

How-To: PERA Adjustments

- **All PERA refunds and one-time deductions must be entered by Central Payroll.**
 - **All one-time deductions must be entered as + (not R).**
 - **One-time deductions to employee contributions can only be entered on a payroll schedule where the employee is receiving pay.**
 - On the PERA Spreadsheet, there are comments in the header boxes that explain the type of data needed for each field. Please follow the formatting instructions – these are required by PERA for accurate processing.
 - Remember – as long as employee is a PERA Retiree, PERA DB, PERA DC, or State DC member, these PERA Adjustments do not affect AED or SAED.
 - If multiple payrolls are being corrected, use total amounts on the Payroll Adjustment Worksheet for refunds and one-time deductions. On the PERA Spreadsheet, use one line for each affected payroll.
 - RTR Gross (Retirement Gross) is found on the Employee Check Display screen of Payroll History (screen 003).
 - Percentages for regular employees (not Judges or State Troopers)
 - Employee Contribution: 8% of RTR Gross
 - State Contribution: 10.15% of RTR Gross
 - PERA AED (GTN 016): 1.4% of RTR Gross
 - PERA SAED (GTN 046): 0.5% of RTR Gross
- ❖ **Employee is incorrectly coded as a PERA Retiree, should be DB or DC.**
- [Payroll Adjustment Worksheet](#)
 - Refund: GTN 010
 - One-time: Employee Contribution GTN for 8% of RTR Gross, State Contribution GTN for amount of GTN 010
 - [PERA Spreadsheet](#)
 - Line 1
 - Enter Employer #, Member Name
 - Pay Per End Date – use the end date of the pay period that is being corrected
 - If employee should be DB
 - In DB Salary column, enter RTR Gross as a positive amount.
 - In Mem Contr column, enter 8% of RTR Gross as a positive amount.
 - If employee should be DC
 - In DC Salary column, enter RTR Gross as a positive amount.
 - In Retiree Salary column, enter RTR Gross as a negative amount.
 - Line 2 – only if employee should be DB
 - Enter Employer #, Member Name
 - Pay Per End Date – use the end date of the current pay period (schedule used for PAW)
 - In Mem Contr column, enter 8% of RTR Gross as a negative amount

How-To: PERA Adjustments

❖ Employee is incorrectly coded as DB or DC, should be a retiree.

➤ [Payroll Adjustment Worksheet](#)

- Refund: Employee and State Contributions
- One-time: GTN 010 for amount of GTN 003 refunded

➤ [PERA Spreadsheet](#)

- Line 1
 - Enter Employer #, Member Name
 - Pay Per End Date – use the end date of the pay period that is being corrected
 - If employee was paid as DB
 - In DB Salary column, enter RTR Gross as a negative amount
 - In Mem Contr column, enter 8% of RTR Gross as a negative amount
 - If employee was paid as DC
 - In DC Salary column, enter RTR Gross as a negative amount
 - In Retiree Salary column, enter RTR Gross as a positive amount.
- Line 2 – only if employee was entered as DB
 - Enter Employer #, Member Name
 - Pay Per End Date – use the end date of the current pay period (schedule used for PAW)
 - In Mem Contr column, enter 8% of RTR Gross as a positive amount

❖ Employee is incorrectly coded as DB, should be DC.

➤ [Payroll Adjustment Worksheet](#)

- Refund: GTNs 002 and 003
- One-time: DC Plan for same amounts: GreatWest (004 & 005), Hartford (006 & 007), PERA DC (008 & 009), or ICMA (123 & 124)

➤ [PERA Spreadsheet](#)

- Line 1
 - Enter Employer #, Member Name
 - Pay Per End Date – use the end date of the pay period that is being corrected
 - In DB Salary column, enter RTR gross as a negative amount
 - In Mem Contr column, enter 8% of RTR Gross as a negative amount
 - In DC Salary column, enter RTR gross as a positive amount
- Line 2
 - Enter Employer #, Member Name
 - Pay Per End Date – use the end date of the current pay period (schedule used for PAW)
 - In Mem Contr column, enter 8% of RTR Gross as a positive amount

How-To: PERA Adjustments

❖ **Employee is incorrectly coded as DC, should be DB.**

➤ [Payroll Adjustment Worksheet](#)

- Refund: DC Plan: Great West (004 & 005), Hartford (006 & 007), PERA DC (008 & 009), or ICMA (123 & 124)
- One-time: GTNs 002 and 003

➤ [PERA Spreadsheet](#)

- Line 1
 - Enter Employer #, Member Name
 - Pay Per End Date – use the end date of the pay period that is being corrected
 - In DB Salary column, enter RTR gross as a positive amount
 - In Mem Contr column, enter 8% of RTR Gross as a positive amount
 - In DC Salary column, enter RTR gross as a negative amount
- Line 2
 - Enter Employer #, Member Name
 - Pay Per End Date – use the end date of the current pay period (schedule used for PAW)
 - In Mem Contr column, enter 8% of RTR Gross as a negative amount

❖ **Colleges only: Employee incorrectly coded as PERA DB; should be student.**

➤ This PERA adjustment affects AED & SAED

➤ [Payroll Adjustment Worksheet](#)

- Refund: GTNs 002, 003, 016, and 046

➤ [PERA Spreadsheet](#)

- Line 1
 - Enter Employer #, Member Name
 - Pay Per End Date – use the end date of the pay period that is being corrected
 - In DB Salary column, enter RTR gross as a negative amount
 - In Mem Contr column, enter 8% of RTR Gross as a negative amount
- Line 2
 - Enter Employer #, Member Name
 - Pay Per End Date – use the end date of the current pay period (schedule used for PAW)
 - In Mem Contr column, enter 8% of RTR Gross as a positive amount

How-To: PERA Adjustments

❖ **Colleges only: Employee incorrectly coded as student; should be PERA DB.**

- This PERA adjustment affects AED & SAED
- [Payroll Adjustment Worksheet](#)
 - One-time: GTNs 002, 003, 016, and 046
 - Use Check-It-Out to calculate amounts
- [PERA Spreadsheet](#)
 - Line 1
 - Enter Employer #, Member Name
 - Pay Per End Date – use the end date of the pay period that is being corrected
 - In DB Salary column, enter RTR gross as a positive amount
 - In Mem Contr column, enter 8% of RTR Gross as a positive amount
 - Line 2
 - Enter Employer #, Member Name
 - Pay Per End Date – use the end date of the current pay period (schedule used for PAW)
 - In Mem Contr column, enter 8% of RTR Gross as a negative amount