

Sending Files to Certify for Use with the OASIS Employer Reporting System

If you haven't already done so, now is the time to ensure your files are in the proper format and will successfully pass our file certification process. **Test files should be sent before the end of June 2013.** Once your payroll software provider and/or IT department have made the required changes, follow the steps below to send an OASIS test file that includes enrollment, demographic and payroll records.

Upon receipt of your file, we will perform a series of steps to ensure your file is compliant with OASIS requirements. Please allow two to three weeks for a response from our office due to the volume of files we are currently receiving.

File Certification Process

1. Access our website, www.psr-peers.org.
2. Click on the **Employers** tab.
3. Under **Employer News**, click the **Payroll Certification** link.
4. Enter login information and click **Login**.
 - a. HINT: Your District ID is a 3-digit number assigned to your district and your PIN is the number "1" followed by your District ID.
5. Select your payroll software provider from the drop down box.
6. Click **Browse...** to select the OASIS file to be uploaded.
7. Click **Open** once you have located the file saved on your computer.
 - a. NOTE: Your file must be a .CSV file. You will see a note indicating whether or not the file is acceptable based on the requirement.
8. Select **Upload File**.

Please keep the following file requirements in mind:

- Date of Birth is required.
- Term of Position is required.
- Term of Position must be 9, 10, 11 or 12.
- Term of Position must be blank for those with a Wage Type of "X" or "R."
- Position Code must be 000 for those with a Wage Type of "X" or "R."
- Pay Frequency/Reporting Type – If the file contains multiple pay frequencies (monthly, semi-monthly, etc.) the file header needs to have a "Y" in each of those fields.
- The Employment Status Date field should only be filled in when there is a change in employment status (someone goes from active to out on an unpaid sick leave, for example).

- The pay start and end dates must be included in the file if the employment status field is blank. The only time these dates should be blank is if there is a change in employment status and Gross Salary, Retirement Salary and Insurance Amount are all \$0.00 – in other words if the only thing being reported on the payroll detail record is an Employment Status and Employment Status date.

Please continue to transmit your regular payroll through EMERS in addition to sending us a test file in OASIS format. If you have any questions about the file certification process, please contact your ESR.

Register Now for the 6th Annual PSRS/PEERS Employer Conference



Join PSRS/PEERS for our 6th Annual PSRS/PEERS Employer Conference to learn about our Retirement Systems, Retirement System reporting, and how to help when you are faced with questions from staff about PSRS/PEERS.

2013 PSRS/PEERS Employer Conference: Do More: The Power of Positive Change

October 14, 2013

Capitol Plaza Hotel, Jefferson City, MO

Visit www.psr-peers.org to register online, view the conference agenda and find information on reserving a hotel room if you plan an overnight stay. Don't miss this opportunity! Register today.

Termination Information

Information Required for All Terminating Employees

If a member is not returning to your district next school year, you are required to report the following information through EMERS:

- Enter the last date of eligible employment (not the date of the last paycheck) in the "Termination Date" field in EMERS, and mark the check box indicating the final payment to the member has been made
- Report any adjustments to the amount of employer-paid insurance reported prior to marking "Final Pay" for the member

This information is required for all individuals retiring, taking account refunds, or simply terminating employment with your district. We cannot process a member's request for a refund or retirement application until we receive this information. Please contact your ESR for more information.

"Termination" Defined for New Retirees

An employee cannot collect retirement benefits until he or she has "terminated" employment. PSRS/PEERS Board of Trustees regulations state that an employee is not considered to have "terminated" employment for the purposes of collecting a retirement benefit if the employee is employed at a covered employer in any capacity within **one month** after the effective date of retirement, or has executed a contract to be employed in a position covered by the Retirement System prior to the receipt of the first retirement payment. This contract may be part of a retirement incentive that requires services, including "volunteer" services, after the effective date of retirement.

It is important to note:

- This regulation applies to all employment (part-time, temporary substitute, volunteer, Critical Shortage, etc.) with your district.
- Retirees who are finishing a summer school term that extends past the employee's effective retirement date will be affected by this regulation.

EXAMPLE

A member retires effective July 1, 2013. This member cannot do any work for any PSRS- or PEERS-covered employer until August 1, 2013, and cannot be under contract for any employment with a PSRS- or PEERS-covered employer until after the retiree receives his or her first benefit payment. This year, July benefit payments will be made on July 31, 2013.

More information is available on the Employer page of our website.

Contribution Rates for 2013-2014

Member and employer matching contribution rates remaining constant for any payroll reported for the 2013-2014 school year.

| PSRS Contribution Rates | | |
|---|---------------|---------------|
| | Employee Rate | Employer Rate |
| Active Members | 14.50% | 14.50% |
| Active Members Subject to Social Security Contributions | 9.67% | 9.67% |
| Full-Time Critical Shortage Retirees | 0% | 9.67% |
| PEERS Contribution Rates | | |
| | Employee Rate | Employer Rate |
| Active Members | 6.86% | 6.86% |
| Full-Time Critical Shortage Retirees | 0% | 6.86% |

New EMERS Rates File for 2013-2014

A new EMERS "rates" file will be available for download **on or before June 12**. A message will appear automatically during your first transmission after the "rates" file is available for download. Simply follow the prompts to download your new "rates" file. You will not be able to transmit information for the 2013-2014 school year until this "rates" file is downloaded.

Has Your Location Changed?

If your physical or mailing address has changed, please notify your ESR. We need to keep our records up-to-date to ensure that you receive all the mailings, checks, etc. that our office generates.

Working After Retirement

Pro-Rated Limits for First Year Retirees

New PSRS/PEERS retirees who retire in a month other than July are subject to pro-rated Working After Retirement limits during their first year of retirement. The pro-rated limits are available on our website.

EXAMPLE

A PSRS member retires effective January 1, 2014. That retiree cannot work for any PSRS- or PEERS-covered employer during the month of January, 2014. For the remainder of the 2013-2014 school year, he or she is limited to working no more than 275 hours, or earning no more than 25% of the full-time salary for the position in which the retiree is employed. On July 1, 2014, this retiree's Working After Retirement limits return to the full amounts (550 hours and 50% of full-time salary) for 2014-2015 and all subsequent school years.

Tracking Post-Retirement Employment: Your Responsibility as an Employer

When employing a PSRS or PEERS retiree, it has always been imperative that you track the work performed by each retiree to determine if and when the retiree exceeds the 550-hour post-retirement employment limit, and when PSRS retirees exceed the additional 50% salary limit.

The retiree is responsible for notifying our office when either of these limits is exceeded. You also have a responsibility to determine how the retiree is employed, to monitor the retiree's progress towards the limit(s), and to notify our office if and when one of the limits is exceeded. If verification of hours worked is required, we rely solely on you for this information. Additionally, please remember that **all** payroll data should be reported to PSRS/PEERS, including information on individuals not currently eligible for membership in PSRS or PEERS.

All employers, and retirees, are required to maintain a record of hours worked as a retiree for a covered employer. PSRS retirees and their employers are also required to maintain a record of retiree earnings. This record must be maintained for **all** retirees. We provide you, and the retiree with record-keeping forms, after the retiree is reported initially for the school year.

More information, as well as the **Working After Retirement Record** form, is available on our website, or from your ESR.

Update Your ESR Information

Please take a few moments to make sure your ESR listed in EMERS is correct.

To check (and change, if necessary):

1. At the main EMERS wizard, select **#6 System Functions**, then click **Next**.
2. Select **#1 Select School District**, then click **Next**.
3. With your district highlighted, click **Change**.
4. On the **General** tab, review the information concerning yourself plus your ESR/Support Name, then click **OK**.
5. Click **Select**.

Form SSA-1945 Due for All New, Non-Social Security-Covered PSRS and PEERS Members

Please remember that, as of January 1, 2005, the federal Social Security Administration requires that these members sign the SSA-1945, **Statement Concerning Your Employment in a Job Not Covered by Social Security**, and that you provide a **copy** of each form to PSRS/PEERS. Please go to www.socialsecurity.gov/form1945/ for more information.

Is That Educator Certificate “Expired” Or Just “Inactive”?

Please remember that any educator certificate (other than Provisional, Temporary Authorization and a VOC 1 certificate) that shows an expiration date on or after August 28, 2003 is “inactive” instead of expired for purposes of determining Retirement System eligibility. However, you should contact DESE Educator Certification at (573) 751-0051 to verify the status of a certificate. If the status of the certificate is truly “inactive” and not “expired,” PSRS/PEERS still considers that individual to be certificated for purposes of determining PSRS eligibility.

Employer-Paid Insurance Premiums – What to Include for Retirement

When reporting employer-paid insurance premiums to the Retirement System as a part of salary, please remember to include only employer-paid medical, dental and vision insurance premiums for **member** coverage. Other employer-paid premiums, such as family coverage, life insurance, disability insurance, etc. are not included in retirement salary, and should not be included in the insurance amount reported to us.

Additionally, any **employer** contributions to a member’s Health Savings Account should be included in the insurance amount reported to our office, and, as such, are subject to retirement contributions.

Remember, any employer payment to an annuity is not included in retirement salary, unless the payment is made in lieu of employer-paid medical, dental or vision insurance premiums for member coverage, and that amount cannot exceed the amount of employer-paid insurance for the district.

2012-2013 School Year Quickly Coming to a Close

Once again, we are rapidly coming to the end of the school year, and we want to provide you with a few reminders about our year-end reporting requirements. You can always find more information on our website, including step-by-step instructions and answers to our most frequently asked questions.

Reporting Deadlines

All 2012-2013 EMERS transmissions should be sent, and all contributions due remitted, by June 30, 2013. This includes payrolls for July and August that are for the year ended June 30, 2013. These payrolls should all be reported with Payroll End Dates of June 30, 2013.

It is vital that we have this information as soon as possible to pay all the new retirees for July in a timely manner. During any other month in the school year, we have 40 to 60 new retirees between the two Systems. In July, we typically have more than 2,500 new retirees, so you can see why timely information is very important.

It would also be a good idea, each time you log onto EMERS, to check to see if you have any files listed as “Pending” (Work, Ready, In Use or Sent). If you are not sure why those files are still showing pending, please contact your ESR to help you research the information contained in these files.

Annual Base Salaries Required

Please remember that all members for whom retirement salary and contributions have been reported for the 2012-2013 school year must have an Annual Base Salary reported. Annual Base Salaries are not a part of the payroll import in EMERS, but are reported through a Member

Work File. You cannot send your “Final District Payroll” without reporting all required annual base amounts. EMERS should prompt you to complete this work file if needed information is outstanding, or you can always contact your ESR for assistance.

Member Record Forms

In order to properly establish member accounts, we must have a completed **Member Record** form for every employee eligible for PSRS/PEERS membership. By utilizing the **member look-up** on our website, you can determine if a new **Member Record** form is needed for your new employee. Establishing a member account ensures that member contributions and interest are properly credited in the employees’ names so they can:

- Receive important information from the Retirement System
- Name beneficiaries on their accounts
- Receive proper service for their employment
- Receive retirement benefits or a refund when eligible

If you have any questions regarding **Member Record** forms, or need additional forms, please contact your ESR.

Final Payroll Information

When reporting your absolute final 2012-2013 payroll, please remember to mark that payroll as the “Final District Payroll.” You can set this indicator in your payroll program when creating your Import File. Remember to correct any “paid-ahead” insurance premiums for a terminating member in the same school year as those premiums were originally reported.

DESE Career Ladder Reporting Reminders

Since DESE is not funding any Career Ladder payments for this fiscal year, there should be **no Career Ladder batches** reported for the 2012-2013 school year. If your district has its own career ladder-type plan, that salary should be reported as regular salary, not Career Ladder.

Changing the EMERS Default Fiscal Year to 2013-2014

After you have completed all transmissions for the 2012-2013 school year, you need to change the default fiscal year in EMERS to 2013-2014. The fiscal year can be changed as follows:

1. From the Main EMERS Wizard, select **6. System Functions**, then click **Next**.
2. Choose **1. Select School District**, then click **Next**.
3. Select your school district from the list, then click **Change**.
4. Click on the **Payroll** tab at the top of the window.
5. Change the default year to **2014**.
6. Click **OK**.
7. Select your school district, then click **Select**.

Remember, before you can change the fiscal year in EMERS, you must have sent all required information for the previous school year to us.

Once the fiscal year has been changed, do not change it back to 2012-2013. If you have corrections for 2012-2013 after you change the fiscal year, please contact your ESR to assist you.

Other Items

Summer Employment

If your district employs an active PSRS or PEERS member for the summer, please remember that contributions to the appropriate Retirement System are required. Summer employment should be reported in the same fiscal year for which the payroll is budgeted.

If a new July 2013 retiree works in June, and is paid in a 2013-2014 payroll in July, your ESR should send you a 2013-2014 **Certification of Contributions** form requesting the salary and contribution information for that year. This will enable our office to use this salary in calculating the retiree's final benefit payment, and will help us avoid benefit adjustments after a member retires.

ESR Contact Information

Please remember that the toll-free numbers we have provided to contact your ESR should not be given to members for general, retirement-related questions. These numbers are only for use by district reporting personnel. Please refer all members to our general member toll-free number, **(800) 392-6848**. Our Information Center Representatives are available Monday through Friday from 7:30 a.m. to 5 p.m. to assist with member's questions about their retirement accounts.

EMERS Reports at Your Fingertips

Your EMERS program contains a report function that allows you to produce a variety of reports, either by member, payroll, or school year. Take a few moments to get familiar with the information that is available to you in reports generated by EMERS.