



Employers' Reference Manual – Chapter 14

Public School Employees' Retirement System

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TABLE OF CONTENTS

CHAPTER 14 HOW PSERS RESPONDS TO WORK REPORTS AND PAYMENTS.....	1
EMPLOYER STATEMENT OF ACCOUNTS	1
EMPLOYER NOTIFICATION OF CHANGE IN MEMBER CLASS/RATE OR OBTAINING QUALIFICATION (CROQ).....	5
<i>CROQ Report</i>	5
MISCELLANEOUS REPORT / LETTERS.....	8
<i>Member Summary Listing Report</i>	8
<i>Employer’s Member Service Report</i>	8
<i>Waiver/Contribution Adjustment Letter</i>	8
<i>Delinquency Letter</i>	9
<i>Worker’s Compensation Offset Calculation</i>	9

Chapter 14

How PSERS Responds to Work Reports and Payments

On a monthly basis, PSERS will send an email to the contact listed for *Employer Statement of Account* to notify you the new *Employer Statement of Account* is available.

Employer Statement of Accounts

Accessing the document on the Employer Web:

1. Select “Account Details” from the menu.
2. Select “Employer Statement of Account.”
3. Select the date of statement you want to view; click “GO.”
4. Selected statement may be printed.
5. Listed in date order.

Document Detail

Three (3) sections of the Statement:

- **Member Contributions**
 - Payments
 - Post Date, Paid Amount, and End Balance
 - Credit out – shows how the payment was applied
 - WH Report (Monthly Work Report)
 - Billing Report Year and Month
 - Post Date, Due Date, Due Amount, and End Balance
 - Credit in – shows how the payment/credit was applied
 - WH Adj. (Work Report Adjustment)
 - Name of the adjustment that was filed
 - Post Date, Due Date, Due Amount (if charge), Paid Amount (if credit), and End Balance

- Payment Reference
- If credit - Credit out – shows how the payment/credit was applied
- If charge - Credit in – shows how the payment /credit was applied
- Total:
 - Due Amount – all charges
 - Paid Amount – all credits
 - End Balance
 - ✓ Member (Employee) Contributions – you must pay at least 90% of any due amount by the due date (the 10th of the month following the month in the Work Report) and the remainder by the next due date, or interest will accrue on the remaining balance.
- **Employer Contributions**
 - Payments
 - Post Date, Paid Amount, and End Balance
 - Credit out – shows how the payment/credit was applied
 - WH Report (Monthly Work Report)
 - Billing Report Year and Month
 - Post Date, Due Date, Due Amount, and End Balance
 - Credit in – shows how the payment /credit was applied
 - WH Adj. (Work Report Adjustment)
 - Name of the adjustment that was filed
 - Post Date, Due Date, Due Amount (if charge), Paid Amount (if credit), and End Balance
 - Payment Reference
 - If credit - Credit out – shows how the payment/credit was applied
 - If charge - Credit in – shows how the payment /credit was applied
 - SCP Employer
 - Lump POS – SSN: - POS #
 - Separate Bill mailed to Employer
 - Copy of Bill and Check sent to PSERS

- ✓ The SCP Employer (Employer POS Lump Sum) is the only payment that cannot be paid by ACH
 - ✓ The SCP Employer due date is set during the member's purchase of service process and differs from the standard Employer Contribution Due Dates
 - Total:
 - Due Amount – all charges
 - Paid Amount – all credits
 - End Balance
 - ✓ Contains charges for SCP's
 - ✓ Employer Contributions – you must pay at least 60% of any due amount by the due date and the remainder by the next due date, or interest will accrue on the remaining balance.
- **Member POS Payments**
 - Payments
 - Post Date, Deposit Date, Paid Amount, and End Balance
 - ✓ Credit out – shows how the payment /credit was applied
 - WH Report (Monthly Work Report)
 - ✓ Billing Report Year and Month
 - ✓ Post Date, Due Date, Due Amount, and End Balance
 - ✓ Credit in – shows how the payment /credit was applied
 - WH Adj. (Work Report Adjustment)
 - ✓ Name of the adjustment that was filed
 - ✓ Post Date, Due Date, Due Amount (if charge), Paid Amount (if credit), and End Balance
 - ✓ Payment Reference
 - ✓ If credit - Credit out – shows how the payment/credit was applied
 - ✓ If charge - Credit in – shows how the payment /credit was applied
 - Total:
 - ✓ Due Amount – all charges
 - ✓ Paid Amount – all credits
 - ✓ End Balance

- ✓ Member POS Installment Payments – you must pay 100% of any due amount by the due date (the 10th of the month following the month in the Work Report and the remainder by the next due date, or interest will accrue on the remaining balance.

Employer Web – Employer Statement of Account Menu:

Please select a Report Type, then the individual Report

Report/Doc Type:

Employer Statement of Account Details:

PO Box 125
Harrisburg PA 17108-0125
Toll-free 1-888-773-7748
Web Address: www.psers.state.pa.us

Employer Statement of Accounts
May Statement

TESTER SCHOOL
438 N 12TH ST
LEBANON PA 17042

Employer Code: 9395 Period: 05/01/2011 to 05/31/2011 Current Date: 05/10/2011

Member Contributions

POST DATE	TRANS TYPE	DUE DATE	TRANS #	DESCRIPTION	DUE AMT.	PAID AMT.	END BAL.
05-09-2011	WH Report	10-10-2010	770336	Billing Rpt 2010-09	\$5,319.08		
05-10-2011	Credit In		770434	Payment Ret#11111111 - 770434 (Auto)		(\$5,319.08)	
				Trans Balance			\$0.00
05-09-2011	WH Report	09-10-2010	770337	Billing Rpt 2010-08	\$2,822.33		
05-10-2011	Credit In		770434	Payment Ret#11111111 - 770434 (Auto)		(\$2,822.33)	
				Trans Balance			\$0.00
05-09-2011	WH Report	11-10-2010	770338	Billing Rpt 2010-10	\$5,319.08		
05-10-2011	Credit In		770434	Payment Ret#11111111 - 770434 (Auto)		(\$5,319.08)	
				Trans Balance			\$0.00
05-09-2011	WH Report	12-10-2010	770339	Billing Rpt 2010-11	\$5,319.08		
05-10-2011	Credit In		770434	Payment Ret#11111111 - 770434 (Auto)		(\$180.15)	
				Trans Balance			\$5,138.93
05-09-2011	WH Report	01-10-2011	770340	Billing Rpt 2010-12	\$5,319.08		
				Trans Balance			\$5,319.08
05-10-2011	Payment		770434	Dep. Date 05/10/11 - Check #11111111		(\$13,640.64)	
05-10-2011	Credit Out		770338	Billing Rpt 2010-10	\$5,319.08		
05-10-2011	Credit Out		770336	Billing Rpt 2010-09	\$5,319.08		
05-10-2011	Credit Out		770339	Billing Rpt 2010-11	\$180.15		
05-10-2011	Credit Out		770337	Billing Rpt 2010-08	\$2,822.33		
				Trans Balance			\$0.00

Employer Notification of Change in Member Class/Rate or Obtaining Qualification (CROQ)

PSERS developed the CROQ Report as a tool to notify employers when a school employees PSERS qualification status, Membership Class, or Member Contribution Rate has changed. This report should be viewed each time it is run. Action is required by you when an employee is displayed on the report:

1. Member has qualified – begin contribution withholding

Note: Full Time (regardless of Wage Type) and Part-Time salaried (unless the Part-Time Salaried employee opted to Waive PSERS Membership) members must have contributions withheld from the first day of employment. Therefore, we will only be notifying employers of Part-Time Hourly and Part-Time Per Diem employees that a qualification event occurred.

2. Member has contribution rate and/or Class change

- T-F Election
- POS
- Rate Discrepancy

CROQ Report

1. Criteria for a record to be displayed on the report (Initial Member Enrollment is not included on the CROQ Report); the change must have occurred since the last run date of the report:
 - A Qualified member's Membership Class (Effective Class) changes.
 - A Qualified member's Contribution Rate changes.
 - A member who has at least one Part-time Hourly or Per Diem Active Contract Record and the member meets the Initial or Subsequent Qualification Requirements (The member is included in the CROQ Report for each employer represented on the member's Part-Time Contract Record Table.)
 - There should be one row per member.
 - Sort the report in Name <Last Name, First Name, Middle Name/Initial> order.
2. Fields on the report (displayed in the following order):
 - Member's Full SSN
 - Member's Name
 - Format: Last Name, First Name, Middle Name/Initial
 - Updated
 - Format: mm/dd/yyyy
 - The date the TF Election was 'processed' by PSERS

- ✓ The date that the Member Qualification Batch runs and determines the member is qualified
 - ✓ The date the Purchase of Service (POS), Work History Adjustment (WHA) or other manual adjustment was posted
- Current Membership Class
- Current Contribution Rate
- Reason for Change
 - Displays only one reason (first to occur)
 - TF Election
 - Member Qualified this fiscal year
 - Adjustment
- TF Collect Amt for Appr Work Report (WR) & Work Report Adjustment (WHA)
 - Format: \$999,999.99
- Rate Discrepancy Amt
 - Format: \$999,999.99 or -\$999,999.99

3. Header

- Display Name of Report as: “Employer Notification of Member Class, Rate or Qualification Change (CROQ)”
- Date Range of Report (start date to end date): <mm/dd/yyyy – mm/dd/yyyy>
- Display Employer Number and Name as: <999999> <Employer Name> (e.g., 7190 Philadelphia City School District)
- Report Generation Date: <MM/DD/YYYY>

Employer Web – CROQ Report Menu:

Employer Services - Account Details																			
<ul style="list-style-type: none"> Account Details Contact Info Member Demographic Info Member Contract Info Work Reporting Adjustments Admin Functions Forms Contact PSERS About Logout 	<table border="1"> <thead> <tr> <th colspan="2">Employer Services</th> </tr> </thead> <tbody> <tr> <td>Employer Name</td> <td>TESTER SCHOOL</td> </tr> <tr> <td>Employer Code</td> <td>9499</td> </tr> <tr> <td>Address</td> <td>5 N MAIN ST</td> </tr> <tr> <td>City</td> <td>MECHANICSBURG</td> </tr> <tr> <td>State</td> <td>PA</td> </tr> <tr> <td>Zip</td> <td>17055</td> </tr> <tr> <td>Home Phone</td> <td>(000) 000-0000</td> </tr> <tr> <td>E Mail</td> <td></td> </tr> </tbody> </table>	Employer Services		Employer Name	TESTER SCHOOL	Employer Code	9499	Address	5 N MAIN ST	City	MECHANICSBURG	State	PA	Zip	17055	Home Phone	(000) 000-0000	E Mail	
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<input type="button" value="Go"/>																			

CROQ Report Details:

		Employer Notification CROQ Report					
Date Range	01/27/2014 - 02/23/2014						
Employer							
SSN	Name	Updated On	TF Collect Amt for WR/WHA	Rate Discrepancy Amt	Reason for Change	Current Membership Class	Current Contribution Rate
		02/08/2014	75.77		TF Election	TF	10.30

Miscellaneous Report / Letters

Member Summary Listing Report

PSERS will generate a *Member Summary Listing Report* showing all employees who were listed within at least one of your monthly Work Reports. You should double check all employees showing zero salary and contributions to make sure you did not inadvertently omit the employee from your monthly Work Reports. Upon request, PSERS will email this report to you after you file your June Work Report. You can also contact PSERS to request this report for any school year beginning with 2004-2005. This report is automatically sent to you at the conclusion of the fiscal year reporting cycle. This summary report will aid you in your annual reconciliation and ensure that the Member Statements of Account generated for your employees are accurate.

Employer's Member Service Report

You will receive an *Employer's Member Service Report* after all *Member Statement of Account* are sent to every member of PSERS. This report is emailed annually directly to the employer.

The report will indicate each employee's:

- Social Security Number
- Name
- Member Status (A- Active, PQ- Pending Qualification)
- Member Contribution Rate
- Total PSERS Service Credit

The totals will include ALL school service rendered with ALL employers and service purchased as of the date the report is produced.

Note: *Employees who had a break in service prior to July 1, 1973, who did not refund their contributions and interest, may not have the prior service included on the Service Report. The information was maintained under an Account Number instead of the school employee's social security number.*

Please have the employee contact PSERS with as much information as possible about the prior service, such as the dates of employment, the old account number if available, former name, and name of employer. The records will be combined, and the employee will receive written verification of the total service.

Waiver/Contribution Adjustment Letter

A *Waiver/Contribution Adjustment Letter* is sent to both you and the part-time employee who waived membership but is no longer eligible to waive membership. You must:

- End Date the ACTIVW Contract Record with the last day of the fiscal (school) year
- Create the ACTIVE Contract Record equal to the first day of the new fiscal (school) year
- Deduct contributions and remit to PSERS.
- Submit Work Reports each month.

Delinquency Letter

A *Delinquency Letter* is sent if you have a past due balance on Member (Employee) Contributions, Member Purchase of Service Installments, or Employer Contributions. PSERS charges interest daily on payments not paid on time or paid in full. We send this letter and the *Employer Statements of Account* as a reminder to pay promptly to help minimize your interest charges. This letter is mailed on approximately the 21st of each month if PSERS has not received the payment by that date.

Worker's Compensation Offset Calculation

If you receive a request from your worker's comp insurer for the employer-funded percentage or portion of a school employee's retirement benefit, please contact, or have the worker's comp insurer contact, PSERS in writing via email at PSERSWCR@pa.gov or by mail. Please ensure that the request indicates "worker's compensation offset calculation" and includes the school employee's full name and last four digits of the SSN and the name and address whom PSERS should correspond.

If the school employee is receiving a pension, a worker's compensation offset calculation will be completed within four (4) weeks and mailed to the address provided in the request. If the member is not receiving a pension, notification will be sent that a worker's compensation offset cannot be completed at this time.