



Employers' Reference Manual – Chapter 6

Public School Employees' Retirement System

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Reporting – An Introduction

Preparing for the Monthly Work Report Processing

First – Demographic (Member Personal Information):

Upload or manually submit **Demographic Information** for all new hires for the month. Submit demographic changes for all existing employees as needed. Enter and approve all the Demographic records and changes prior to moving on to Contract Records. Refer to Chapter 3: “Member Demographic Information” for instructions.

- If the employee is a PSERS retiree working under the provisions of Act 2004-63 (emergency or shortage of school personnel OR in an extracurricular position under a separate contract), do not submit a demographic record. If a **retiree** has an address change, the member must submit the change in writing and mail it to PSERS.
- If an employee has the wrong social security number or date of birth on file, you must send the *Demographic Information Change Request* (PSRS-1870) form with the appropriate proof to PSERS. See list of acceptable proof in Chapter 3: “Member Demographic Information” to have it corrected.
- If you’re unsure of the employee’s eligibility to be a PSERS member, you can contact your Employer Service Center Representative. The most common types of employees who are ineligible include: independent contractors, crossing guards, tax collectors, solicitors, doctors, dentists, consultants, psychologists, students receiving school credit or fulfilling a curriculum requirement, and employees at colleges and universities who are contributing to an alternate retirement plan (see Chapter 2: “Membership – Mandatory, Optional, and Prohibited”).

Second – Contract Record (Member Position Information):

Upload or manually submit **Contract Record** information for all new hires for the month. Also submit contract record updates for existing employees as needed each month. Enter and approve all new Contract Records prior to moving on to the monthly Work Report. Refer to Chapter 4: “Member Contract Record” for instructions.

- Submit Contract Record changes when:
 - An employee’s position changes.
 - An employee goes on a leave.
 - An employee terminates employment.
 - An employee dies in service.

- If the employee is a PSERS retiree working under the provisions of Act 2004-63 (emergency or shortage of school personnel OR in an extracurricular position under a separate contract), do not submit a contract record.
- If the employee has more than one wage type (hourly, per diem, salaried), a separate contract record should be created for each wage type. If the employee has multiple positions with the same wage type, only one contract record needs to be created.

Exception: Full-time, salaried employees can have their supplemental earnings reported under the Supplemental field on the Work Report regardless of how the supplemental earnings are paid.

- It is important to make sure the Expected Months and Expected Units are properly filled out because this information is used to determine a member’s service credit and Final Average Salary.

Third – Work Report (Member Financial Information):

Upload or manually submit the monthly Work Report for all employees paid that month. Refer to Chapter 5: “Monthly Work Report” for instructions.

- Work Reports should be uploaded to the Employer Web by the 10th of each month, and then approved no later than the 20th of the month for the prior month’s activity. If a Work Report is approved late, all or a portion of your quarterly employer share subsidy reimbursement from the Commonwealth could be delayed.
- Wages must be reported for everyone for the month unless the member:
 - Has waived PSERS membership.
 - Is ineligible to participate in PSERS.
 - Is a PSERS retiree working under the provisions of Act 2004-63 (emergency or shortage of school personnel OR in an extracurricular position under a separate contract).
 - Is receiving non-retirement covered compensation. Refer to Chapter 8: “Retirement-Covered Compensation” for more details related to qualified wages.
- Service Reporting
 - Salaried Employees – Service is only required to be reported on an annual basis. This reporting is done on the June Work Report.
 - Per Diem & Hourly Employees – Service is required to be reported monthly.
- Purchase of Service (POS) payments made through payroll deductions must be reported in the MemPOS field of the Work Report. See Chapter 15: “Purchase of Service – Employer Responsibilities” for instructions on how to check an employee’s remaining debt balance with PSERS when he or she is nearing payoff to avoid over-withholding.

Prior to approving your Work Report, you should correct any errors/invalid records (highlighted in red) and verify the information reported for any warning/exception rows (highlighted in orange). You should also check the report after approval to be sure no records were dropped during the approval process. Any record showing as invalid after approval will need to be corrected through an Adjustment.

Note: Submit adjustments as soon as a discrepancy is discovered. The Adjustment should be submitted for the **difference** of what needs to be reported for a given fiscal year. See Chapter 11: "Reporting – Work Report Adjustments" for detailed instructions.

- **Payments** – You must remit the contributions you withheld from employees' wages during the previous month to PSERS. You will be charged six percent (6%) interest for late payments. For details, see Chapter 12: "Payments – Remitting to PSERS" for instructions.
- **If a payment date falls on a holiday or weekend, the payment is due the previous business day.**
 - **Member Contributions** payments are due to PSERS by the 10th of each month for the prior month's deductions.
 - **Member POS** payments are due to PSERS by the 10th of each month for the prior month's deductions.
 - **Employer Contributions** payments are due to PSERS **quarterly** five business days after you receive your subsidy reimbursement from the Commonwealth. If you receive a partial subsidy or no subsidy reimbursement as a result of late work report(s) or overdue payment(s), the full employer contribution amount is still due to PSERS by the quarterly due date.
- **Member Contributions** – the retirement contributions you deduct from your school employee's wages are referred to in the Code as "Pickup Contributions." The Code defines the funds as: "Pickup contributions." --Regular or joint coverage member contributions and shared risk member contributions which are made by the employer for active members for current service on and after January 1, 1983.
 - **The Member Contributions are subject to Pennsylvania state and local taxes. The member contributions are deferred from Federal Income Tax.**
 - **Member POS is not considered "Pickup Contributions." If you are deducting purchase of service installment payments from a school employee's wages, the installment should be taken after all tax withholdings have been applied (i.e., federal, state, and local).**