

## 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