitting your PSERS monthly work report. This Chapter describes the tasks necessary to submit the DB work report file to PSERS.

For more information on DC reporting to Voya, review the Sponsor Web User Guide found after the Employer Reference Manual on the PSERS website.

Each month you are required to report ***all*** of your eligible school employees' wages to PSERS, including all part-time employees as well as ***Class DC only employees You may exclude*** employees who have been approved to waive PSERS membership, or PSERS retirees working under one of the six Return to Service exceptions under the provisions of Act 2004-63. More information on Return to Service can be found in the *Return to Service Exceptions* publication found on the PSERS website under Publications.

All eligible school employees' retirement-covered compensation is needed for calculating the blended employer rate, which is calculated across payroll for all classes, and will assist in reconciliation with information reported to Voya for the DC component.

Work reports may be submitted through an upload process or by creating a manual work report. Work reports should be uploaded or entered manually via Employer Self-Service (ESS) by the 10th of each month and then approved no later than the 20th of the month for the prior month's activity. PSERS recommends that you submit your work reports prior to the due date of the Member (Employee) Contributions and Member (Employee) Purchase of Service Installment due amounts. When you submit your work report, PSERS calculates the due amounts to be charged to your PSERS' Employer Account. This knowledge will aid you in the timely and accurate submission of payments and will enable PSERS to have the total billed amounts accurately reflected on your monthly Statement of Account.

How are Work Reports Submitted to PSERS?

All work reports are submitted to PSERS through the ESS online system. You begin by accessing the system:

1. Access the Employer Services window in the online system. If you are not familiar with how to do this, see Chapter 1: "Accessing the Online System" for more information.
2. From the **Accounts tab**, click the **Upload File** drop-down menu if you are uploading a work report file or use the **Manual Report** drop-down menu if you are doing a manual work report. In both cases, select work report from the drop-down menu.

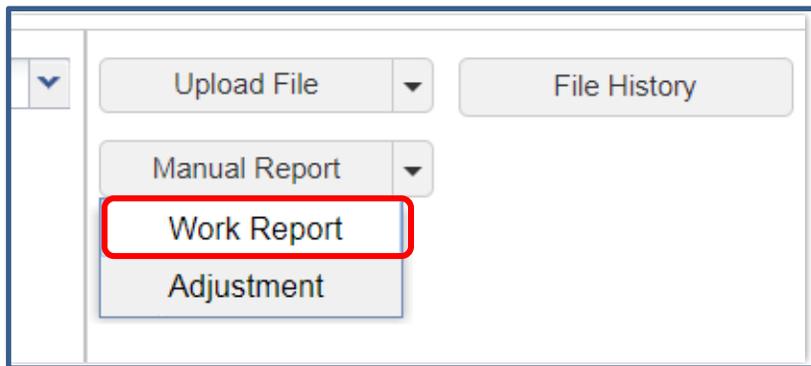
Once in the system, the Account tab is where you will submit your work report. There are two ways to submit the information through ESS:

1. **Manual Report** - for an individual employee, by entering work history data into the ESS system one at a time.
2. **Upload File** – for a group of employees, by uploading a file that was exported from your payroll/HR software system

Creating a Manual Work Report:

Some employers may prefer or need to enter their Work Report Records manually rather than uploading a file to PSERS. Small employers, who do not have a payroll/HR software system to create importable files, typically use this option. Creating a manual work report means that you will manually enter the work records individually for each member by keying the data into the system. The steps to this can be seen below:

From the Accounts tab, click the **Manual Report** drop-down menu and **Work Report**. You will see the following on your screen:



The **Identifier** field can be modified to a work report description you are more familiar with.

For instance: May 2018 Work Report

Generate Work Report

Employer: []
Billing Entity: []
Identifier: Billing Rpt 05/31/2018

Change Identifier to a description you will be familiar with, such as May 2018 WR

Generate Close

When you are satisfied with the file description, click **Generate**.

Once you click **Generate** the **Manual Work Report Screen** window will open. From here you will create your Work Report.

- To add an employee to the work report file, click the **Add Member** button.

Summary Detail

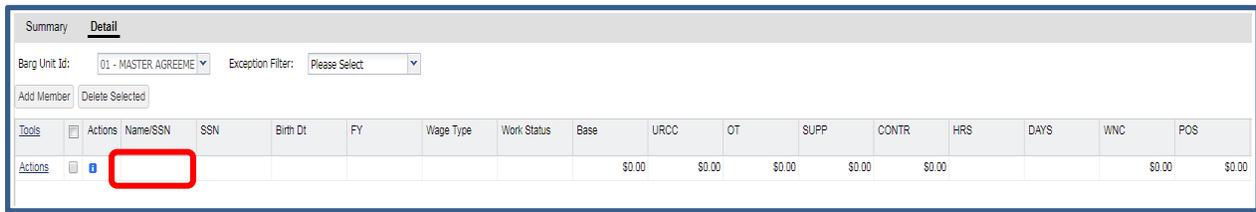
Barg Unit Id: 01 - MASTER AGREEME Except

Add Member Delete Selected

Tools	Actions	Name/SSN	SSN
-------	---------	----------	-----

- To delete a record from the file, use **Actions** to the left of the line you would like to delete, select **Delete** from the drop-down menu and then click the **Apply** button.
- To save the work report after any edits, additions, or deletions, click the **Save** button.
- To cancel a record that has not been saved yet, click the **Cancel** button.

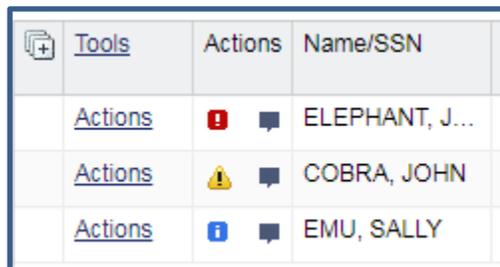
To begin adding employees to your work report file, double click in the **Name/SSN** field and enter the member’s name or SSN. The SSN and Birth Date columns will populate based on the SSN or name entered in this field.



After adding each employee click **Apply**, then **Add Member** to enter the next employee.

NOTE: If you have records that are marked as “Warnings,” a yellow indicator will appear in the Actions column to the left of the Name/SSN column. These records must be reviewed prior to approval. These records will be processed, but they may contain an error. If you have records that are marked as “Errors,” a red indicator will appear in the Actions column. These records must be corrected or the information will not be posted to the PSERS system. To review the messages under the icons, simply click the icons and a message window will appear with the error and warning messages. If you have any questions regarding any error or warning messages, you can contact your Employer Service Center Representative.

See below for an example of all validation indicator icons:

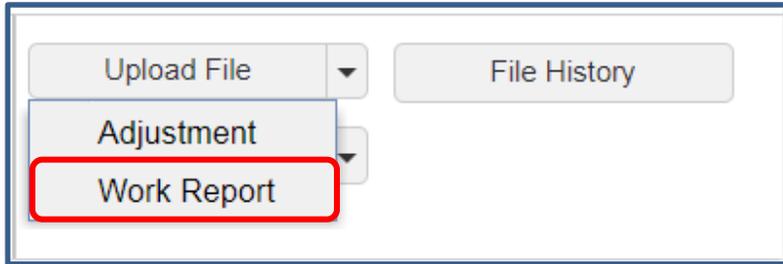


Once you have added all employees to your work report, click **Apply**, then **Save**. Clicking the Save button will automatically direct you to the main **Account tab**. Click **Actions** to the left of the work report you just created and select **Submit**. Your work report has now been submitted to PSERS.

Uploading a Work Report File:

To upload the monthly report file, click the **Upload File** button and select Work Report.

If you would like to submit your work reports using an Excel template (using the file import method) instead of submitting each record manually, please contact your Employer Service Center Representative.



- Browse your computer to find the correct month’s work report.
- The import description will auto-populate with your employer number. In our example below we have shown a Work Report file for reporting unit (employer) code 3404. You can change this identifier to be more specific to include the month, year, or reason for uploading this file.

- When you successfully locate your file, click **Next** at the bottom right of the screen to move into the Processing phase.
- A message stating “**Processing file....Please wait**” will display on your screen while processing.
- Once you receive a message stating the file has been processed, click the **Details** button in the bottom right corner to view the individuals on the work report. To return to the main **Account tab**, click **Close**.
- Click **Details** to view the transaction rows and to use the **Exception Filter** to correct errors for the Work History Report file.
- The **Details** page puts you into **Edit** mode, enabling you to make changes to your file.

TIP:

- You do not need to continue processing a file all at once. Once imported, you may come back to Validate, Correct, or Process the file. You can find any files imported by clicking the **Account tab** and selecting the **File History** button.

Click the **Actions** button to the left of the Work Report that was just uploaded and select **Validate** from the drop-down menu.

File History

Close

Report Type: All Date Range: 01/11/2018 To: 03/12/2018

Status: All

Tools	Import Header Id	Process Flag	Inserted Date	Report Type	Import Description	Status	File Load Start	File Process Start	Duration	Rows Imported
Actions	406264	Ready	03/12/2018	Work Report	R001004 Marc...	Validated with Errors	03/12/2018			6

Details

Validate

Process

Void

Download

As the validation occurs, the Process Flag will read **“Queued Validation”**.

After the file is validated, the status will update and the rows will populate.

File History

Close

Report Type: All Date Range: 01/13/2018 To: 03/14/2018

Status: All

Tools	Import Header Id	Process Flag	Inserted Date	Report Type	Import Description	Status	File Load Start	File Process Start	Duration	Rows Imported
Actions	406269	Validated	03/14/2018	Work Report	R001004 Marc...	Validated with Errors	03/14/2018	03/14/2018	< 1 sec	6

If you continue to scroll to the right, the imported row details of your file will be visible. There are 6 imported rows and 6 Invalid Rows that will need to be corrected prior to processing the work history report file in this example.

File History

Close

Report Type: All Date Range: 01/13/2018 To: 03/14/2018

Status: All

Tools	Import Header Id	Process Flag	Inserted Date	Report Type	Import Description	Status	File Load Start	File Process Start	Duration	Rows Imported	Rows Processed	Valid Rows	Invalid Rows	Exception Rows	Rows Added	Rows Deleted	Inserted By
Actions	406269	Validated	03/14/2018	Work Report	R001004 Marc...	Validated with Errors	03/14/2018	03/14/2018	< 1 sec	6	0	0	6	0			CBAEZ

Filtering and Editing the Work Report:

From the **File History** screen, locate the report. Click on **Actions** and then select **Details**:

File History

Close

Report Type: All Date Range: 01/13/2018 To: 03/14/2018

Status: All

Tools	Import Header Id	Process Flag	Inserted Date	Report Type	Import Description	Status	File Load Start	File Process Start	Duration	Rows Imported	Rows Processed	Valid Rows	Invalid Rows
Actions	406269	Validated	03/14/2018	Work Report	R001004 Marc...	Validated with Errors	03/14/2018	03/14/2018	< 1 sec	6	0	0	6
Details	406269	Ready	03/14/2018	Work Report	R001004 Marc...	Validated with Errors	03/14/2018			6	0	0	0
Validate	406267	Completed	03/13/2018	Work Report	R001004 Dec ...	Processed Successf...	03/13/2018	03/13/2018	3 sec	8	8	8	0
Process	406264	Ready	03/12/2018	Work Report	R001004 Marc...	Validated with Errors	03/12/2018			6	0	0	0
Void													
Download													

- Within the **Details** window, click the **Exception Filter** drop-down menu. You must be in edit mode to use the **Exception Filter** and filter by error type.

Exception Filter: All Display Rows: From

Resubmit Flag	Header	Exception Message	Amount
<input type="checkbox"/>	R00100403	ERR- Hours must be greater than zero	0000.00
<input checked="" type="checkbox"/>	R00100403	ERR- fiscal year must be in current fiscal year	0000.00
<input type="checkbox"/>	R00100403	ERR- No valid member contract found for the report period/fiscal year	0000.00

Select the error you would like to fix first. This will filter and display all members with that error message:

- In the following example, “**ERR-Hours must be greater than zero**” was the error selected.

Details

Save Cancel

File Type Work Report File Load Date 03/14/2018
Import Description R001004 March 2018

Summary **Details**

Import Detail Status: All Exception Filter: ERR- Hours must be greater than zero

Tools	Seq No	Import Message	Import Detail Status	Resubmit Flag	Header
Actions	1		Validated Successful	<input checked="" type="checkbox"/>	R001004032018000006000006000.0000000000.0000000000

New Row Validate Process Void Download

Tools	Seq No	Import Detail Status	Resubmit Flag	Name	Member SSN	Member DOB	Fiscal Year Ending
Actions	4	Validated With Errors	<input checked="" type="checkbox"/>	VTEST, CART...	435010060	10101980	2018

To fix this error, select the **Edit** button, from the top left (if not already in edit mode). Click inside the field under the Hours column and enter the hours. Click Save and then click **Validate** to update the information.

- If you would like to view the error message from a detail row, click the **Actions** button at the start of the row and select **Show Errors**.

New Row Validate Process Void Download								
Tools	Seq No	Import Detail Status	Resubmit Flag	Name	Member SSN	Member DOB	Fiscal Year Ending	Wage Type
Actions	4	Validated With Errors	<input checked="" type="checkbox"/>	VTEST, CART...	435010060	10101980	2018	Hourly
Delete Show Errors								

- The **Show Errors** function takes you to the **Import Errors and Exceptions** page. This page is broken into separate areas for **Errors** and **Exceptions**. A detailed message will display with the **Error** and/or **Exception** associated with that particular record.

Import Errors and Exceptions				
Close				
Page 1 of 1				
Errors				
Tools	Seq No	Nu...	Exception Filter	Message
	5	1	IMPORT_WR...	Hours must be greater than zero if wage type is Hourly and either Contribution amount or WNC amount is gr...
Exceptions				
Tools	Seq No	Nu...	Exception Filter	Message

- After reviewing the error or exception messages, click the **Close** button on the top left.

Adding a Row to the Work Report

- To add an employee to the work report, click the **Account tab** and then **File History**:

Tools	Import Header Id	Process Flag	Inserted Date	Report Type	Import Description	Status	File Load Start	File Process Start	Duration	Rows Imported	Rows Processed	Valid Rows	Invalid Rows	Exception Rows
Actions	406273	Validated	03/15/2018	Work Report	R001004 Marc...	Validated with Errors	03/15/2018	03/16/2018	3 sec	6	0	0	0	0
Details	406269	Completed	03/14/2018	Work Report	R001004 Marc...	Processed Successfully	03/14/2018	03/15/2018	3 sec	6	6	6	0	0
Validate	406268	Ready	03/14/2018	Work Report	R001004 Marc...	Validated with Errors	03/14/2018			6	0	0	0	0
Process	406267	Completed	03/13/2018	Work Report	R001004 Dec...	Processed Successfully	03/13/2018	03/13/2018	3 sec	8	8	8	0	0
Void	406264	Ready	03/12/2018	Work Report	R001004 Marc...	Validated with Errors	03/12/2018			6	0	0	0	0
Download														

- In the following example, further to the right are the row counts showing that 6 rows were imported and there are 6 valid rows. The status of the file will show “Processed Successfully.”
- Click the **Close** button at the top left to return to the **Account** tab.

Tools	Import Header Id	Process Flag	Inserted Date	Report Type	Import Description	Status	File Load Start	File Process Start	Duration	Rows Imported	Rows Processed	Valid Rows	Invalid Rows	Exception Rows
Actions	406269	Completed	03/14/2018	Work Report	R001004 Marc...	Processed Successfully	03/14/2018	03/15/2018	3 sec	6	6	6	0	0

- The **Actions** button will offer options to see **Details** or **Edit** the work report.

By clicking the **Edit** button, the system will take you to the Work Report Editor screen allowing you to view the members on your approved work report.

Tools	Posting Date	Activity Date	Trans #	Trans Type	Trans Identifier
Actions	03/15/2018	03/01/2018	2001752	WH Report	Billing Rpt 2018-03
Details	03/18	03/13/2018	2001734	WH Adj.	Test FY18
Edit	03/18	12/01/2017	2001733	WH Report	Billing Rpt 2017-12
Submit					

Note: After you have processed the file, the term “Edit” is misleading because there are no changes that can be made after the report is submitted.

- By clicking the **Details** button, the system will show the amounts the school will be billed in each category according to the information reported on this work history report. The transaction number can be found at the top of this screen. A total of the charges is provided at the bottom of the column.

Transaction Details

Close

Employer: 1004-PA EXAMPLE SD Inserted Date: 03/15/2018
 Billing Entity: 1004 PA EXAMPLE SD Updated Date: 03/15/2018
 Trans #: 2001752 Status: Open
 Identifier: Billing Rpt 2018-03

Transaction

Type: WH Report	Member Savings Contributions: 450.00	Retro: <input type="checkbox"/>
Identifier: Billing Rpt 2018-03	Member POS Installment: 0.00	Interest Type: Delinquency
Analyst:	Employer Share: 1,904.40	Rate:
Activity Date: 03/01/2018	Employer Premium Assistance: 49.80	Frequency:
Due Date: 04/30/2018	Healthcare: 0.00	Tax Election:
Transaction Process Order:	Total: \$2,404.20	Print On Statement: <input checked="" type="checkbox"/>
FI Doc #:	Charge Type: Debit Val	
Notes:		

- Use the **Close** button at the top left to return to the **Accounts tab** when you are done viewing your work history report.

Work Report Editor

Close

Employer: PA EXAMPLE SD Report Type: Regular Report Period: 03/01/2018 - 03/31/2018 # c
 Billing Entity: 1004 PA EXAMPLE SD Report Status: Pending Identifier: #2001752 - Billing Rpt 2018-03 # c

Summary **Detail**

Barg Unit Id: 01 - MASTER AGREEME Exception Filter: Please Select

Add Member Delete Selected

Saving and Processing the Work Report

If a record is invalid, it will not be saved. Invalid records will not transmit to PSERS and will drop off the report. The error must be fixed before moving forward or your data will need to be re-entered as an adjustment. If you have records that are marked as “Exceptions” after saving the file, they must be reviewed prior to approval. (These records will be processed but may contain an error.) If you have any questions regarding any Invalid or Exception messages, you should contact your Employer Service Center Representative.

Once all of your data entry is complete and verified for accuracy, click **Save** and **Validate** your work report. You can process your Work Report from the **File History** tab by clicking the **Actions** button and from the pull-down menu click **Process**.

File History											
Close											
Report Type:		All		Date Range:		01/15/2018 To: 03/16/2018					
Status:		All									
Tools	Import Header Id	Process Flag	Inserted Date	Report Type	Import Description	Status	File Load Start	File Process Start	Duration	Rows Imported	Rows Processed
Actions	406273	Validated	03/15/2018	Work Report	R001004 Marc...	Validated with Errors	03/15/2018	03/16/2018	< 1 sec	6	0
Details	406269	Completed	03/14/2018	Work Report	R001004 Marc...	Processed Successfully	03/14/2018	03/15/2018	3 sec	6	6
Validate	406268	Ready	03/14/2018	Work Report	R001004 Marc...	Validated with Errors	03/14/2018			6	0
Process	406267	Completed	03/13/2018	Work Report	R001004 Dec ...	Processed Successfully	03/13/2018	03/13/2018	3 sec	8	8
Void	406264	Ready	03/12/2018	Work Report	R001004 Marc...	Validated with Errors	03/12/2018			6	0
Download											

- You should only process the files after you have made all the necessary changes and you are ready to submit the records. Once you process the file, you cannot delete or change it. In an emergency, you can contact the Employer Service Center to delete a file that was approved but is still in a “Pending” status. **This must be done the same day that the file is approved; for efficiency, PSERS releases work reports and work report adjustments twice daily (mid-day and overnight).** Once the file status is “Released”, no one can delete it.

If you approve the file with errors, those records with errors will NOT be posted to the system. Once the file is approved, the records with errors cannot be fixed and will not be submitted to PSERS. You must create a work report adjustment file with the correct information and submit these records to PSERS. Delays in reporting Member (Employee) Contributions may cause you to be charged delinquency interest.

Note: Court Awards must be reviewed by PSERS before being released. PSERS will automatically apply the entries to your account with PSERS and to your employees’ accounts. After that time, you cannot change the file.

Voiding a file:

All files uploaded into ESS will be permanently stored in **File History**. In order to void a file that you may have uploaded in error and that has not been processed yet (or is in a pending status after clicking the process button), click the **Account tab** and select **File History**. Select the file you want to void, click the **Actions** tab pull-down menu and select **Void**:

File History

Close

Report Type: All Date Range: 01/15/2018 To: 03/16/2018

Status: All

Tools	Import Header Id	Process Flag	Inserted Date	Report Type	Import Description	Status	File Load Start	File Process Start
Actions	406273	Validated	03/15/2018	Work Report	R001004 Marc...	Validated with Errors	03/15/2018	03/16/2018
Details	406269	Completed	03/14/2018	Work Report	R001004 Marc...	Processed Successfully	03/14/2018	03/15/2018
Validate	406268	Ready	03/14/2018	Work Report	R001004 Marc...	Validated with Errors	03/14/2018	
Process	406267	Completed	03/13/2018	Work Report	R001004 Dec ...	Processed Successfully	03/13/2018	03/13/2018
Void	406264	Ready	03/12/2018	Work Report	R001004 Marc...	Validated with Errors	03/12/2018	
Download								

Work Report Record Fields

Each Work Report Record contains the following fields:

- **Social Security Number:** this information cannot be edited within the Work Report Record window.
- **Date of Birth:** this information cannot be edited within the Work Report Record window
- **YEAR (Fiscal Year Ending):** A fiscal year starts July 1st and ends June 30th. Enter the ending year of the fiscal year in which the salary and service was earned (not paid). Enter the year in YYYY format, with no spaces, dashes, or other characters.
 - If an employee is getting paid for two different fiscal years on one monthly work report, two records must be submitted on the work report (one for each fiscal year).
 - July, August, and September are the only three months that PSERS will allow two different fiscal years on a work report.
 - Contract settlements must be reported in the correct fiscal year(s). Therefore,
 - If a settlement is for the current fiscal year, you can include it in your current work report.
 - If the settlement is for a prior fiscal year(s) and is paid in the current/different fiscal year, a Work History Adjustment must be submitted for the correct fiscal year(s) that the contract settlement applies to so that the correct Employer Share cost is calculated. See Chapter 11: *Work Report Adjustment* for instructions.
- **Wage Type:** Select “Hourly,” “Per Diem,” or “Salary” from the drop-down menu based on how this position is paid (the employee must have a Contract Record that matches this Wage Type).

If an employee is on a leave of absence, select the Wage Type for how the employee would be paid if not on leave.

- **Work Status:** Select the appropriate Work Status from the drop-down menu (the employee must have a Contract Record that matches this Work Status). Additional information on *Work Statuses* can be found in Chapter 4: *Member Contract Records*.
- **BASE:** Enter the employee’s base salary earned during the period being reported. Do not include any earnings above the IRS 401(a) (17) limitations (see *EXSAL* for more information). Enter the earnings up to 6-dollar digits, a decimal point, and 2-cent digits. Do not enter the dollar sign or any punctuation other than the single decimal point.

Example: If the employee earned \$1,233.00, enter: 1233.00.

This field must be higher than zero if **any** of the following is true:

- Work Status is “ACTIVE - Actively Working” **AND** the SUP (Supplemental) **AND** WNC (Wages No Contribution) fields both equal zero.
- Work Status is “SABTLC – Sabbatical Contributing Leave.”
- URCC (Unpaid Retirement Covered Compensation) equals zero **AND** Work Status is **any** paid/contributing leave of absence:
 - “ACTMLC - Activated Military Contributing Leave”
 - “STUDYC - Professional Study Contributing Leave”
 - “EXCHGC - Exchange Teacher Contributing Leave”
 - “SSLWCC - Special Sick Leave, Worker’s Compensation (Contributing)”
 - “SSLSSC - Special Sick Leave, School Sponsored (Contributing)”
 - “UNIONC - Collective Bargaining Unit Contributing Leave”
- **URCC (Unpaid Retirement Covered Compensation):** The Unpaid Retirement Covered Compensation value equals the difference between the member’s contracted salary and the actual wages paid to the school employee while on a contributing leave of absence. Enter any salary/wages that were not paid due to a [contributing leave of absence](#), but on which contributions were paid by the employee. Enter the amount up to 6-dollar digits, a decimal point, and 2-cent digits. Do not enter the dollar sign or any punctuation other than the single decimal point.

If you are paying partial salary to the employee during the leave, enter the amount you actually pay into the BASE field. In the URCC field, enter the *difference* between the amount you are actually paying to the employee and the full, regular salary the employee would have earned if not on leave. Contributions must be made on the employee’s full, regular salary. For details, see Chapter 10: *Reporting – Leaves of Absence* for instructions.

Example: An employee with a 7.5% member contribution rate who normally earns \$3,500 per month is earning \$2,000 per month while on sabbatical. Enter 2000.00 in the **BASE** field and 1500.00 in the **URCC** field. Calculate contributions based on \$3,500 and enter the amount due (262.50) into the **CONTRIB** field.

The URCC field must be higher than zero if **any** of the following is true:

- Work Status is “SABTLC – Sabbatical Contributing Leave”
- BASE equals zero **AND** Work Status is **any** paid/contributing leave of absence:
 - “ACTMLC - Activated Military Contributing Leave”
 - “STUDYC - Professional Study Contributing Leave”
 - “EXCHGC - Exchange Teacher Contributing Leave”
 - “SSLWCC - Special Sick Leave, Worker’s Compensation (Contributing)”
 - “SSLSSC - Special Sick Leave, School Sponsored (Contributing)”
 - “UNIONC - Collective Bargaining Unit Contributing Leave”
- **OT (Overtime):** Enter any compensation paid to the employee over and above the regular salary for [additional hours worked](#). Do not include any earnings above the IRS 401(a) (17) limitations (See *EXSAL* for more information). Enter the earnings up to 6-dollar digits, a decimal point, and 2-cent digits. Do not enter the dollar sign or any punctuation other than the single decimal point.
- **SUP (Supplemental):** Enter any compensation paid to the employee over and above the regular salary, for [additional duties performed](#). Only enter earnings into this field if they are eligible for retirement contributions; if not, use *EXSAL* (Excess Salary), or *NRCC* (Non-Retirement Covered Compensation) field. Do not include any earnings above the IRS 401(a) (17) limitations. Enter the earnings up to 6-dollar digits, a decimal point, and 2-cent digits. Do not enter the dollar sign or any punctuation other than the single decimal point.

[This field also may be used to enter earnings from a part-time hourly or per diem position that is worked in addition to a salaried position. In this case, enter the supplemental hours worked in the HRS \(Hours\) field or the supplemental days worked in the DAYS field. Include contributions on the Supplemental wages in the CONTRIB \(Contributions\) field.](#)

This field must be higher than zero if **ALL** of the following are true:

- Work Status is “ACTIVE - Actively Working”
- BASE equals zero,
- WNC (Wages No Contribution) equals zero.

- **CONTRIB (Contributions):** This section does not apply to DC only employees. Their contributions field will be left blank. Enter the contributions you withheld from the employee’s paycheck. Contributions must be calculated on the total amount entered into the following fields: BASE, SUP (Supplemental), OT (Overtime), and URCC (Unpaid Retirement Covered Compensation). To determine the contribution rate for an employee, see Chapter 7: *Reporting – Determining Employee Contribution Rates* for instruction.

Enter the amount up to 6-dollar digits, a decimal point, and 2-cent digits. Do not enter the dollar sign or any punctuation other than the single decimal point.

The CONTRIB field must be higher than zero if **any** of the following is true:

- BASE is greater than zero.
- SUP (Supplemental) is greater than zero.
- OT (Overtime) is greater than zero.
- **HRS (Hours):** Enter the number of hours the school employee worked during the reporting month. If the employee is on an approved leave of absence, enter the number of hours the school employee would have worked if the employee was not on leave.
- **DAYS:** Enter the number of days the school employee worked during the reporting month. If the employee is on an approved leave of absence, enter the number of days the school employee would have worked if the employee was not on leave.
- **WNC (Wages No Contributions):** Enter the employee’s base salary earned during the period being reported. Do not include any earnings above the IRS 401(a) (17) limitations (see *EXSAL* for more information). Enter the earnings up to 6-dollar digits, a decimal point, and 2-cent digits. Do not enter the dollar sign or any punctuation other than the single decimal point.

Example: If the employee earned \$1,233.00, enter: 1233.00.

This field must be higher than zero if **any** of the following is true:

- Work Status is “ACTIVE - Actively Working” **AND** the BASE **AND** SUP (Supplemental) fields both equal zero.
- Work Status is any non-contributing leave of absence:
 - “ACTMLN - Activated Military Non-Contributing Leave”
 - “STUDYN - Professional Study Non-Contributing Leave”
 - “EXCHGN - Exchange Teacher Non-Contributing Leave”
 - “SSLWCN - Special Sick Leave, Worker’s Compensation (Non-Contributing)”
 - “SSLSSN - Special Sick Leave, School Sponsored (Non-Contributing)”

- **POS (Purchase of Service):** Enter any payroll deductions from the member's salary to satisfy a purchase of service debt.
- **EXSAL (Excess Salary):** Enter any compensation in excess of the IRS 401(a) (17) limitations. The earnings limitation under 401(a)(17) is an annual limitation on what PSERS can recognize as retirement-covered compensation. This limitation is set by the IRS annually and is announced for the calendar year in which such fiscal year begins. If an employee earns more in a fiscal year than the limit, all salary that exceeds this limit should be reported in the EXSAL (Excess Salary) field on the employee's Work Report Records for the remainder of that fiscal year. No retirement contributions should be made on this excess salary. Any member who was enrolled prior to July 1, 1996, regardless of a break in service or membership, is not subject to the compensation limits set forth by the Internal Revenue Service in IRC Section 401(a)(17).
- **NRCC (Non-Retirement Covered Compensation):** **This field is optional.** Enter any unqualified compensation as defined in Chapter 8: *Reporting – Retirement Covered Compensation*. If you want to ensure that all salaries, qualified or unqualified, are mapped to a specific wage field within the monthly work report, this field gives you the ability to capture the values paid, but not eligible for retirement contribution deductions.

