# Employers' Reference Manual – Chapter 11

*Public School Employees' Retirement System*

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# Reporting – Work History Adjustments

Use Work History Adjustments when an error is made, or a correction is needed to an employee's salary, contributions, service time, or Member Purchase of Service Installments.  Submit the Work History Adjustment Record as soon as you become aware of the incorrect information. Reporting submitted for your reporting unit must be reconciled between PSERS, the district payroll and reporting to the Third-Party Administrator of the Defined Contribution component.

PSERS always requires that contributions be withheld on all qualifying salary (including salary that had not been previously reported to the system nor had contributions withheld).  The additional salary and contributions associated with the correction may not result in the member receiving additional service credit unless the service had not been reported and/or the member has not already been credited with the maximum of 1.00 for the fiscal year.

If the Reason Code UNCRDT is used, PSERS will not process this correction if the qualifying salary amount is less than or equal to $15 and if less than 0.01 additional service would be credited for the year.

Work History Adjustments are very similar to Work Reports, but you must report the **difference** between what you reported erroneously and what you should have reported.  The employer will be responsible for collecting from or refunding to the member any member contributions associated with the salary correction whether PSERS or the employer makes the correction required to previously reported retirement-covered compensation.  Note:  If the employer cannot collect or refund the contributions, contact PSERS immediately to determine the best plan of action.

**Example:**  You submitted a Work Report Record for January that listed an employee's salary as $1,000, but the employee really earned $1,700.  Correct this by submitting a Work History Adjustment Record with the BASE field set to $700, so the net amount in the employee's account will be $1,700.  Always include the corresponding member contributions for the salary.  Adjustments reflect amounts reported for a school year and not for a specific month.

A description of each of the adjustment fields is described in *Work History Adjustment Record Fields* defined later in this chapter.

## When to Submit a Work History Adjustment Record

Submit a Work History Adjustment Record if any of the following occurs:

- A retroactive lump sum adjustment needs to be made for an employee.

- An error was made in a previous report to PSERS, and this error cannot be corrected through your payroll system in the same fiscal year the error occurred.

- An error was made in reporting an employee's information in a previous fiscal year.

- An employee's Member Purchase of Service Installments was reported incorrectly in a previous report.

- An employee's service time (days and/or hours) was reported incorrectly in a previous report.

- Arbitration is settled or court award.

- A Work Report record was invalid at the time of approval.

- NRCC improperly reported as wages.  See Chapter 8 for details.

## Interest for Late Contributions

PSERS may charge you interest for the time between the original due date and when the contributions are received at PSERS if contributions are not made by the required due date.  This interest is charged at an annual rate of 7.25%, pro-rated for each day the payment is late.  For more information, see Chapter 12: "Payments – Remitting to PSERS" for the details.

## Adjustments to Fiscal Years Prior to 2004-2005

Member records in existence prior to July 2004 were created and converted from PSERS' previous software system.  The logic rules governing converted data are a little different from the logic rules in existence today.  For that reason, you must report all *service corrections* prior to fiscal year 2004-2005 using paper forms instead of the Work History Adjustment record method.  The forms available for your use are:

1. *Service Adjustments (For Years 1977-2004)* (PSRS-726)

2. *Service Adjustments (Prior to FY 1977)* (PSRS-1310)

3. *Merged Employer Salary and Service Adjustment* (PSRS-1307)

If you are correcting both salary and service, attach a letter explaining the salary correction.

Note:  This method of correction does not include corrections for a school employee who was not reported to PSERS at all.  If no information was submitted to PSERS and the employee still works for you, then use the Work History Adjustment record and the Reason Code 'UNCRDT'.  If the school employee is no longer in your employ, use the appropriate purchase of service form for former uncredited full-time or part-time employment.

If you have questions or you are unsure of the method in which to use to correct previously reported information, contact your PSERS Employer Service Center Regional Representative for assistance.

## How Are Work History Adjustments Submitted to PSERS?

All Work History Adjustment Records are submitted to PSERS through the online system.  When you discover an error that needs to be corrected, you can choose to create Work History Adjustment Records manually or by importing a formatted file.  Once in the system, the Account Tab is where you will submit your Work History Adjustment. There are two ways to submit the information to PSERS using the PSERS ESS online System:

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

Either way, 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 an Adjustment file or the Manual Report drop down menu if you are doing a Manual Adjustment.  In both cases, select Adjustment from the drop-down menu.

## Work History Adjustment

There are two ways to complete and process Work History Adjustments:

- **Manual Report** allows the employer to create a manual Work History Adjustment for a single employee or small group of employees.

- **File Upload** lets you submit Work History Adjustments by uploading a file that was exported from your payroll/HR software system.  In this case, you must upload a file in the correct format.  See *Uploading a File* explained later in this chapter.

    o **File History** is where Work History Adjustments that you have uploaded can be found after the initial upload.  This is also where you go to process or void a file.  There is a separate Work Area for Import Reports and Manual Reports.  Import Reports are viewed under the File History button.  Manual Adjustments can be viewed in the Accounts tab.  Look for the adjustment description used in creating this adjustment.

## Using the Create Work Report Sub-Menus for Manual Adjustments

If you need to submit a Work History Adjustment Record for one employee or only a few employees, you may prefer to enter these adjustments directly online rather than uploading a file to PSERS.  This

section describes how to make adjustments directly online. If you have a high volume of adjustments that need to be submitted, see *Uploading a Work History Adjustment File* explained later in this chapter.

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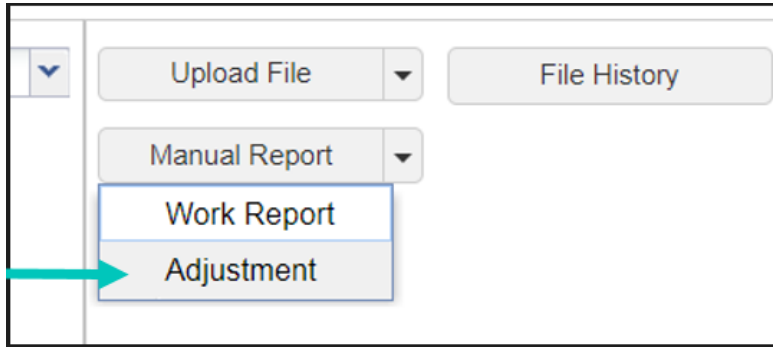


**Enter a description of the Adjustment.** The description should clearly reflect why the adjustment was created (this description will appear on the monthly Employer Statement of Accounts and the Account tab).

**Example:** Jane Elk had two lines with the same wage type on the October Work Report, one line became invalid when the Work Report was processed. The description could be:

> Adj Elk, Jane

After entering your description in the Identifier Field, click **Generate**. You will see the following screen:
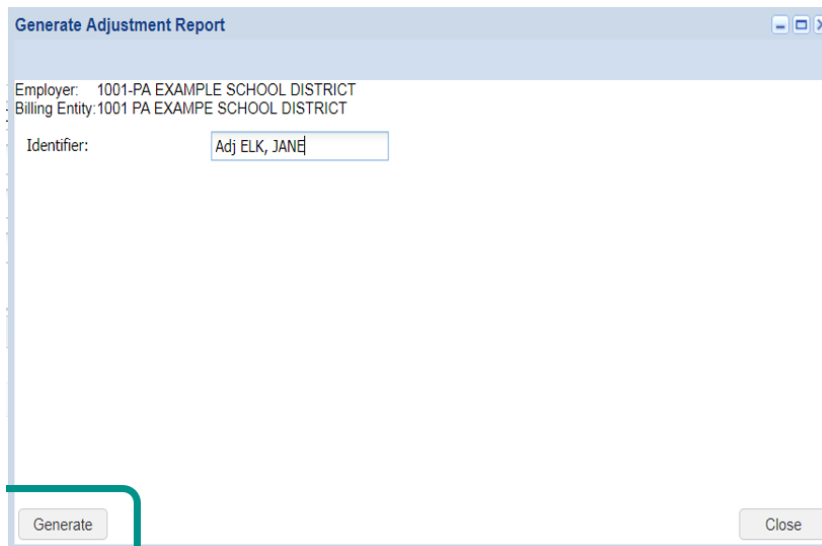


Once you click **Generate** the **Adjustment Screen** window will open. From here you will create your Work History Adjustments.

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

- To delete a record from the adjustment 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 the adjustment 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.

| Tools | Actions | Name/SSN | SSN | Birth Dt | Reason Code | Wage Indicator | Contrib Withheld | Payroll Corrected In | FY | Wage Type | Work Status | Base |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Actions | ℹ | | | | | | | | | | | $0.00 |

## Work History Adjustment Record Fields

Work History Adjustment Records contain the same fields as Work Report Records, with the addition of three fields (the Reason Code, Wages Indicator, Contributions Withheld Indicator), but these fields are used in a slightly different way.  When making adjustments to the original information reported, you must create your adjustment transaction(s) ensuring the Fiscal Year, Wage Type, Contribution Rate, and service units are identical to the original Work Report transaction.  You may consolidate like transactions when all original values match; otherwise you must create an adjustment for each unique combination.

**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), they must be reviewed prior to approval (these records will be processed but 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:

| Tools | Actions | Name/SSN | S |
|---|---|---|---|
| Actions | 🟥 💬 | ELEPHANT, J… | |
| Actions | ⚠️ 💬 | COBRA, JOHN | |
| Actions | ℹ 💬 | EMU, SALLY | |

The additional fields and the specific use of the other fields are described here:

- **Social Security Number:** this information cannot be edited within the Work History Adjustment window

- **Date of Birth:** this information cannot be edited within the Work History Adjustment window

- **Reason Code:** Use the drop-down menu to select the reason the adjustment is necessary. The Reason Code names in parenthesis are found in manual adjustment files and may differ slightly from imported adjustments.

  If there are several reasons for making this adjustment, select the most important reason as indicated in the Reason Codes below:

  NOTE: The names in parenthesis are used when making adjustments manually.

  **SALARY (Payroll Correction):** Use this code if you are correcting any salary/wages and associated contributions that you previously reported to PSERS incorrectly. You may also correct service units (days/hours) and purchase of service installment payments in the same Work History Adjustment Record. *Note: If you only need to correct service units or purchase of service installment payments, use the more appropriate Reason Code defined below.*

  **CNTRCT (Missing Member Contract Record):** Use this code if you are submitting a Work Report Record that was rejected in your monthly Work Report because the employee did not have a corresponding Member Contract Record. Submit the correct Member Contract Record first and then submit the employee's work information in your next monthly Work Report or in a Work History Adjustment Record.

  **LMPSUM (Lump Sum / Retro Pay Adjustment):** Use this code if the employee receives a non-court awarded adjustment, such as a contract settlement, that needs to be applied to a prior fiscal year or cannot be reported in a Work Report Record for some other reason. *Note: If the non-court awarded adjustment spans fiscal years and/or contribution periods, then you must submit a Work History Adjustment Record for **each** fiscal year with the corresponding salary and service reported in each.*

  **SVCADJ (Service Adjustment):** Use this code if you are correcting service units (days/hours) that were previously reported to PSERS for this employee. This may be used to adjust hours, days, or both. If you are correcting service units reported with wages reported in the Wages No Contribution (WNC) field, you must include $0.01 in the WNC field (this will associate the service unit correction with the original WNC and service units reported). If you forget to include the WNC $0.01, the service units correction will not fix the account as intended.

  Note: If this adjustment includes both a change to service units and a change to salary, use the SALARY code rather than the SVCADJ code.

  Reminder: Service corrections for the 2003/2004 school year and prior must be submitted by using the appropriate adjustment form.

**LATRPT (Late Report):**  Use this code if you are reporting an employee's wages/salary and contributions (if any) after you have submitted the monthly Work Report in which this should have been reported.  This code is only used when reporting information late for an existing employee.  If a qualified employee was never entered as a member or reported to PSERS, use the UNCRDT code to report this employee's salary, contributions, and service units.

All other codes supersede the LATRPT code so LATRPT should only be used when no other Reason Code applies.

**MEMPOS (Member Purchase of Service Installments Correction):**  Use this code if you are correcting Member Purchase of Service Installments information that you previously reported to PSERS incorrectly or that you did not report to PSERS when you should have.

**UNCRDT (Uncredited School Service):**  Use this code if, due to an administrative error, you did not enter an employee as a member at the appropriate time and if, as a result of this oversight, you did not report the employee's salary/wages, contributions (if withheld), and service units to PSERS, but you did pay the employee at the time.

Note:  If you withheld retirement contributions from the employee, use the Reason Code 'SALARY' instead of 'UNCRDT'.  The Reason Code 'UNCRDT' is used to create the bill for both the school employee and you, the employer.  The charges will not be directly applied to the PSERS Employer Account at the time the Work History Adjustment is approved.  If you use the Reason Code 'SALARY' both the employee's and the employer's retirement contribution charges will be immediately applied to your PSERS account accordingly.

**Note**:  If the Reason Code UNCRDT is used, PSERS will not process this correction if the qualifying salary amount is less than or equal to $15 and if less than 0.01 additional service would be credited for the year.

**CAWARD (Court Award):**  Use this code if you are reporting the results of an arbitration relating to a rate grievance, improper termination, etc.  PSERS must review the court award/order before releasing any credit or debit to your and/or the employee account.  After submitting the Court Award adjustment to PSERS, send the award/order documentation to PSERS Employer Service Center with your Regional Representatives Name in the address.

If the court award spans fiscal years and/or contribution periods, then you must submit a Work History Adjustment Record for *each* fiscal year with the corresponding salary and service reported in each.

- o   Report the total amount that represents only the employee's reinstated full contract salary even though the amount of the award may have included interest or punitive damages.  Do not report any other awarded claims such as interest.

- Interest payments received as part of the award are NOT subject to retirement deductions. Report these in the NRCC (Non-Retirement-Covered Compensation) field on the employee's Work History Adjustment Record.

- You must make retirement contributions on the gross amount of contract salary awarded, not on the net salary received by the employee. If an award amount is reduced because of other outside income, you must still pay contributions on the full award amount.

- **Wage Indicator:** This indicates whether or not the salary/wages in this Work History Adjustment Record were paid during the fiscal year in which they were earned.

  **Yes:** Select "Yes" if the salary/wages were earned and paid in the adjustment fiscal year.

  **No:** Select "No" if the salary/wages were earned in a prior fiscal year but were paid in the current fiscal year (when the mistake was discovered).

  This field can only be left blank if Reason Code is set to SVCADJ or MEMPOS.

- **Contributions Withheld:** This indicates whether or not contributions were withheld from the salary/wages at the time they were paid to the employee.

  **Yes:** Select "Yes" if contributions were withheld when the salary/wages were paid whether that was in a past fiscal year or in the current fiscal year.

  **No:** Select "No" if **no** contributions were withheld from the salary/wages when they were paid to the employee.

  This field can only be left blank if Reason Code is set to SVCADJ or MEMPOS.

- **Wage Type:** Select "Hourly," "Per Diem" or "Salary" from the drop-down menu. If you originally reported the information under multiple Wage Types, then the Work History Adjustment to correct the information must be done with multiple transactions (i.e., one adjustment for each Wage Type). Do not leave this field blank.

  If the Reason Code is set to UNCRDT, Wage Type should match the employee's current Wage Type as set in the employee's Member Contract Record.

  If Reason Code is anything other than UNCRDT, Wage Type should match the Wage Type that was in effect during the time period being adjusted.

- **Payroll Corrected In:** The date in this field represents when the information was corrected with Voya. For instance, an employee was actually paid on 9/27, but in uploading the file to Voya it is realized there is no participant account created. Voya will now receive this information in the 10/4 pay cycle. The Payroll Corrected In field in WHA should be 10/4.

- **Work Status:** Use the drop-down menu to select the Work Status for the employee during the time period being adjusted. Do not leave this field blank.

  If the Reason Code is set to UNCRDT**,** Work Status should match the employee's current Work Status as set in the employee's Member Contract Record. *If this Work Status is not ACTIVE, contact PSERS for assistance* as described in Chapter 19*:* "Contacting PSERS" for more information*.*

  If Reason Code is anything other than UNCRDT, Work Status should match the Work Status that was in effect during the time period being adjusted.

  See Chapter 4*:* "Member Contract Record" for more information on Work Statuses.

- **YEAR (Fiscal Year Ending):** Enter the ending year of the fiscal year in which the salary and service were earned (when the work was performed or the leave of absence took place). Enter the year in YYYY format, with no spaces, dashes, or other characters. This field cannot be left blank.

  **Example:** For the 2016-2017 fiscal year, enter 2017.

  If you reported the initial information with the wrong fiscal year, correct this by submitting an Adjustment Record that subtracts all reported information from the year it was erroneously reported in, and then submit a second Adjustment Record that adds this information to the correct fiscal year.

- **BASE:** Enter the *difference* between what you originally reported as the employee's base salary and what should have been reported. This amount can be positive or negative. Enter the amount as a minus sign (if needed), 6-dollar digits, a decimal point, and 2 cents digits. Do not enter the dollar sign or any punctuation other than the minus sign and a single decimal point. Leave this field blank or enter 0000000.00 if BASE does not need to be corrected. **Leading zeroes are not required for any field in a manual adjustment file.**

  **Example #1:** If an employee was reported as earning $1,233.00 less than she actually earned, enter 1233.00 to add this amount to her earnings for the fiscal year.

  **Example #2:** If an employee was reported as earning $1,500 more than she actually earned, enter -1500.00 to subtract these earnings.

  The *total amount* of the BASE, OT, SUP, and URCC fields for the fiscal year, after adjustments, cannot exceed the IRS 401(a)(17) limitations. See the EXSAL field.

- **URCC (Unpaid Retirement Covered Compensation):** Enter the *difference* between what you originally reported as the employee's URCC and what should have been reported. This amount can be positive or negative. Enter the amount as a minus sign (if needed), 6-dollar digits, a decimal point, and 2 cents digits. Do not enter the dollar sign or any punctuation other than the

minus sign and a single decimal point.  Leave this field blank or enter 0000000.00 if URCC does not need to be corrected.

The *total amount* of the BASE, OT, SUP, and URCC fields for the fiscal year, after adjustments, cannot exceed the IRS 401(a)(17) limitations.  See the EXSAL field.

- **OT (Overtime):**  Enter the *difference* between what you originally reported as the employee's OT and what should have been reported.  This amount can be positive or negative.  Enter the amount as a minus sign (if needed), 6-dollar digits, a decimal point, and 2 cents digits.  Do not enter the dollar sign or any punctuation other than the minus sign and a single decimal point. Leave this field blank or enter 0000000.00 if OT does not need to be corrected.

  The *total amount* of the BASE, OT, SUP, and URCC fields for the fiscal year, after adjustments, cannot exceed the IRS 401(a)(17) limitations.  See the EXSAL field.

- **SUP (Supplemental):**  Enter the *difference* between what you originally reported as the employee's SUP and what should have been reported.  This amount can be positive or negative. Enter the amount as a minus sign (if needed), 6-dollar digits, a decimal point, and 2 cents digits. Do not enter the dollar sign or any punctuation other than the minus sign and a single decimal point.  Leave this field blank or enter 0000000.00 if SUP does not need to be corrected.

  The *total amount* of the BASE, OT, SUP, and URCC fields for the fiscal year, after adjustments, cannot exceed the IRS 401(a)(17) limitations.  See the EXSAL field.

- **CONTRIB (Contributions):**  If you are adjusting an employee's salary, adjust the contributions appropriately.  You may enter a positive or negative amount.  Enter the amount as a minus sign (if needed), 6-dollar digits, a decimal point, and 2 cents digits.  Do not enter the dollar sign or any punctuation other than the minus sign and a single decimal point.  Leave this field blank or enter 0000000.00 if the Contributions do not need to be corrected.

  The CONTRIB field must be adjusted if **any** of the following is true:

  - ✓ BASE is not zero.
  - ✓ SUP (Supplemental) is not zero.
  - ✓ OT (Overtime) is not zero.
  - ✓ URCC (Unpaid Retirement Covered Compensation) is not zero.

  Do not adjust an employee's contributions unless you are also adjusting salary.  If you withheld contributions from an employee's paycheck at an incorrect rate, you do not need to adjust this. PSERS posts the correct amount to the employee's account and charges/credits the difference to your account automatically.

- **HRS (Hours):**  Enter the *difference* between what you originally reported as the employee's hours of service time and what should have been reported.  This amount can be positive or

negative.  Enter the amount as a minus sign (if needed) and 4-hour digits.  Hours must be rounded up or down.  Do not enter any punctuation other than the minus sign.  Leave this field blank or enter 00000 if the hours do not need to be corrected.

Only enter hours that count as Service Time (service that is earned, service that may qualify later, or service that can be purchased).

*Note:  If you are correcting hours originally reported with wages reported in the Wages No Contribution (WNC) field, you must include $0.01 in the WNC field (this will associate the service unit correction with the original WNC and service units reported).  If you forget to include the WNC $0.01, the service units correction will not fix the account as intended.*

- **DAYS:**  Enter the *difference* between what you originally reported as the employee's days of service time and what should have been reported.  This amount can be positive or negative.  Enter the days as a minus sign (if needed), 3-day digits, a decimal point, and two partial-day digits.  Do not enter any punctuation other than the minus sign.  Leave this field blank or enter 0000.00 if the days do not need to be corrected.

  **Example:**  Enter 19.50 for a per diem employee who worked 19 ½ days more during the fiscal year than you originally reported.

  Only enter days that count as Service Time (service that is earned, service that may qualify later, or service that can be purchased).

  *Note:  If you are correcting days originally reported with wages reported in the Wages No Contribution (WNC) field, you must include $0.01 in the WNC field (this will associate the service unit correction with the original WNC and service units reported).  If you forget to include the WNC $0.01, the service units correction will not fix the account as intended.*

- **WNC (Wages No Contribution):**  Enter the *difference* between what you originally reported as the employee's WNC and what should have been reported.  This amount can be positive or negative.  Enter the amount as a minus sign (if needed), 6-dollar digits, a decimal point, and 2 cents digits.  Do not enter the dollar sign or any punctuation other than the minus sign and a single decimal point.  Leave this field blank or enter 0000000.00 if WNC does not need to be corrected.

- **POS (Member Purchase of Service Installments):**  Enter the *difference* between what you originally reported as the employee's Member POS Installment and what should have been reported.  This amount can be positive or negative.  Enter the amount as a minus sign (if needed), 6-dollar digits, a decimal point, and 2 cents digits.  Do not enter the dollar sign or any punctuation other than the minus sign and a single decimal point.  Leave this field blank or enter 0000000.00 if POS does not need to be corrected.

  The POS field must be adjusted if the Reason Code is set to **MEMPOS**.

- **EXSAL (Excess Salary):**  Enter the *difference* between what you originally reported as the employee's EXSAL and what should have been reported.  This amount can be positive or negative.  Enter the amount as a minus sign (if needed), 6-dollar digits, a decimal point, and 2 cents digits.  Do not enter the dollar sign or any punctuation other than the minus sign and a single decimal point.  Leave this field blank or enter 0000000.00 if EXSAL does not need to be corrected.

  The *total amount* of the BASE, OT, SUP, and URCC fields for the fiscal year, after adjustments, cannot exceed the IRS 401(a)(17) limitations, as described in Chapter 8:  "Reporting – Retirement Covered Compensation."  If the total of these fields, after adjustments, exceeds the IRS 401(a)(17) limit, reduce the amount in the BASE, URCC, OT, and/or SUP fields so that the total of these fields is equal to the IRS 401(a)(17) limit, and enter the remainder of the employee's earnings in the EXSAL field.

- **NRCC (Non-Retirement-Covered Compensation):**  Enter the *difference* between what you originally reported as the employee's NRCC and what should have been reported.  This amount can be positive or negative.  Enter the amount as a minus sign (if needed), 6-dollar digits, a decimal point, and 2 cents digits.  Do not enter the dollar sign or any punctuation other than the minus sign and a single decimal point.  Leave this field blank or enter 0000000.00 if NRCC does not need to be corrected.

## Adding a Work History Adjustment Record

To add an individual to a Work History Adjustment Record, click **Add Member** on the Work History Adjustment Record Detail window.  Double click in the empty box below the **Name/SSN** column header to enter the Name or SSN for the employee whose adjustment you are entering.

| Tools | Actions | Name/SSN | SSN | Birth Dt | Reason Code | Wage Indicator | Contrib Withheld | Payroll Corrected In | FY | Wage Type | Work Status | Base |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Actions | ℹ | | | | | | | | | | | $0.00 |

Enter the Name or SSN and click **Enter**.

- If there is no Member Demographic Information on file, or if there is no Member Contract Record on file for the social security number you entered, you will see the message, "Error – SSN does not exist."

- If the employee has Member Demographic Information and at least one Member Contract Record on file, a Work History Adjustment Record will be added for this employee.  All of the other fields in the Work History Adjustment Record will be blank.

At this point, you must enter information into the appropriate fields for this Work History Adjustment Record.  To add or edit information double click in each field to enter or change the information.  Use the scroll bar to move across and update each field in the row as needed. After you have entered information in all required fields click **Apply**.

If the adjustment passes all validation a blue indicator will appear to the left of the member's name.  If the adjustment does not pass validations, a yellow indicator will appear indicating an exception or a red indicator will appear if there is an error.

Click on the indicator icon to view the details of the error or exception. The Details screen will tell you which validations the adjustment did not pass.
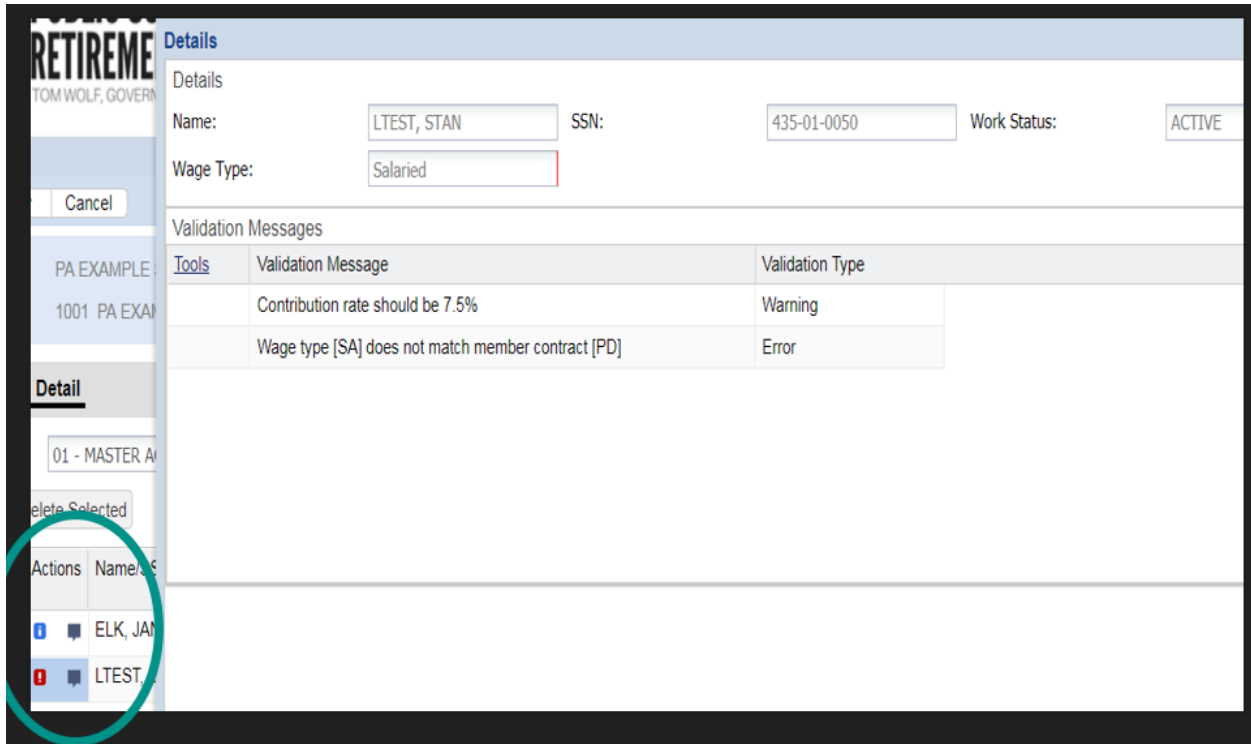


Double click inside the field that needs to be corrected.  Click Apply to apply the changes.

## Comments:

Comments can be entered when making adjustments as a reminder for why they were made. After the adjustment is applied, each transaction row will show a comment box under the Actions column.

When the comment box is clicked, a window will appear for you to add a comment.



You will know a comment is attached to a transaction row because the comment box will turn light blue.



When your adjustment corrections are complete, click **Save** in the top left of the screen.

You must correct all errors before you can save the Work History Adjustment Record and exit from the Edit window.  Exceptions are shown for your information; you may save and exit with the exception still

in place.  If you must leave this window without correcting all errors, click **Save**.  You can use Actions and click Edit to continue making corrections to your adjustment record.

### Saving Your Changes

After adding, deleting, or editing any Work History Adjustment Records, click **Save.**  Click **Save** in the Adjustment Record Detail window BEFORE you log out or go to another part of the system.  Once you click **Save** you will be taken to the Accounts Tab, your newly saved adjustment should be located as the first line in the Account Tab information.  If it is not, you will need to refresh your browser. Click **Actions** to the left of your adjustment.  Click **Submit** to approve your adjustment.

| Tools | Posting Date▼ | Activity Date | Trans # | Trans Type | Trans Identifier | Trans Status | Report Status | Due Date | Emp Share Bal... | En |
|-------|---------------|---------------|---------|------------|------------------|--------------|---------------|----------|------------------|-----|
| Actions | 02/17/2018 | 02/17/2018 | 1999322 | WH Adj. | Adj ELK, JANE | Open | Initial | | $317.40 | |
| Details | 18 | 02/02/2018 | 1998212 | WH Adj. | Test | Open | Released | | $952.20 | |
| Edit | 18 | 01/01/2018 | 1998211 | WH Report | Billing Rpt 2018-01 | Open | Released | 03/02/2018 | $8,252.40 | |
| Submit | | | | | | | | | | |
| Delete | | | | | | | | | | |

**Success**

The selected work report was submitted successfully.

OK

| Trans # | Trans Type | | Trans Status | Report Status |
|---------|------------|--|--------------|---------------|
| 1999322 | WH Adj. | Adj ELK, JANE | Open | Pending |
| 1998212 | WH Adj. | Test | Open | Released |

## Viewing the Work Area - Manual Files Created Online

To view the details of the adjustment created manually, go to the Account Tab, click **Actions** and select **Details.**  Once you have approved the adjustment, only the Details and Edit options will be available. The **Details** option will display payment details-Member and Employer Share Contributions generated by the adjustment.  The **Edit** will allow you to see the status of each employee that had been submitted in that adjustment. No edits will be able to be made to the file after the adjustment has been submitted to PSERS.

## Uploading a Work History Adjustment File

There are five steps involved in submitting multiple records at once:

1. **Create** a file in the correct format.  In most cases, this involves exporting the file from your payroll/HR software system.  Name the file as specified in the PSERS Filename Convention, described in *Uploading a File* section of this chapter. The file format is detailed under Chapter 18: "Standard File Format."

2. **Upload** the file to PSERS, as described under *Uploading a File* section of this chapter.

3. **Validate** the file to check for any errors or exceptions.  PSERS will validate the file immediately upon submission.

4. **Fix** the records with errors.  Go to the section's File History.  Any records that contain errors or exceptions will be flagged for you to examine.  Exceptions are shown for your information.  You may submit records with exceptions still in place but you should contact the Employer Service Center if it is a Contribution Rate exception and you believe the contribution rate is incorrect.

5. **Process** the file once all exceptions are verified and all errors are corrected.


## Uploading a File

First, access the Account tab located across the top banner above the **Dashboard**.

- From the Account tab, click the drop down menu on the **Upload File button** and select **Adjustment**.
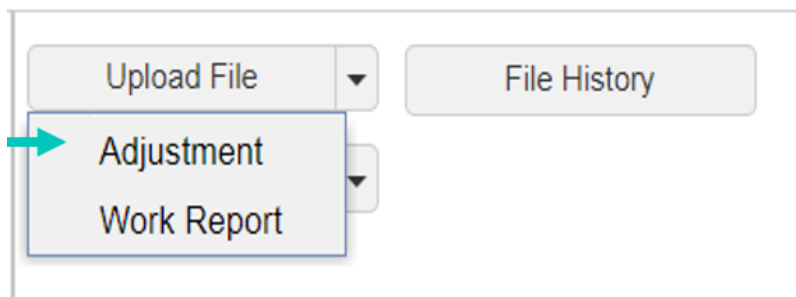


- Click **Browse** to locate the file created by your payroll software to be uploaded to PSERS.  This file must be in the correct format.  Name the file as specified in the PSERS Filename Convention:
    - An **Adjustments** filename must begin with your PSERS Employer Code followed by the 2-digit month and the 4-digit year.
    - **Example:**  Employer 1234 is submitting a Work History Adjustment file in July2011.  The file would be named: wra001234072011.v3d

- After selecting the file, you must enter a brief description of the file in the **Import Description** field.  After the file is transmitted, you will no longer see the file name.  Instead, you will only see the description you entered.

The description should contain the following:

- o   Your Employer Code.
- o   Name of the file on which you are working.

- o   The year and the month.

**Sample Description:**  Employer 3404 is submitting Work History Adjustment file to correct a January 2018 Work Report.  The description could be:



- The individual records will be validated when uploaded.  The validation process checks that the records in the uploaded file are in the correct format and that all necessary information is included.

- If you want to clear the information you entered into this window, click **Cancel**.  This will empty all the fields on the screen so you can start over.

- When you are ready to transmit the file, click the **Next** button.  ***Do not click this button more than once, even if it seems to be taking a long time***.  This transmits the file to PSERS.  The records will be validated to make sure they are correctly formatted and that all necessary information is included.

- After the file has been imported, you can either Close the Upload Adjustment window if you want to return later, or click **Details** to open the report right away.  Once in the report Details, there is a Summary tab you can click on to view the information referenced.

- At this point, a summary of the results will be displayed, such as:

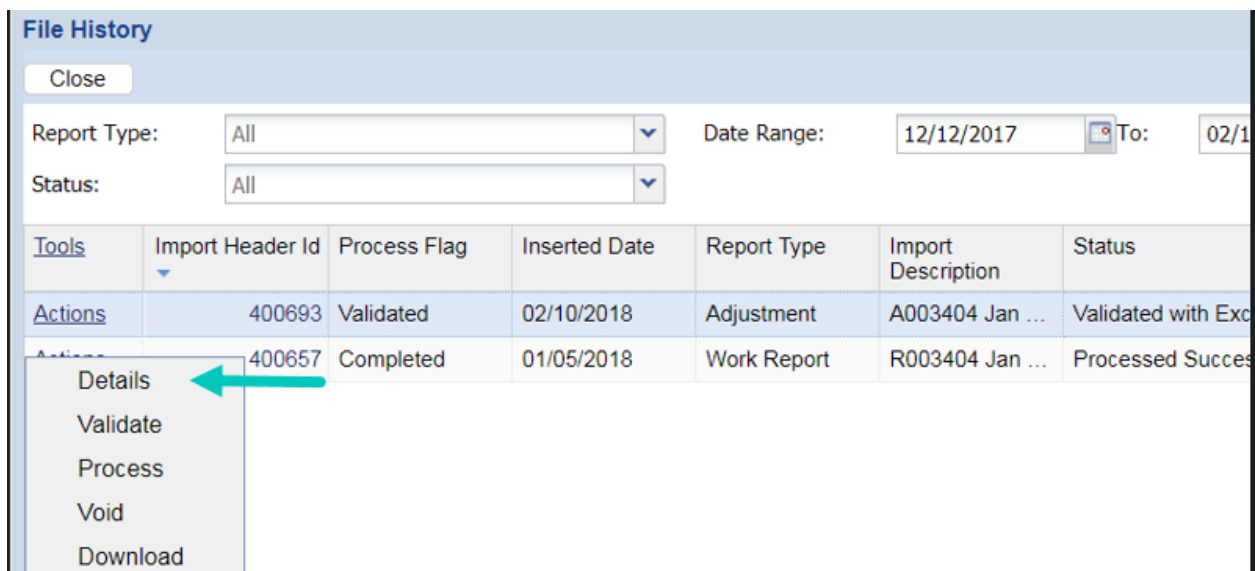|  | | |
|---|---|---|
| | Rows Imported: 330 | *shows number of records that were transmitted from the file* |
| | Rows Processed: 330 | *shows number of records that were validated* |
| Status: | Valid Rows: 327 | *shows number of records that passed validation check* |
| | Invalid Rows: 3 | *shows number of records that failed validation check* |
| | Exception Rows: 3 | *shows number of records with exceptions* |

All records in the uploaded file are placed in the **File History**.  They will NOT be submitted to PSERS automatically.  You MUST go to the particular import and select Details under Actions to check the records, correct any errors, and process the file before they will be submitted to PSERS.

## Work History Adjustment Work Area – File Window

### Viewing the File History - Created by File Upload

The **File History** window displays the file that was just uploaded as well as files (Work Reports and Work History Adjustments) that were uploaded in the past.  From the **File History** window click **Actions** to the left of the file you just uploaded, you have the following options:



- **Detail:**  Click to view the individual records in the file.  This option allows you to edit the information for a particular employee, add additional records, or delete an employee's record.

  Clicking "Detail" will take you to the Record Detail window described in *Work History Adjustment Work Area – Record Detail Window-File Upload* explained in this chapter.

- **Validate:**  Click Validate before processing file to ensure all changes within the file have been applied.  Validation checks that the records in the uploaded file are in the correct format and that all necessary information is included.  You will need to correct any records that do not pass the validation check before they can be submitted to PSERS.

- **Process:**  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.  If necessary, you can contact the Employer Service Center to delete a file that was processed but is still in "Pending" status.  **This must be done the same day that the file is approved.**  Once the file status is "Released", no one can delete it. If you approve the file but some of the records still contain errors, those records will NOT be posted to the system.  At this point, they cannot be fixed and submitted to PSERS.  Instead, create a Work History 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.

  For all of these reasons, a file should only be processed if the display indicates that ALL of the records in the file are valid.  The number in the "Valid Rows" column should match the number in the "Rows Imported" column and in the "Rows Processed" column.  The "Not Processed Rows" and "Invalid Rows" columns should both show "0."

  If the file contains any invalid records, those will be indicated with a red indicator in the Actions column.  In this case, click the red indicator to view the errors and correct the errors before processing the records.


- **Void:**  Click to void the selected file(s) entirely.  This can only be done before a file has been approved for submission to PSERS.  Use this option if a file was uploaded in error or contains too many errors to correct, and you want to delete it and upload a new file instead.

Work History Adjustment

- **Download**:  Click to download adjustment report to your computer.


## Work History Adjustment– Record Detail Window-File Upload

The Record Detail window displays the records within your file.  To navigate through the window, use the page finder which is displayed on the bottom left of the screen.  The total number of employees in the report are listed on the bottom right of the screen.

You have the following options from the Record Detail window:

- **Import Detail Status:** Use this drop-down menu to view only records that meet a certain criterion:

  - **All** - displays all of the records in the selected file.

  - **Not Processed** - displays records that have been added or edited and have not yet been validated.

  - **Validated Successful** - displays only records that have been through the validation check and are found to be in a valid format.

  - **Validated With Exceptions -** Records with non-standard data. They are shown for your reference so you can verify that the non-standard data is correct. These are often contribution rate discrepancies.

  - **Validated With Errors** - displays records that have been through the validation check and are found to contain errors. You must correct all errors before the record can be submitted to PSERS.

- **Scroll:** Use the vertical scroll bar to see additional records. Use the horizontal scroll bar to view the fields in a particular record without editing that record.

- **Download:** Click for a copy of what is in the detail work area, full report, or what is showing when a search is completed.

- **Exception Filter:** When in Edit mode, this filter displays all warnings or errors in validation for employees on the file. To determine who has the validation message, select message and all employees with that error or warning will be displayed.

- **Display Rows:** Displays rows in a From-To range.

  **Edit:** If you need to change the information in a record, you can do so by double clicking in the desired field and changing that field on the spot. To view all warning and error messages within an employee's adjustment line, click Actions on the left side of the row. All error and exception messages will be displayed in a pop up window.

  Edit the information in each field to correct any errors. When done editing, click **Save** to accept the changes you made and exit from this window. Click "Cancel" to exit from this window without saving any changes.

- **Add Member:** Click to add another record to the current batch. Double click in the Name/SSN column to enter the additional employee's social security number. The name, social security number and date of birth will then populate. The other fields for this employee will be blank and will need to be filled in by editing the record. Use the "Add" function when an employee is left out of the batch by mistake or if an employee's social security number was incorrect in the file that was submitted. This field cannot be edited so you need to delete the incorrect record and add a correct record.

- **Apply:** Click to apply changes made to the current record. Once all records are complete and edited to verify all warnings and correct all errors, click save.

- **Save:** Click to save any changes you made to the records. Do this after you have finished all adding, deleting, and editing of records. If you exit the Record Detail window (for example, if you log out or go to another part of the system) without saving, you will lose ALL changes you made since the last save. In this case, any records you added will be lost, any records you deleted will be restored, and any records you edited will be returned to their previous information. It is advisable to save your work periodically during the editing session if you are editing extensively. Save twice! **Make sure to wait until the record saves the first time before you click save the second time**. (The first "Save" will save the information to a temporary file and the second "Save" will save the information permanently.)

- **Cancel:** Click to cancel ALL changes you made to the records since the last "Save." This will delete any records you added and will return any records you edited to their previous information. It will also restore any records you deleted.

- **Go To Page**: Click inside the page number space and enter to go to a certain page in your report.

You will be ready to submit your records to PSERS after you:

- Finished adding, deleting, and editing records in the Record Detail window.

- Click **Save** to save your changes.

Clicking **Save** will take you to the **File History** page.  From there click **Actions** to the left of your newly uploaded adjustment.  To approve the adjustment, click **Validate** to ensure all changes made within the report have been applied.  Click **Process** to post your adjustments to PSERS.

NOTE: To delete a file - select **Delete** from the **Actions** menu.  You will receive a message "**Are you sure you want to delete the selected files?**"  Click **OK** to delete the files or **Cancel** to return to the prior step.

If you select **Process** and there are errors within the file, you will see the pop up below:
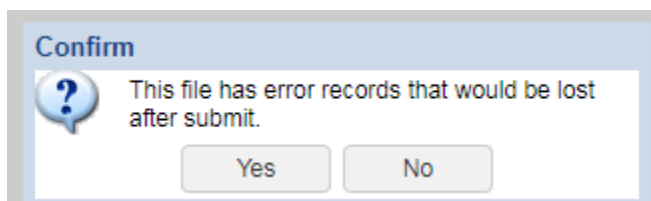


Once you have made all corrections click **Process**. You can then click close on the **File History** window and you will be taken to the **Account** tab.  You may have to refresh the browser to view your newly submitted adjustment.  Once processed, the **Actions** to the left of the file will allow you to review the payment details under **Details** and the status of the individuals in the file by clicking **Edit**.

## Releasing the information to the Employees' PSERS Record

Each day, once during the mid-day and again after business hours, PSERS releases all Work History Adjustments that have been approved for submission, except for Court Awards which must be reviewed before being released.  PSERS will automatically apply the information contained in the Work History Adjustment to your account with PSERS and to your employees' accounts.  After that time, you cannot change the Work History Adjustment.

You may view a Work History Adjustment the day after you approve the file.  Use the **Actions** button to the left of the newly posted adjustment and click **Edit** from the drop down.

When you approve your Work History Adjustment record/file, PSERS applies the corrected information to the fiscal year indicated in the "YEAR" field within the record.  If there are any associated Member (Employee) Contributions and Employer Contributions, the charges will be applied based on the due

amounts for that fiscal year with an associated due date equal to June of the fiscal year being corrected. PSERS may apply a delinquency interest charge to your PSERS account for both the employer's and the employee's portion of the contributions.  The delinquency interest is at the rate of 6% per annum, prorated for the number of days the payment was late.

| Mem Savings | MEM POS | EMP SH | EMP PA | ACT29 Exist | ACT29 Exist BOC | ACT29 New | ACT29 New BOC | Mem POS Balance |
|---|---|---|---|---|---|---|---|---|
| $37.50 | $0.00 | $158.70 | $4.15 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| $75.00 | $0.00 | $317.40 | $8.30 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| $75.00 | $0.00 | $317.40 | $8.30 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| $75.00 | $0.00 | $317.40 | $8.30 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| $75.00 | $0.00 | $317.40 | $8.30 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| $75.00 | $0.00 | $317.40 | $8.30 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| $75.00 | $0.00 | $317.40 | $8.30 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| $487.50 | $0.00 | $2,063.10 | $53.95 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |

## Examples:   Work History Adjustments

This section provides examples of how you would correct errors made in reporting work-related information to PSERS.

## Reporting Information that was OMITTED

### Salary/Contributions Not Reported

There may be times when you did not report the salary and/or contributions for an employee at the correct time.

**Example #1:**  A full-time, salaried employee earned $3,000 during the first quarter of the 2015 – 2016 fiscal year.  The employee was entered as a PSERS member at the time, but due to an administrative error, you left this employee off of your Monthly Report.  You paid the employee properly, and reported the employee's service time for the year correctly at the end of the year.  You withheld $225 of retirement contributions and remitted these to PSERS along with your other withholdings, but since you did not report the employee, these withholdings were not credited to their account.  When the employee requests a retirement estimate, they bring the missing quarter to your attention.

Correct this situation by submitting a **Work History Adjustment Record** with the fields set as follows:

- Reason Code: **SALARY (Payroll Correction)**

- Wage Indicator: **Yes**

- Contributions Withheld: **Yes**

- Wage Type: **Salary**

- Work Status: **ACTIVE**

- YEAR (Fiscal Year Ending): **2016** (the ending year of the 2015 – 2016 fiscal year)

- BASE: **3000.00**

- CONTRIB (Contributions): **225.00**

- DAYS: **60.00**

Since you withheld contributions properly and remitted these to PSERS at the correct time, no interest charges apply (unless these contributions were refunded to you as having been paid in error). If this happened, PSERS will apply a delinquency to your account for both your and the employee's portion of the contributions. This includes interest at the rate of 6% per annum, prorated for the number of days the payment was late from the original date it was due.

**Example #2:** Using the same situation as Example #1, if you withheld contributions from the employee's paycheck but did NOT remit these contributions to PSERS, the following applies:

Since you withheld contributions from the original payment to the employee but did not remit these contributions to PSERS, a delinquency will be applied to your PSERS account for both your and the employee portion of the contributions. This includes interest at the rate of 6% per annum, prorated for the number of days the payment was late after the end of the fiscal year.

From the employee's perspective, the wages and contributions in both of these examples would be credited to the correct fiscal year and would earn interest as if they had been in the account from June 30 of that year.

**Example #3:** Using the same situation as Example #1, if you did not withhold contributions from the employee's paycheck and the salary qualified for contributions, the following applies:

- Reason Code: **UNCRDT (Uncredited School Service)**

- Wage Indicator: **Yes**

- Contributions Withheld: **No**

- CONTRIB (Contributions): **0.00**

- WNC (Wages No Contribution): **3000.00**

- DAYS: **60.00**

Note: Days and/or Hours must be submitted when submitting WNC (so we can calculate the purchase of service billings correctly).

This Work History Adjustment will trigger PSERS to begin a Purchase of Service process for this employee. PSERS will generate a *Statement of Amount Due* to the employee for the retirement contributions that were never withheld but should have been. PSERS will also generate a *Statement of Amount Due* to you.

## Employees Work Report was REJECTED

PSERS will reject your Work Report record if you attempt to submit a monthly Work Report Record for an employee without first submitting Member Demographic Information or a Member Contract Record.

To correct this, submit the **Member Demographic Information** and the **Member Contract Record**. Then, you must submit a **Work History Adjustment Record** with the fields set as follows:

- Reason Code: **CNTRCT (Missing Member Contract Record)**

- Wage Indicator: **Yes**

- Contributions Withheld: **Yes** or **No** as appropriate *AND*

- All fields that should have been reported in the Work Report Record

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## Adjusting Information that was Reported INCORRECTLY

In some situations, an employee's salary, contributions, service units, and/or Member Purchase of Service Installments may have been reported to PSERS incorrectly.

## Incorrect Salary/Contributions Previously Reported

**Example:** A full-time, salaried employee was paid $3,500 in September 2016 but you accidentally reported $5,300 in your monthly Work Report. You reported the contributions correctly.

To correct the salary, submit a **Work History Adjustment Record** with the fields set as follows:

- Reason Code: **SALARY (Correction to Previously-Reported Salary or Contributions)**

- Wage Indicator: **Yes**

- Contributions Withheld: **Yes**

- Wage Type: **Salary** (note that the Wage Type must match the Wage Type at the time the work was performed)

- Work Status: **ACTIVE**

- YEAR (Fiscal Year Ending): **2017** (2016 – 2017 fiscal year)

- BASE: **–1800.00** (3,500 minus the 5,300 originally reported)

- CONTRIB (Contributions): **–135.00 (When PSERS applied the original reported information of 5,300, PSERS charged and applied the Contributions due amount calculated on the value in original BASE.)**

## Incorrect Service Time was Previously Reported When the Salary was Reported in Base, URCC, SUP, or OT Field

**Example:** A full-time, salaried employee worked 190 days during the 2015 – 2016 fiscal year, but you accidentally reported 195 days of service time.

To correct this, submit a **Work History Adjustment Record** with the fields set as follows:

- Reason Code: **SVCADJ (Service Adjustment)**

- Wage Type: **Salary** (note that the Wage Type must match the Wage Type at the time the work was performed)

- Work Status: **ACTIVE**

- YEAR (Fiscal Year Ending): **2016**

- DAYS: **–5.00** (190 – the 195 originally reported)

**Note: If the Adjustment Record includes both a change to service time and a change to salary, use the SALARY code rather than the SVCADJ code.**

## Incorrect Service Time was Previously Reported When the Salary was Reported in WNC Field

**Example:** A part-time, hourly employee worked 195 hours during the 2015 – 2016 fiscal year, but you accidentally reported 195 days of service time.

To correct this, submit a **Work History Adjustment Record** with the fields set as follows:

- Reason Code: **SVCADJ (Service Adjustment)**

- Wage Type: **Salary** (note that the Wage Type must match the Wage Type at the time the work was performed)

- Work Status: **ACTIVE**

- YEAR (Fiscal Year Ending): **2016**

- **WNC: .01**

- DAYS: **–195** (195 days originally reported)

- HOURS: 195

Note: If the Adjustment Record needs to correct days or hours when the original values were reported with the wages in the Wages No Contributions (WNC) field, you ***must*** add 1 cent to the WNC field whether you are adding or subtracting service time.

## Incorrect Member Purchase of Service Installments

**Example:**  A part-time, hourly employee is paying Member Purchase of Service Installments of $95 per month.  You accidentally report $59 per month to PSERS for September and October 2016 before the employee calls the mistake to your attention.

To correct this, submit a **Work History Adjustment Record** with the fields set as follows:

- Reason Code: **MEMPOS (Member Purchase of Service Installments Correction)**

- Wage Type:  **Hourly**

- Work Status:  **ACTIVE**

- YEAR (Fiscal Year Ending):  **2017**

- Member POS Installment:  **72.00**  ($95 – $59, times 2 months)

**Note:  If the Adjustment Record includes both a change to Member Purchase of Service Installments and a change to salary, use the SALARY code rather than the MEMPOS code.**

## Arbitration and Court Decision Payments

Contract salary awarded to an employee as a result of arbitration or a court decision is compensation for retirement purposes if the employee receives full back pay and benefits.  See Chapter 8:  "Reporting – Retirement Covered Compensation" for more information.

- Report the total amount that represents only the employee's reinstated full contract salary even though the amount of the award may have included interest or punitive damages.  Do not report any other awarded claims such as interest.

- Interest payments received as part of the award are NOT subject to retirement deductions. Report these in the NRCC field on the employee's Work History Adjustment Record.

- You must make retirement contributions on the gross amount of contract salary awarded, not on the net salary received by the employee.  If an award amount is reduced because of other outside income, you must still pay contributions on the full award amount.

**Example:**  An employee was awarded $20,000 (representing the six months of wages lost due to the suspension), but this amount was reduced by other outside income.  The employee must pay retirement contributions on the full $20,000 award.

- You must show the total amount of the award, the salary breakdown by year, and the days or hours of service time to be credited.

- If the court award spans fiscal years and/or contribution periods, then you must submit a Work History Adjustment Record for *each* fiscal year and/or contribution period with the corresponding salary and service reported in each.

- PSERS must review the court award/order before releasing any credit or debit to your and/or the employee accounts.

- Regardless of the Wage Indicator value, the employee and employer contribution rate will be based on the fiscal year in the adjustment lump record.

**Example:**  A salaried employee is terminated on December 17, 2015.  The employee feels the termination is wrongful and sues for full back pay, benefits, interest, and penalties.  The case goes to arbitration in August 2016, where it is decided that the employee will receive back pay and benefits for the remainder of his contract, from December 18, 2015 through June 10, 2016, as a $21,000 lump sum.  Since the employee has been working at another job since May 15, 2016 and received $3,000 in salary, the employer payment amount is reduced by $3,000, bringing the total you pay down to $18,000.  You and the employee must still pay retirement contributions on the full $21,000 award, so you will withhold $1,575 from the lump sum payment.  The employee will earn 49 days of service time (the remainder of the contract for which he is being paid).

Submit a **Work History Adjustment Record** with the fields set as follows:

- Reason Code: **CAWARD (Court Award)**

- Wage Indicator:  **No**

- Contributions Withheld:  **Yes**

- Wage Type:  **Salary**

- Work Status:  **TRMNTN**

- YEAR (Fiscal Year Ending):  **2016**

- BASE:  **18000.00**

- CONTRIB:  **1575.00** (at 7.5%)

- DAYS:  **49.00**

## Non-Arbitration/Court-Awarded Lump Sum Payments

### Retroactive Salary Increases Due to Late Contract Settlement
Lump-sum payments that represent the difference between the old contract salary and the new contract salary are compensation for retirement benefits.  See Chapter 8:  "Reporting – Retirement Covered Compensation" for more information.

- If the back salary increase spans fiscal years and/or contribution periods, then you must submit a Work History Adjustment Record for *each* fiscal year and/or contribution period with the corresponding salary and service reported in each.

**Note:** When a contract is settled and payments are made retroactively, you must withhold and report member contributions in the year earned. If the employee has retired or received a refund, PSERS will make any necessary adjustments to a retiree's benefit or additional payments to a refunded member.

## Back Pay Award

Lump-sum payments also include back pay awards that are privately negotiated with a (former) employee without a court order (See Arbitration and Court Decision Payments above for an example with a court order.) See Chapter 8: "Reporting – Retirement Covered Compensation" for more information.

- If the back pay settlement spans fiscal years and/or contribution periods, then you must submit a Work History Adjustment Record for *each* fiscal year and/or contribution period with the corresponding salary and service reported in each.

**Example:** You terminated a salaried coach in April 2016. The coach disputes the termination, seeking payment and service time for the remainder of his contract, through June 2016. In August 2016, you agree to these terms. You pay the coach a lump sum of $4,500, from which $292.50 in retirement contributions are withheld. The coach will receive 12 days of service time.

Submit a **Work History Adjustment Record** with the fields set as follows:

- Reason Code: **LMPSUM** (Lump Sum / Retro Pay Adjustment)

- Wage Indicator: **No**

- Contributions Withheld: **Yes**

- Wage Type: **Salary**

- Work Status: **TRMNTN**

- YEAR (Fiscal Year Ending): **2016**

- BASE: **4500.00**

- CONTRIB: **292.50**

- DAYS: **12.00**

## Suspension Settlement Agreement

Lump-sum payments that are privately negotiated with an employee as part of a disciplinary settlement agreement are usually not retirement covered compensation. See Chapter 8: "Reporting – Retirement Covered Compensation" for more information.

- If you reported the settlement pay and PSERS determines the salary was not retirement covered compensation, then you must submit a Work History Adjustment Record for *each* fiscal year and/or contribution period with the corresponding salary and service reported in each.

**Example:** You terminated an administrator in April 2014.  PSERS discovers you reported the salary associated with the termination agreement in the amount of $54,000.  Submit a **Work History Adjustment Record** with the fields set as follows:

- Reason Code: **SALARY (Correction to Previously-Reported Salary or Contributions)**

- Wage Indicator:  **Yes**

- Contributions Withheld:  **Yes**

- Wage Type:  **Salary**

- Work Status:  **TRMNTN**

- YEAR (Fiscal Year Ending):  **2014**

- BASE:  -5**4000.00**

- CONTRIB: **-4050.00**

- DAYS:  -**62.00**