



Santa Clara County
Office of Education

A Champion for Children, Schools and Community

Payroll – Retirement

Reference Guide

District Business & Advisory Services

3/14/2012

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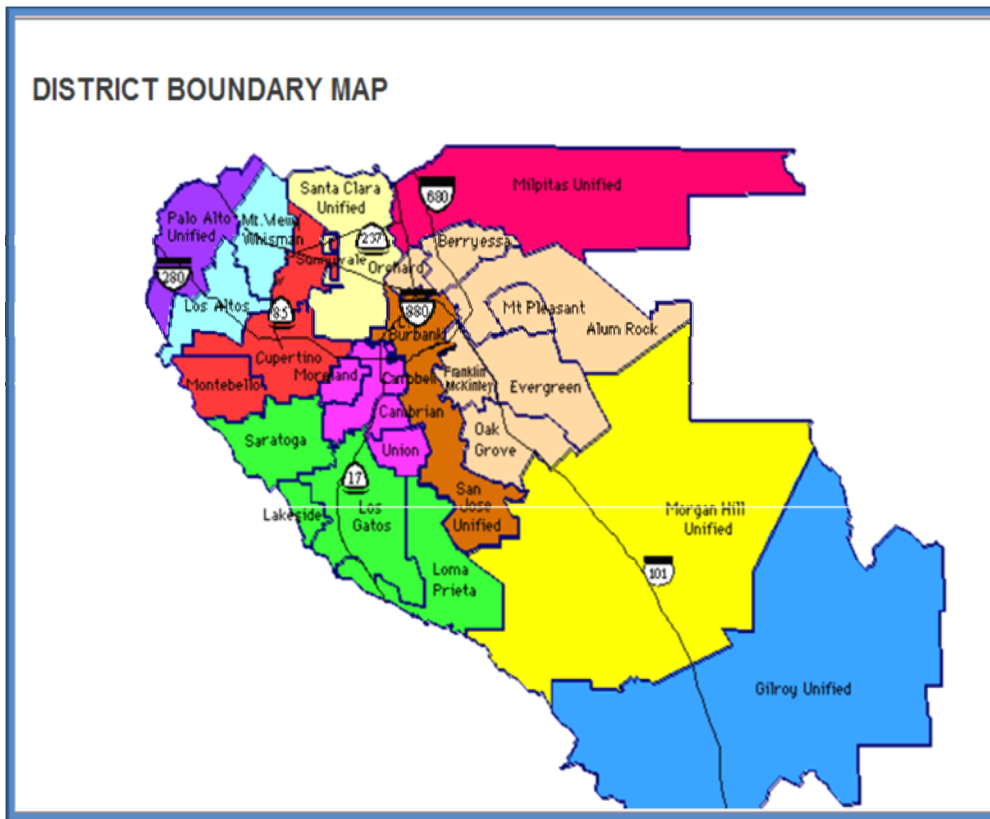
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Introduction

The Santa Clara County Office of Education (County Office) serves as a coordinating and regional service agency for local K-12 and community college school districts within the County of Santa Clara. An important function of the County Office is to provide resources and best practices in the area of school district business, including payroll and retirement reporting.

Santa Clara County contains 36 school districts grades K-12; with 6 unified districts, 5 high school and 20 elementary districts. Other local educational agencies include: 1 regional occupational centers/program (ROC/P), 2 joint powers agreements (JPAs), 4 community college districts, and the Santa Clara County Office of Education.

We have created this document as a resource for district payroll, personnel and retirement staff and hope that you will find it valuable. We invite you to offer comments and suggestions as to how we might better serve the public in the years.



District Business and Advisory Services

District Business and Advisory Services (DBAS) provides a full range of business services to all school districts and related educational entities in the county. We provide services in the areas of payroll, finance, attendance accounting, record retention, legislation, training, and the data processing systems associated with those areas.

SERVICES

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- [Attendance Regulation](#)
- [Financial Audit](#)
- [Payroll Audit](#)
- [Resources](#)

Advisory Services

DBAS calculates district revenue limits; distributes district apportionments; maintains district property tax revenues; reports on deferred maintenance and advises districts on accounting and financial reporting; acts as business manager for small service districts (less than 900 ADA); reviews district budgets, interim reports and audits.

Attendance Regulation

DBAS publishes school district calendars; advises and trains districts on attendance rules; collects and recommends certification of monthly attendance reports.

Business Services

DBAS maintains district cash balances; collects cash receipts; reconciles bank and county controller accounts; maintains master chart of accounts; provides new Fiscal Manager Orientations and ongoing business training and workshops on District best practices.

Payroll Audit

DBAS audits payroll input; processes wage garnishments; monitors retirement reporting and wage and tax reporting; disseminates information on payroll regulations; and audits W2 reporting.

Abbreviations

Common abbreviations used throughout this document:

- **DBAS**- District Business & Advisory Services
- **DB Account** – Defined Benefit Account (STRS)
- **DBS Account** – Defined Benefit Supplemental (STRS)
- **EIC** – Employer Information Circular (STRS)
- **EPMC** – Employer Paid Member Contributions (PERS)
- **PERS** – Public Employees Retirement System
- **REAP** – Remote Employer Access Program (STRS)
- **Ret. Base** – Pay Rate @ 100% FTE (QSS)
- **SCCOE**- Santa Clara County Office of Education
- **SEW** – Secure Employer Website (STRS)
- **SMF** – STRS Match File
- **SR** – Service Retirement (STRS)
- **St-Ded** – Statutory Deductions (QSS)
- **STRS** – State Teachers Retirement System

Payroll and Adjustments

Warrant Processing

Direct Deposit: Rejects & Recalls

Direct Deposit Recall

Background Information: A Direct Deposit Recall is initiated by the district when there is an error with the employee's pay or when the employee was not entitled to any compensation.

The Direct Deposit Request Form is faxed or e-mailed to your District's Accounting Specialist and the process is started. Once the form is received, the process will begin and it cannot be stopped. The days following the recall, DBAS will be generating a report of temporary credits and debits to our payroll account. Due to the fact that this is an initial temporary credit, there is a waiting period of five (5) business days. When DBAS confirms that the direct deposit recall is successful, the Accounting Specialist will contact the district payroll staff. The warrant will be cancelled on the next Payroll Cancel Warrant Run and will reverse the original entry made to the district's general ledger. This process is done one day before 10th of the Month and End of the Month Payroll Close.

Direct Deposit Reissue

Background Information: A Direct Deposit Reissue is processed when the bank has rejected a Direct Deposit due to an incorrect account or an account that is closed.

When DBAS receives notification on the Bank of America (BofA) report that is generated from the BofA website, they will process an Accounts Payable (A/P) Warrant for the Net Amount and send to the district the following day. There will be a notation of the cancelled warrant in the WR screen in QCC. The reports generated from the BofA website starts occurring on the day that the Direct Deposit is submitted. The notice can be received up to five (5) days after the Direct Deposit is submitted. A copy of the A/P Warrant and a report stating that the money was rejected will be emailed to the district's payroll staff by your District's Accounting

Specialist. District payroll staff will be advised to change the banking information to a valid Direct Deposit account or request to receive live warrants. Be advised that if the changes are not made in QCC, the system WILL NOT correct itself and produce a live warrant on payday the next month. Please make sure the corrections in QCC are made when notified of the rejection to ensure the employee will be paid in a timely manner the following pay day.

Stale Dated Warrants

Background Information: Warrants that are not presented for payment within a specific amount of time (180 Days) are considered stale dated and will no longer be valid for redemption.

Effective 01/04/2011, Bank of America created a stale dated process for districts who process payroll or accounts payable through the SCCOE disbursement accounts. This process states that all 180-day outstanding warrants will be automatically cancelled by the bank, based on the 365-day calendar year. The counting will start the next calendar day after the issue date of the warrant.

For example: A warrant that has the issue date 07/30/2011 will reach 180-days old on 01/26/2012. It becomes stale dated and gets cancelled automatically on 01/26/2012.

The report for all stale dated cancellations can only be generated on a monthly basis. A cancelled stale dated warrant will not appear under the bank's inquiry search during the month. DBAS contacts the Bank of America Service Center to verify the status of the warrant and whether it is cancelled at the bank due to it being stale dated.

DBAS prepares a cash transfer (TF) to refund the net pay amount of all stale dated payroll warrants that are in the stale dated cancellation report for that month. The Accounting Specialist will inform their district and provide the backup to support the cash transfer created.

Deceased Warrant Processing

Background Information: The district has a fiduciary responsibility to ensure that the final compensation of a deceased employee is received by their beneficiary.

If the recipient of a payroll check perishes while the warrant is still negotiable, the District needs to notify DBAS to hold and cancel payment of this warrant. DBAS will transfer the net amount of the payroll warrant via cash transfer (TF) to the district upon cancellation at the bank. The District will then issue a replacement warrant to the beneficiary to avoid any inconvenience to the family.

If a warrant is stale dated and the payee is deceased, DBAS will issue the net warrant back to the District via cash transfer (TF) for the stale dated warrant. The District will then issue a replacement warrant to the successor.

Reference:

Per California Probate Code section 13100 (used by all COEs), if 40 days have elapsed since the death of a person, their successor may collect any item of property that is money due the decedent as long it is valued at less than \$100,000. This can be done without any letters of administration or probate of the will.

Deferred Pay

Background Information: The Operations department at the Santa Clara County Office of Education begins the payroll extraction process after the districts have locked their payroll for the period. The payroll extraction must be error free in order for it to be successfully processed. Often the process becomes hindered due to errors on employee pay lines and the process cannot be completed. Manual intervention must be used to correct these errors so that payroll can be completed and warrants produced.

A common error reported is when an employee has a negative Deferred Pay amount. This is caused when the employee's pay schedule on the W4 Screen and Normal Payline do not match. Their normal pay line should reflect that same pay schedule that is on the W4 when an employee elects to be on Deferred Pay. Their net pay comes out at a positive number after the Statutory Deductions, Voluntary Deductions, and Deferred Pay are calculated. Other pay lines do not have to have the same schedule if the employee asks that they are not calculated for Deferred Pay.

Credential Holds

Background Information:

California Education Code section 45034 states, “No order for a warrant, and no warrant drawn pursuant to Section 42647, shall be drawn in favor of any person employed in a position requiring certification qualifications, unless such person is at the time the holder of a proper certification document in full force for the full time for which the requisition or warrant, as the case may be, is drawn, and on file or registered as required by law at the time and unless he is employed by the governing board of the unified school district, or district with over 10,000 average daily attendance or by the county superintendent of schools as provided in this code.”

The County Office of Education shall withhold all payroll warrants for certificated employees who provide services in a Certificated Position without possessing valid documents with the following stipulations:

- Teachers who are eligible to renew “Clear” may file the *CL-224- Approval of Services Rendered without a Valid Credential form* with the Credentials Unit of the Santa Clara County Office of Education. The Commission on Teacher Credential makes the decision to approve or disapprove these forms at its regularly scheduled Commission Meeting. This process can take up to several months to complete. Please be reminded that the payroll warrants shall be withheld until approval is received.
- Please be aware that there is no process to approve the services rendered by those persons whom are not eligible to renew a “Clear Credential”. It is the Districts’ responsibility to verify that all Certificated employees have valid Certification prior to rendering services.

The SCCOE Credentials Department sends DBAS a list that includes employees that have either revoked or expired credentials the day after payroll closes for the districts. This list includes the district, employee, and the date that the credential became invalid. The Accounting Specialists are required to inactivate the employee’s certificated pay lines and notify your district’s payroll staff once the report is received. It is not legal to change the employee to a classified account string if they were working in a certificated position.

The authorized manager at the district must certify in writing if the employee was working in a position that did not require a credential. This must include a statement that names the position the employee held, the dates that the employee worked in the position, and a copy of the job description. DBAS will make a determination and remove the credential hold if applicable.

Workers Compensation

Background Information: Employees who are injured on the job are compensated for wages missed during the time they are not able to work. The district is responsible for ensuring that the employee is paid accurately.

Generally, the district receives the checks directly from worker’s compensation. In the event the employee erroneously receives a worker’s compensation check, he/she must endorse the check over to the district.

The district payroll person is responsible for adjusting the workers compensation line in the payroll system and it is important to know that the amount of the worker’s compensation adjustment cannot exceed the employee’s **taxable gross wages**.

The first step to correct worker’s compensation would be to inspect the employees **PI** screen or the **PD** screen for payroll information needed to calculate the adjustment.

Sample Screen Shot of PI Screen

The screenshot displays the 'Payroll History' window for employee inspection. The main area shows a summary of earnings and deductions for the period ending 01/31/2012. Key values include a Gross pay of 872.03 and a Net Pay of 4.57. The 'Voluntary Deductions' table is as follows:

Code	Description	Employee Amount	Employer Amount	Subjectivity
4001	DUE CSEA	27.26	0.00	00
2909	DEN1 CENTRAL VALLEY TRUST, DEN	67.19	0.00	01
2524	DEN CENTRAL VALLEY TRUST, DEN	0.00	67.19	01
4905	EYE1 CENTRAL VALLEY TRUST, VISI	11.10	0.00	01
4517	EYE CENTRAL VALLEY TRUST, VISI	0.00	11.09	01
3039	DIS THE STANDARD (CTA-MEMBER)	0.00	3.14	00
6927	MED1 CENTRAL VALLEY TRUST INT	760.00	0.00	01
6558	MED CENTRAL VALLEY TRUST INTE	0.00	312.50	00

Examples of Workers Compensation Corrections: The district payroll person should adjust the worker's compensation line in payroll as follows:

Example 1:

Gross payroll – DEN1 – EYE1 -MED1- RETIREMENT-TSA equals workers compensation adjustment you can take for the pay period.

$$\$1,745.08 - \$118.94 - \$21.88 - \$858.60 = \$745.66$$

You workers compensation adjustment is \$745.66

Example 2:

Workers compensation is *higher* than the employee's taxable gross. Same employee, but this time the worker's compensation adjustment is for \$1,272.56.

Please note in the second example workers' compensation was adjusted for \$1,227.11. $\$745.66 - 1,227.11 = -481.45$ created a negative taxable gross.

Special Note: If at the end of the year the employee's payroll history record shows a negative taxable gross the system will not generate a W2 for this employee.

Third Party Sick Pay

Background: Third party sick leave is used when an employee receives reimbursement when they are unable to work. Historically, districts have processed their *Third Party Sick Leave* with the vendor issuing payments directly to the employee. These payments included deductions for the employee portion of FICA and Medicare, but did not include the employer portion of these burdens. The employer burdens were later processed by manual cash transfers to move the totals from the district’s general ledger to the SCCOE general ledger and a manual adjustment was made to the employee’s W2 totals at year end. This process created a variance between payroll history contained in the payroll system (QCC) and the W2 totals.

Relevance

Section 931.5 of the California Unemployment Insurance Code (CUIC) provides that third-party sick payments are “wages” for the purpose of reporting Unemployment Insurance (UI) and Employment Training Tax (ETT). These payments are also reportable as Personal Income Tax (PIT) wages, which are wages subject to California personal income tax. Even though PIT withholding on these wages is not mandatory, the wages are considered taxable income to the recipient and must be reported on the recipient’s California income tax return. Without exception, payments for third-party sick pay are not subject to State Disability Insurance* (SDI).

What Is Third-Party Sick Pay?

Third-party payers, such as insurance companies or trusts, pay sick pay in place of wages. These payments are made to employees under a plan established for a participating employer during any period when an employee is absent from work due to illness or injury. These payments are sometimes known as short-term disability payments.

What is NOT considered Third Party Sick Leave?

- Payments made by a third party when the employee has paid the premiums are not third-party sick pay.
- Sick pay which is made after the first six calendar months following the last calendar month in which the employee performed services for the employer...
- Payments received under a workers' compensation law and SDI payments.
- A third party who makes sick payments to an employee as an agent of the employer is not considered a third-party payer. The determining factor as to whether a third party is an agent of the employer is whether the third party bears any insurance risk. If the third party bears no insurance risk and is reimbursed on a cost-plus-fee basis, the third party is an agent of the employer. Sick payments made by an agent of an employer are defined as "wages" paid by the employer.

Per the Publication 15-A of the Internal Revenue Service, there are two scenarios for the payment of Third-Party Sick Pay.

Employer's Agent: The third party that makes payments of sick pay as your agent is not considered the employer and generally has no responsibility for employment taxes. This responsibility remains with the employer. These payments should be paid directly to the employer and the employee should be paid through the employer's payroll system. Liability for payment of employee and employer taxes is the responsibility of the employer.

Third Party Not Employer's Agent: A third party that makes payments of sick pay other than as an agent of the employer is liable for federal income tax withholding (if requested by the employee) and the employee part of the social security and Medicare taxes. The third party is also liable for the employer part of Social Security, Medicare, FUTA and 1099 reporting.

SCCOE Policy

- Districts must ensure that third party vendors that are making payments directly to the employees are responsible for the tax remittance and reporting.
- All third party sick leave requiring district burden tax payments need to be processed through the payroll system.
- Manual processing of third party sick leave totals will no longer be processed. By eliminating the need for manual adjustments during calendar year end processing, payroll history records will retain data integrity and employees should receive their W2 forms earlier in January.

Payroll Cancellations

Background Information: School districts notify DBAS that a warrant is cancelled in the QCC system due to an incorrect pay or the employee was not entitled to any compensation.

All expenditures are reversed on the District's general ledger during the Payroll Warrant Cancellation process. Occasionally, there has been payments made out to different entities on your employee's behalf and we need to recuperate those amounts. DBAS will review the PAY510 Cancellation Warrant Report for any voluntary deduction payments that were made. Your Accounting Specialist from DBAS will create a cash transfer to cover the payments made to Credit Unions, TSA, and Dues on behalf of your employees. It will be the district's responsibility to recover those amounts from their employee if they were overstated. The district will be notified and asked for the appropriate account string to use for the transaction. The transfer and the PAY510 Cancellation Warrant report will be emailed to the district payroll staff upon approval.

Payroll Cancels and Re-issues

- ❖ This next section will illustrate 4 scenarios requiring payroll cancels and reissues and how they should be processed to correctly state the employee’s payroll history in QSS and ultimately their W-2.
 - **Example #1:** The warrant was issued in error to the employee and the employee was terminated on the day of or after the issuance of the erroneous check.

	Warrant Issued	Cancel in QSS
Gross	7,420.50	-7,420.50
Fed Tax	394.60	-394.60
State Tax	147.10	-147.10
OASDI		
Medicare	104.68	-104.68
TSA	250.00	-250.00
Retirement	593.64	-593.64
Vol. Ded.	337.95	-337.95
Vol.Ded.-Credit Union	600.00	-600.00
<u>Vol.Ded.-Granishment</u>	<u>150.00</u>	<u>-150.00</u>
<u>Net Pay</u>	<u>4,842.53</u>	<u>-4,842.53</u>

Steps to follow:

1. Calculate check amount to be collected from the employee. This includes...
 - a. The Net Pay Amount + TSA + Credit Union + Garnishment
 - b. \$4,842.53 + \$250.00 + \$600.00 + \$150
 - c. Which equals \$5,842.53
2. The district should then notify the employee of the amount to be remitted back to the district.
3. The district will then endorse the check received from the employee to SCCOE
4. DBAS will then cancel the erroneous payroll warrant in QCC and money will be posted back to the district via a TF entry.

- **Example #2:** The Employee is overpaid but still employed by the district.

	<u>Warrant Issued</u>	<u>Warrant Should Be</u>	<u>Difference</u>	<u>Warrant Canceled in QSS</u>
Warrant No.	92000001	92000002	-	92000001
Issue (Cancel) Date	01/31/11	02/04/11	-	02/04/11
Gross	7,420.50	5,000.00	2,420.50	-7,420.50
Fed Tax	394.60	275.00	119.60	-394.60
State Tax	147.10	110.00	37.10	-147.10
Medicare	107.59	72.50	35.09	-107.59
TSA	250.00	250.00	-	-250.00
Retirement	593.64	400.00	193.64	-593.64
Vol. Ded.	337.95	-	337.95	-337.95
Vol.Ded.-Credit Union	600.00	600.00	-	-600.00
<u>Vol.Ded.-Garnishment</u>	<u>150.00</u>	<u>150.00</u>	<u>-</u>	<u>-150.00</u>
<u>Net Pay</u>	<u>4,839.62</u>	<u>3,142.50</u>	<u>1,697.12</u>	<u>-4,839.62</u>

Steps to follow:

1. Calculate the check amount to be collected from employee:
 - a. Net Pay Amount + TSA + Credit Union + Garnishment
 - b. \$1,697.12 + \$0.00 + \$0.00 + \$0.00
 - c. Which equals \$1,697.12
2. The District will contact the employee and have them issue a check back to the District for the Net Pay Amount of \$1,697.12.
3. The district will then endorse the check received from the employee to SCCOE.
4. DBAS will cancel the 1st erroneous warrant for \$4,839.62 in QCC only.
5. The District will then issue a new warrant with the correct Net Pay Amount of \$3,142.50. At this point the employee’s payroll history will be correctly stated.

6. DBAS will cancel the reissued warrant at the BANK only so that the new warrant can not be cashed but is still reflected in QSS.

The new warrant should include the TSA (\$250.00), Vol.Ded.-Credit Union (\$600.00), and Vol.ded. Garnishment (150.00) amounts, since SCCOE will not be able to get these three items back.

- **Example #3:** The employee is paid twice (i.e., a duplicate payment.)

	Warrant Issued	Duplicate Payment	Next Reg. Payroll	Warrant Cancelled in QSS
Warrant No.	92000003	92000010	92000015	92000010
Issue (Cancel) Date	01/31/11	02/10/11	02/28/11	02/28/11
Gross	7,420.50	7,420.50	7,420.50	-7,420.50
Fed Tax	394.60	394.60	394.60	-394.60
State Tax	147.10	147.10	147.10	-147.10
OASDI				
Medicare	107.59	107.59	107.59	-107.59
SDI				
TSA	250.00	250.00	500.00	-250.00
Retirement	593.64	593.64	593.64	-593.64
Vol. Ded.	337.95	337.95	337.95	-337.95
Vol.Ded.-Credit Union	600.00	600.00	1,200.00	-600
<u>Vol.Ded.-Garnishment</u>	<u>150.00</u>	<u>150.00</u>	<u>300.00</u>	<u>-150.00</u>
<u>Net Pay</u>	<u>4,839.62</u>	<u>4,839.62</u>	<u>3,839.62</u>	<u>-4,839.62</u>

Steps to follow:

1. Calculate the check amount to be collected from the employee:
 - a. Net Pay Amount + TSA + Credit Union + Garnishment
 - b. \$4,839.62 + \$0.00 + \$0.00 + \$0.00
 - c. Which equals \$4,839.62
2. The district must contact the employee and have them issue a check back to the district for the NET Pay Amount of \$4,839.62.

3. The district will endorse the check to SCCOE.
4. DBAS will cancel the duplicate warrant for \$4,839.62 in QCC only. At this point the employee's payroll history will be correctly stated in QCC.
5. Then the district will add the amounts of the TSA (\$250.00), the Credit Union (\$600.00), and the Garnishment (\$150.00) to the next regular payroll warrant.

- **Example #4:** Payroll warrant issued to the wrong employee because they had the same last name.

	Employee A	Employee A	Employee B	Employee B
Warrant No.		92000025	92000020	92000020
Issue (Cancel) Date				
Gross		5,678.70	5,678.70	-5,678.70
Fed Tax		1,026.15	1,026.15	-1,026.15
State Tax		356.72	356.72	-356.72
OASDI				
Medicare		82.34	82.34	-82.34
SDI				
TSA				
Retirement				
Vol. Ded.				
Vol.Ded.-Credit Union				
<u>Vol.Ded.-Garnishment</u>				
<u>Net Pay</u>		<u>4,213.49</u>	<u>4,213.49</u>	<u>-4,213.49</u>

Steps to follow: Employee A & Employee B have the same last name. The warrant should have been issued to Employee A but was issued to Employee B.

1. Employee B cashed the check, but there is no payroll history in QCC for Employee B. All the payroll history appears under Employee A.
2. The warrant issued to Employee B should be canceled in QCC only to correct Employee A’s payroll history.
3. The District should then issue a new warrant for Employee A.
4. Once Employee A cashes the check at the bank, DBAS will cancel this warrant at the Bank only.

Garnishments

Background Information: As a courtesy to the Districts, we process garnishment payments to garnishing agencies for employees at Santa Clara County School Districts. Currently, we do not pass the fees for this service to the employees who have active orders. The law allows for the collection of these fees, we will be reviewing the cost of garnishment processing and communicate any changes when a decision has been reached.

Currently, we receive garnishment orders, modifications, and withdrawals from various agencies. Each agency has specific rules and regulations. Nonetheless, all garnishments must be processed during the first payroll after ten days of our receipt. ***If a withdrawal is not received before the district payroll close date, then the payment must be remitted to the garnishing agency.***

Please see the list of the major types of garnishments processed and any information specific to that agency.

Agency	Voluntary Deduction Vendor Code	Comments
1. Internal Revenue Service	5515***	
2. Franchise Tax Board	5514*	
3. Child Support Division	5513**	Check sent directly to persons
4. Child Support Division	5511**	Within Santa Clara County
5. Child Support Division	5516**	Outside of Santa Clara County
6. Student Loan Division	5520****	
7. Court Ordered Debt	5517*	
8. Sheriff's Department	5512*	
9. Vehicle Registration Division	5521*	
10. Out of State Order	5518**	
11. Bankruptcy	5519*	

*Must have over \$942 in stat net to garnish earnings, 25% of the disposable income unless modified by the agency

** Flat payment amount set by the Agency

*** Employee can only take home \$791 based on a "single" filing status (refer to IRS tables)

**** 15% of the disposable income & must have over \$ 942 in STAT NET

Garnishments are generally the end result of a failure to pay. As recourse, agencies are able to collect money owed from employees including interest and penalties through court orders.

W2 Reporting Changes for the Calendar Year of 2012

Background Information: In 2011, the Internal Revenue Service delayed W-2 reporting of the value of health care coverage, making 2011 an optional reporting year. Now in [Notice 2011-28](#), the IRS has given further relief to small employers, granted additional exemptions, and provided guidance on what to report.

Beginning with the 2012 Form W-2, generally issued to employees in 2013, most large employers must report the cost of group health care coverage provided to employees. There are several exceptions to this rule:

What coverage must be reported?

Internal Revenue Code Section 6051(a) (14) provides that the “aggregate cost” of all “applicable employer-sponsored” coverage must be reported on the W-2. *The cost that must be reported is the amount paid by the employer (including, in most cases, any amounts paid by employer-provided flex credits), or amounts paid on either a pre-tax or after-tax basis by the employee (including imputed after tax costs, such as domestic partner costs).* Amounts paid on a pre-tax basis by the employee through a flexible spending account (FSA), however, do not need to be reported.

The IRS Notice indicates that the cost of group health coverage must be reported. It provides that the costs of the following plans are not subject to reporting: stand-alone dental or vision coverage; long term care coverage; salary reduction contributions to an FSA account; contributions to an HSA, Archer MSA, or HRA; and HIPAA “excepted” benefits, such as accident, accidental death and dismemberment, disability, workers’ compensation, liability insurance, and automobile medical payment insurance.

What costs must be reported?

The costs reported are the employer costs (including flex credits granted) for the covered employee, plus the employer cost for any covered dependent, plus any amount paid by the employee on a pre-tax or an after-tax basis for such coverage (except for amounts paid through an FSA account). The IRS Notice states that the COBRA premium rate, less the administrative charge, may be used as the basis for the costs reported.

The Notice also contains helpful guidance for employers that use composite or blended rates. If the employer charges the same rate to all employees, regardless of the scope of coverage, it can report that same cost for all employees. Similarly, if the employer charges rates based on a coverage category, i.e., employee, employee plus one, employee plus family, the employer can report the same cost for each coverage category.

Finally, the IRS Notice indicates that the cost of the coverage must be determined on a calendar year basis. Therefore, some COBRA rates will need to be converted to a calendar year amount for purposes of W-2 reporting. If a former employee requests a W-2 before the end of a calendar year, the employer does not need to include the cost of coverage on the midyear W-2 issued pursuant to such request.

Where reported

The aggregate employer cost is reported in Box 12, using Code DD, on the 2012 IRS Form W-2 (no reporting required in 2011). The reporting is for “information only” and does not make such amounts taxable.

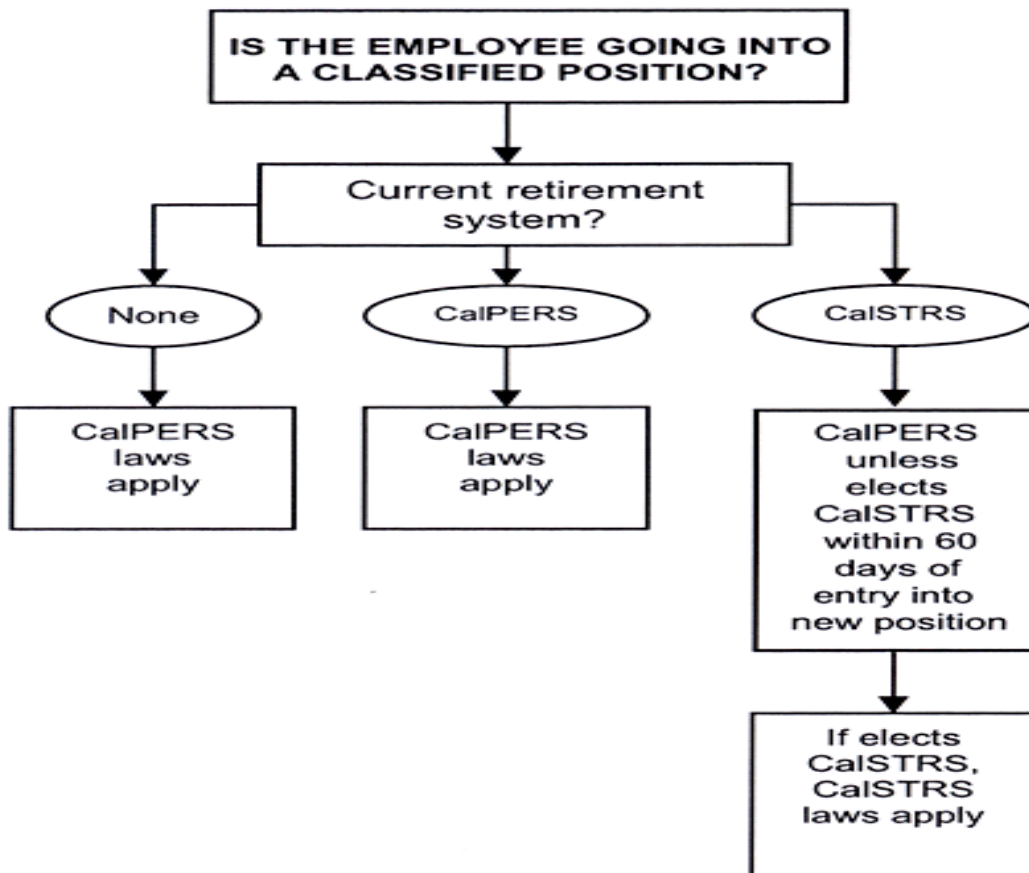
Districts on the County QCC system should report current employee information accurately.

Retirements

CalPERS or CalSTRS

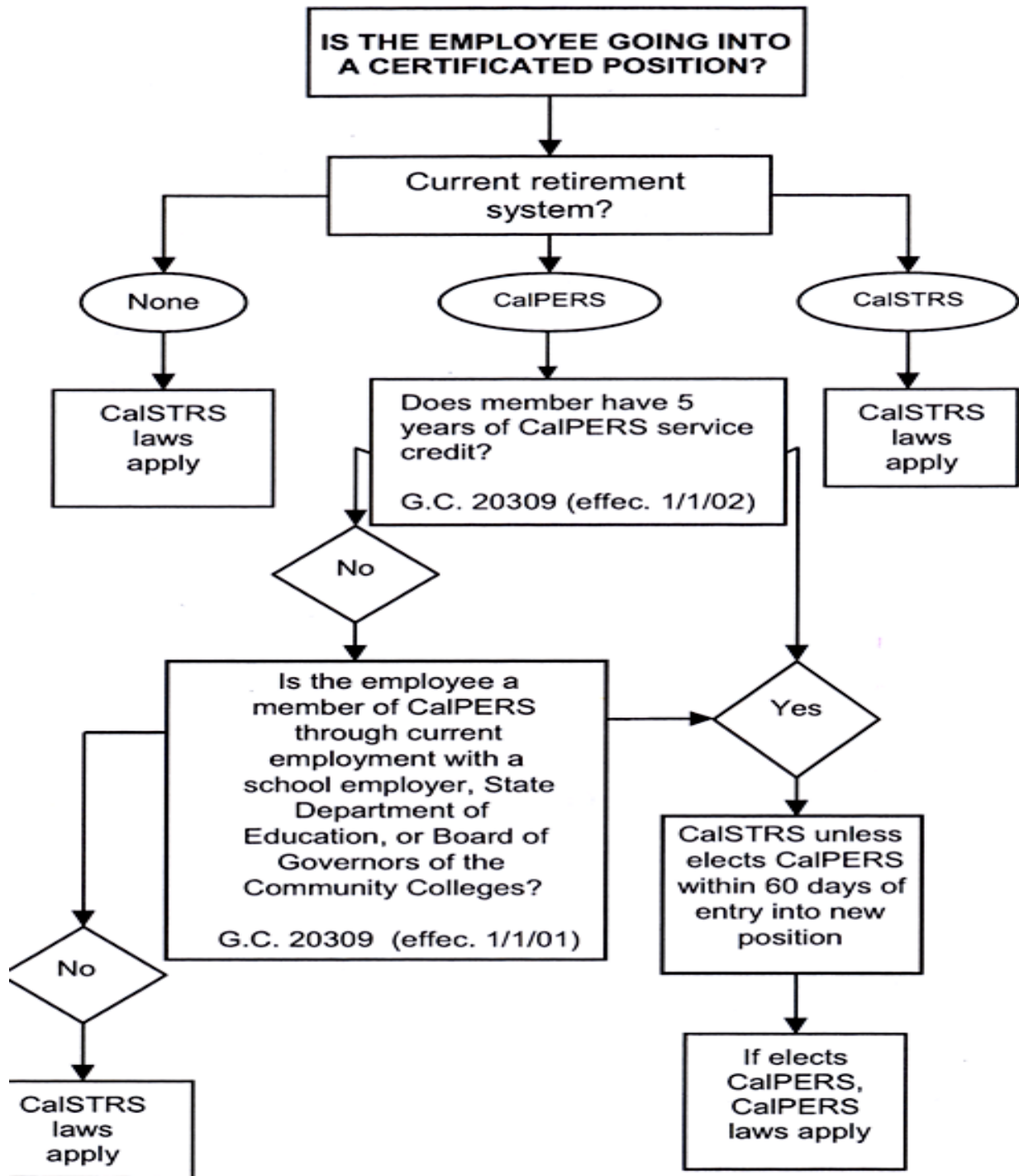
Background Information: Many times employees change from one job to another and the retirement system chosen may be in question. Please refer to the CalPERS/CalSTRS decision tree below.

CalPERS/CalSTRS RETIREMENT SYSTEM ELECTION



2/22/2012

8



Employers are required to notify employees of their right to elect to stay with their retirement system within 10 days of hire date. Compare and know the difference of each system's default.

- If a CalSTRS member takes a job to *perform QUALIFYING Classified service covered by CalPERS*, the employee has 60 days to submit Form ES 372 electing to have that service reported to CalSTRS. Otherwise the service will be reported to CalPERS by default.
- If a CalPERS member takes a job to *perform QUALIFYING Certificated service covered by CalSTRS*, the employee has 60 days to submit Form ES 372 electing to have that service reported to CalPERS. Otherwise the service will be reported to CalSTRS by default.

References:

Employer Information Circular Volume 25; Issue 11 dated August 5, 2009 for a complete description of Situation, Election, Right and Action (*CalPERS/CalSTRS Decision Tree*)

Publication: *Join CalSTRS? Join CalPERS?* From <https://sew.calstrs.com> From Home Page click on Reference Items, Publications, click on Search and Open to download

Please fax a copy of this form to STRS (916) 414-5476. Keep a copy for your record.

Please Note: If a STRS Member takes a classified position that DOES NOT meet the criteria for mandatory membership, then this option DOES NOT apply. Non-Member Classified earnings are NOT reportable i.e. AC-P-C 00-0-0.

If a PERS Member takes a certificated position that DOES NOT meet the criteria for mandatory membership, then this option DOES NOT apply. Non-Member Certificated earnings ARE reported to STRS. See section of AC-P-C codes for STRS Non-Members. However, the employee DOES have the option to elect membership via Permissive Election form ES350 for this certificated position.

STRS

STRS Mandatory Membership Qualification

Mandatory Membership (Transaction Code 11), Under Pending Ret W4 Screen & REAP

*The following are circumstances in which the employees **must** elect to become a member of STRS:*

- FTE 100% (Account Code 57) Membership Date is the first day of employment.
Ed Code 22501
- FTE 50% K-12 (Account Code 57) Membership Date is the following day of the pay period upon completing 50% of the contract.
Ed Code 22502 & 26400 (e)
- Substitute Teacher (Account Code 54) Reached 100 days or 600 hours within a fiscal year & within 1 district. Membership date is the first day of the following pay period in which they reached 100 days or 600 hours.
ED Code 22503
- Part-Time or Adult Ed (Account Code 55) Reached 60 hours or 10 days within 1 pay period & within 1 district. Membership date is the first day of the following pay period in which they reached the 60 hours or 10 days.
ED Code 22504 (b) (d) & 26400 (f)

Procedure:

- Verify current status at <https://sew.calstrs.com>
- From Home page click on **REAP**, enter Tax ID=SSN, then click *Search*
- If status is “**Person not found**” click on Mass Update, enter Tax ID=SSN, then click search. Add Membership using Transaction Code 11 from the drop down menu; please complete all boxes with the exception of LAUSD Number. Use employees info from MA screen QSS.
- If status is “**Non-Member**” click on the Update tab, select Transaction Code 11 from the drop down menu, enter Effective Date.
- **Ensure that the MEMBERSHIP DATE coincides with the date that creditable service commenced.**
- Then log into QSS and open the W4 screen:
- Set up an employee as a “Member” using the appropriate St-Ded and AC-P-C codes (please refer to that section of the binder for a list of valid codes).
- Set up the employee in the PR screen using the same set up as the W4 screen for NML pay.
- *If DB Status is “Member” then the person is already in membership status and therefore, no action is required.*

STRS Permissive Membership Form

Permissive Membership (Transaction Code 81), Under Pending Ret W4 Screen & REAP Form ES 350 or Permissive Election Form as we normally refer to it.

An employee, whom performs creditable service and is excluded from mandatory membership, may elect membership at any time - even if the employee has declined membership in the past. Part-time employees with less than 50% FTE and Substitute Teachers should receive this form on the date of hire.

Ed Codes: 22515 & 22455.5

Procedure:

- Verify current status at <https://sew.calstrs.com>
- From Home page click on **REAP**, enter Tax ID=SSN then click *Search*
- If “Electing” membership and status is “**Person not found**” click on Mass Update, enter Tax ID=SSN, then click search. Add Membership using Transaction Code 81 from the drop down menu; please complete all boxes with the exception of LAUSD Number. Use employees info from MA screen QSS.
- If “Electing” membership and status is “**Non-Member**” click on the Update tab, select Transaction Code 81 from the drop down menu, enter Effective Date.
- **Ensure that the MEMBERSHIP DATE coincides with the date that creditable service commenced.**
- Fax this form to STRS (916) 414-5476 & keep a copy for your records, do not forward to COE.
- Then log into QSS and open the W4 screen:
- Set up employee as a “Member” using the appropriate Stat-Ded and AC-P-C codes (please refer to that section of the binder for a list of valid codes).
- Set up the employee in the PR screen using the same set up as the W4 screen for NML pay
- *If Electing membership and DB Status is already “Member”, please keep a copy for your records do not forward to the COE or STRS.*

STRS Non-Member

Non-Member (Transaction Code 02) Under Pending Ret W4 Screen& REAP

An employee who performs creditable service and does not qualify for Mandatory Membership and does not Elect Membership ***MUST still be reported to CalSTRS as a Non-Member status.***

Procedure:

- Verify current status at <https://sew.calstrs.com>
- From Home page click on **REAP**, enter Tax ID=SSN then click *Search*
- If “Declining” membership and status is “**Person not found**” click on Mass Update, enter Tax ID=SSN, then click search. Add Non-Member using Transaction Code 02 from the drop down menu; please complete all boxes with the exception of LAUSD Number. Use employees info from MA screen QSS.
- **Ensure that the NON-MEMBER DATE coincides with the date that creditable service commenced.**
- Keep the form for your records; do not forward to COE or to STRS.
- Then log into QSS and open the W4 screen:
- Set up employee as a “Non-Member” using the appropriate Stat-Ded and AC-P-C codes (please refer to that section of the binder for a list of valid codes).
- Set up employee in PR screen as well using the same set up as the W4 screen.
- *If declining membership and DB Status is already “Non-Member” or “Refund”, please keep this form for your records. Do not forward it to the COE or STRS.*

STRS Name, DOB and Gender Change

Other Transaction Codes under Pending Ret W4 Screen & REAP

Procedure:

- Name Change, as it appears on the SSN card:
Transaction Code 50 at CalSTRS/SEW/REAP
- DOB or Gender Change:
Transaction Code 51 at CalSTRS/SEW/REAP

STRS Membership Codes- W4 Screen

Ret: Retirement System (District Determines)

- 01 = STRS Member
- 03 = STRS Retiree
- 05 = STRS Non-Member

SMF Status: STRS Match File (This field gets updated on a Daily Basis)

- 01 = STRS Member
- 02 = STRS Non-Member
- 07 = STRS Refunded = Non-Member
- 21 = STRS Retiree (SR)

Pending Ret: Pending Retirement (Transaction Codes REAP)

- 11 = Mandatory Member
- 81 = Permissive Election ES350
- 02 = Non-Member
- 50 = Name Change
- 51 = DOB or Gender Change
- 61 = Retired

STRS Contribution Rate for Fiscal Year 2011-2012

- Employee 8%
- Employer 8.25%
- RWP Employer 9.713%

STRSAC-P-C Codes

- AC = Account Code
- P = Pay Code
- C = Contribution Code

STRS AC-P-C (Account Codes)

- 36 = Reduced Workload Program, **Board & STRS Approval Required(RWP)**
- 44 = Substitute *Year Round School ONLY*
- 45 = Part-Time, Hourly/Daily Rate or Adult Ed *Year Round School ONLY*
- 46 = Sabbatical *Year Round School ONLY*
- 47 = Full or Part-Time Contract *Year Round School ONLY*
- 54 = Substitute
- 55 = Part-Time Hourly/Daily or Adult Ed
- 56 = Sabbatical
- 57 = Full or Part Time Contract
- 58 = Hourly/Part-Time **Community College ONLY**
- 61 = Retired Teacher
- 62 = Exchange/Sojourn Teacher **Must have a contract with foreign Country's COE**
- 71 = Defined Benefit Supplemental (DBS)

STRS AC-P-C (Pay Codes)

- 0 = Annual Member or Special Compensation
- 1 = Twelve Month Contract
- 2 = Eleven Month Contract
- 3 = Ten Month Contract
- 4 = Hourly Rate **Non-Member or Retiree**
- 8 = Daily Rate **Non-Member or Retiree**

STRS AC-P-C (Contribution Codes)

- 0 = No Contributions: ***Non-Member or Retiree***
- 1 = Current: ***Member Contributions***
- 3 = Arrears: Prior Period EARNINGS Adjustment, *DOES Generate Service Credit, Start/End Date required for proper service credit adjustment*
- 5 = Retro: Pay Rate/RET BASE Change, *Does NOT Generate Service Credit, Start/End Date required for proper change in Pay Rate*
- 6 = Special Compensation: ***Member, Non-member or Retiree***

Members Year Round School (Ret:01&St-Ded:TMNS)

<u>CURRENT</u>	<u>ARREARS</u>	<u>RETRO</u>	<u>Pay Rate</u>	<u>Ret:Base</u>
10 Month Contract	47-3-1	47-3-3	47-3-5	Monthly
11 Month Contract	47-2-1	47-2-3	47-2-5	Monthly
12 Month Contract	47-1-1	47-1-3	47-1-5	Monthly
Special Comp	47-0-6	47-0-6	47-0-6	Rate = Ret.Base Always
Substitutes	44-0-1	44-0-3	44-0-5	Annual
Part-Time/Adult Ed	45-0-1	45-0-3	45-0-5	Annual

Members Conventional School (Ret: 01 & St-Ded: TMNS)

<u>CURRENT</u>	<u>ARREARS</u>	<u>RETRO</u>	<u>Pay Rate</u>	<u>Ret:Base</u>
10 Month Contract	57-3-1	57-3-3	57-3-5	Monthly
11 Month Contract	57-2-1	57-2-3	57-2-5	Monthly
12 Month Contract	57-1-1	57-1-3	57-1-5	Monthly
Special Comp	57-0-6	57-0-6	57-0-6	Rate=Ret.Base Always
Substitutes	54-0-1	54-0-3	54-0-5	Annual
Part-Time/Adult Ed	55-0-1	55-0-3	55-0-5	Annual
DBS	71-06	71-0-6	71-0-6	Rate = Ret.Base Always

Members on Reduced Workload Program (Ret:01&St-Ded:TMNSRW)

<u>CURRENT</u>	<u>ARREARS</u>	<u>RETRO</u>	<u>Pay Rate</u>	<u>Ret:Base</u>
10 Month Contract	36-3-1	36-3-3	36-0-5	Monthly
11 Month Contract	36-2-1	36-2-3	36-0-5	Monthly
12 Month Contract	36-1-1	36-1-3	36-0-5	Monthly
Special Comp	36-0-6	36-0-6	36-0-6	Rate = Ret.Base

Please note: RWP requires Board and STRS approval; please reference EIC10-1 Volume 26 Issue 3 for a complete description of requirements and application.

Members Community College (Ret:01&St-Ded:TMNS)

	<u>CURRENT</u>	<u>ARREARS</u>	<u>RETRO</u>	<u>Pay Rate</u>
10 Month Contract	57-3-1	57-3-3	57-3-5	Monthly
11 Month Contract	57-2-1	57-2-3	57-2-5	Monthly
12 Month Contract	57-1-1	57-1-3	57-1-5	Monthly
Special Comp	57-0-6	57-0-6	57-0-6	Rate = Ret.Base Always
Substitutes	54-0-1	54-0-3	54-0-5	Annual
DBS	71-06	71-0-6	71-0-6	Rate = Ret.Base Always
Part-Time Faculty	58-0-1	58-0-3	58-0-5	Annual

Community College ONLY - please remember to use Classification Codes and Base Hours for **Part-Time Faculty Members**, reference EIC09-1 Volume 25 Issue 8: Reporting Requirements for Community Colleges.

Classification CodeBase Hours (minimum)

01 – Lab Instructor	525
02 – Lecturer /General Instructor	525
03 – Adult Education Instructor	875
04 – Librarian	1050
05 – Counselor	1050

For more information please reference EIC10-1 Volume 25 Issue 12: Community College Reporting to the Defined Benefit Program for Part-time Faculty & Employer Directive 2009-03 Community College Reporting Assignment Codes.

Non-Members Year Round School (Ret:05& St-Ded: TFNSR)

	<u>Current</u>	<u>Arrears</u>	<u>Retro</u>	<u>Pay Rate (Ret:Base)</u>
10 Month Contract	47-3-0	47-3-3	47-3-5	Monthly
11 Month Contract	47-2-0	47-2-3	47-2-5	Monthly
12 Month Contract	47-1-0	47-1-3	47-1-5	Monthly
Special Comp	47-0-6	47-0-6	47-0-6	Rate = Ret.Base Always
Substitute	44-4-0	44-4-3	44-4-5	Hourly
Substitute	44-8-0	44-8-3	44-8-5	Daily
Part-Time/Adult Ed	45-4-0	45-4-3	45-4-5	Hourly
Part-Time/Adult Ed	45-8-0	45-8-3	45-8-5	Daily

Non-Members Conventional School (Ret: 05 & St-Ded: TFNSR)

	<u>Current</u>	<u>Arrears</u>	<u>Retro</u>	<u>Pay Rate (Ret:Base)</u>
10 Month Contract	57-3-0	57-3-3	57-3-5	Monthly
11 Month Contract	57-2-0	57-2-3	57-2-5	Monthly
12 Month Contract	57-1-0	57-1-3	57-1-5	Monthly
Special Comp	57-0-6	57-0-6	57-0-6	Rate = Ret.Base Always
Substitute	54-4-0	54-4-3	54-4-5	Hourly
Substitute	54-8-0	54-8-3	54-8-5	Daily
Part-Time/Adult Ed	55-4-0	55-4-3	55-4-5	Hourly
Part-Time/Adult Ed	55-8-0	55-8-3	55-8-5	Daily

Non-Members Exchange/Sojourn (Ret: 05 & St-Ded: TMNSR)

	<u>Current</u>	<u>Arrears</u>	<u>Retro</u>	<u>Pay Rate (Ret:Base)</u>
10 Month Contract	62-3-0	62-3-3	62-3-5	Monthly
11 Month Contract	62-2-0	62-2-3	62-2-5	Monthly
12 Month Contract	62-1-0	62-1-3	62-1-5	Monthly
Special Comp	62-0-6	62-0-6	62-0-6	Rate = Ret.Base Always
Substitute	62-4-0	62-4-3	62-4-5	Hourly
Substitute	62-8-0	62-8-3	62-8-5	Daily
Part-Time/Adult Ed	62-4-0	62-4-3	62-4-5	Hourly
Part-Time/Adult Ed	62-8-0	62-8-3	62-8-5	Daily

Non-Members Community College (Ret:05)

	<u>Current</u>	<u>Arrears</u>	<u>Retro</u>	<u>Pay Rate (Ret:Base)</u>
10 Month Contract	57-3-0	57-3-3	57-3-5	Monthly
11 Month Contract	57-2-0	57-2-3	57-2-5	Monthly
12 Month Contract	57-1-0	57-1-3	57-1-5	Monthly
Special Comp	57-0-6	57-0-6	57-0-6	Rate = Ret.Base Always
Substitutes	54-4-0	54-4-3	54-4-5	Hourly
Substitutes	54-8-0	54-8-3	54-8-5	Daily
Part-Time Faculty	58-4-0	58-4-3	58-4-5	Hourly
Part-Time Faculty	58-8-0	58-8-3	58-8-5	Daily

Districts that offer Alternative Retirement Plans for Non-Members please use: PAR, ING or APP as your 4th thru 6th character option for St-Ded. These Plans require 8000 Vol-Ded.

STRS Guide on AC-P-C codes for Retirees (Ret:03&St-Ded:TMNSR)

<u>Retirees</u>	<u>Current</u>	<u>Arrears</u>	<u>Retro</u>	<u>Pay Rate (Ret:Base)</u>
10 Month Contract	61-3-0	61-3-3	61-3-5	Monthly
11 Month Contract	61-2-0	61-2-3	61-2-5	Monthly
12 Month Contract	61-1-0	61-1-3	61-1-5	Monthly
Special Comp.	61-0-6	61-0-6	61-0-6	Rate =Ret:Base Always
Substitutes	61-4-0	61-4-3	61-4-5	Hourly
Substitutes	61-8-0	61-8-3	61-8-5	Daily
Part-Time/Adult Ed	61-4-0	61-4-3	61-4-5	Hourly
Part-Time/Adult Ed	61-8-0	61-8-3	61-8-5	Daily

STRS St-Deds (W4 &PR Screens)

TFNSR – STRS Non-Member (Ret: 05)

- **T:**State & Federal
- **F:**Social Security & Medicare
- **N:**No SDI
- **SR:** No Contributions Report Only

TMNS – STRS Member (Ret: 01)

- **T:**State & Federal
- **M:**Medicare
- **N:**No SDI
- **S:**STRS Contributions

TMNSR – STRS Retiree (Ret: 03)

- **T:**State & Federal
- **M:**Medicare
- **N:**No SDI
- **SR:** No Contributions Report Only

TMNN or TFNN – Non Reportable

- *Used for Specific Circumstances:*
 - Vacation Pay Off
 - Retirement Incentives Paid AFTER Retirement
 - Classified Position that does NOT Qualify for Retirement

TMNSRW – STRS Member (Ret: 01)

- **T:** State & Federal
- **M:** Medicare
- **N:** No SDI
- **SRW:** STRS Contributions are based on Ret.Base instead of Earnings. Employer Rate is 9.713% for FY 2011-12

Districts that offer Alternative Retirement Plans for Non-members please use: PAR, ING or APP as your 4th thru 6th character option for St-Ded. These Plans require 8000 Vol-Ded.

STRS Coding Various Compensation Types

STRS Stipend for Special Comp WITH Release Time:

Release Time is when the teacher is excused from their normal assignment to perform additional duties (*during normal school hours*).

These contributions remain in the DB account and are factored into the members’ final compensation at the time of retirement.

AC-P-C code 57-0-6

The following screen shot illustrates the processing of Special Comp in QCC.

Please also refer to the section detailing valid codes for a list of appropriate codes to be used.

The screenshot displays the 'Pay Lines' window in the QSS/OASIS system. The interface includes a menu bar (File, Options, Navigation, Window), a toolbar with various icons, and a status bar at the bottom showing 'Yr: 2012 Dist: 92 Site: 0 GS: W 3/6/2012 2:05:07 PM'. The main area shows a form for entering compensation details. At the top, there are tabs for different compensation types: 1/1-CELL, 2/2-NML, 3/3-RLFD, 4/4-SPC*, and 5/5-CELL. The '4/4-SPC*' tab is selected. Below the tabs, there are fields for 'Placement', 'FTE' (set to .0000), 'M Adj', 'Hr Rt' (0.00), 'Base Pay' (0.00), 'Base Ret' (0.00), 'O' (0.00), 'Mo/Yr' (0.00), 'Da/Yr' (0.00), 'Hr/Day' (0.00), 'Work Cal' (0000), and 'BU' (00). There are also fields for 'Pos Code', 'Job Code', and 'Work Loc' (0000). Below these are ten 'Bonus' fields (Bonus 1 to Bonus 10) and 'Total' and 'Pct' fields. The 'Pay' and 'Ret' fields show 0.00. A table below shows 'Adjustment' details with columns for D, Rate, Units, RT, S, Ex-Gross, Pay Type, St-Ded, SP, EP, Ret. Base, AC, P, C, WSC. The 'Adjustment' table has two rows: one with Rate 75.00, Units 1.00, RT LZ, S P, Ex-Gross 75.00, Pay Type SPC, St-Ded TMNS, Ret. Base 75.00, AC 57, P 0, C 6, WSC; and another with Rate 0.00, Units 0.00, Ex-Gross 0.00, Pay Type SPC, St-Ded TMNS, Ret. Base 0.00, AC 57, P 0, C 6, WSC. Below the adjustment table is a table for 'Name', 'Pay Schd', 'Cy', 'HR/DAY', 'S', 'B', 'F', 'Start', 'End', 'User', 'Annual Contract', and 'FTD Paid'. The 'Pay Schd' is 'EOMREG', 'HR/DAY' is '1', 'Annual Contract' is '0.00 / 00', and 'FTD Paid' is '-720.00'. At the bottom, there is a table with columns for 'Pront', 'Fnd Resc Y', 'Objt SO', 'Goal Func', 'CstCtr', 'Ste Mngr', 'SBI', 'Ex-Gross', and 'FTD Paid'. The table has two rows: one with Pront 0.00, Fnd Resc Y L, Objt SO 870-3060-0-5911-, Ex-Gross 0.00, and FTD Paid; and another with Pront 0.00, Fnd Resc Y **Totals**, Ex-Gross 0.00, and FTD Paid.

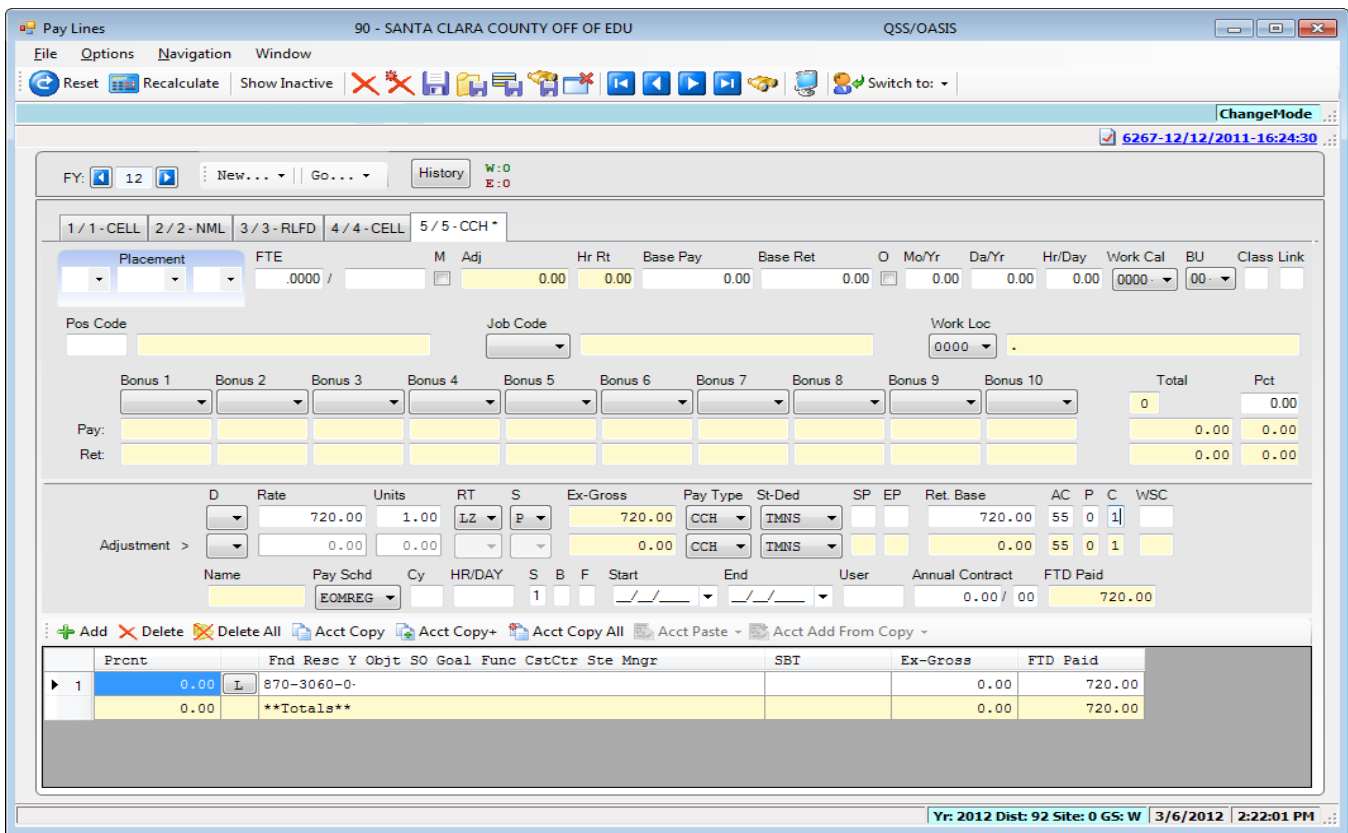
STRS Stipend for Additional Duties WITHOUT Release Time:

Without Release Time is when the teacher performs duties outside of their normal work hours (before or after school). These contributions are transferred to the DBS account at the end of the fiscal year.

AC-P-C code 55-0-1 Additional Duties include:

- Teaching an extra period
- Coaching
- Attending Trainings
- Summer school
- Noon duty supervision
- Preparing for a class or workshop
- Professional Development

The screen shot below describes the proper processing for such compensation within QCC.



STRS Bonuses and Allowances:

Please keep in mind that reporting these stipends and/or bonuses incorrectly has a significant impact on the member’s final compensation. As a result, a retired member will be overpaid in service retirement benefit from the retirement date to the date the corrections are made by the employer. **This is one of the most common Employer Audit Findings by STRS.**

AC-P-C code 71-0-6 Bonuses and Allowances include:

- Retirement Incentives
- Retention Bonus
- Recruitment/Signing Bonus

The screen shot below describes the accurate processing of such compensation in QCC.

The screenshot shows the 'Pay Lines' window in the QCC system. The window title is '90 - SANTA CLARA COUNTY OFF OF EDU' and the user is 'QSS/OASIS'. The interface includes a menu bar (File, Options, Navigation, Window) and a toolbar with buttons for Reset, Recalculate, Show Inactive, and navigation arrows. The main area displays a 'ChangeMode' button and a timestamp '6267-12/12/2011-16:24:30'. Below this, there are fields for 'FY: 12', 'New...', 'Go...', and 'History'. The 'Placement' section shows '1/1-CELL', '2/2-NML', '3/3-RLFD', '4/4-CELL', and '5/5-DBS*'. The 'FTE' is set to '.0000'. The 'Hr Rt' is '0.00' and 'Base Pay' is '0.00'. The 'Base Ret' is '0.00'. The 'O' field is '0.00'. The 'Mo/Yr' is '0.00' and 'Da/Yr' is '0.00'. The 'Hr/Day' is '0.00'. The 'Work Cal' is '0000' and 'BU' is '00'. The 'Class Link' is empty. The 'Pos Code' and 'Job Code' fields are empty. The 'Work Loc' is '0000'. Below these are ten 'Bonus' fields (Bonus 1 to Bonus 10) and a 'Total' field set to '0'. The 'Pct' field is '0.00'. The 'Pay:' field is '0.00' and 'Ret:' is '0.00'. The 'Adjustment' section shows 'D' (Rate: 720.00, Units: 1.00, RT: LZ, S: P, Ex-Gross: 720.00, Pay Type: DBS, St-Ded: INNS, Ret. Base: 720.00, AC: 71, P: 0, C: 6, WSC:) and 'Adj' (Rate: 0.00, Units: 0.00, Ex-Gross: 0.00, Pay Type: DBS, St-Ded: INNS, Ret. Base: 0.00, AC: 71, P: 0, C: 6, WSC:). The 'Name' field is empty, 'Pay Schd' is 'EOMREG', 'Cy' is empty, 'HR/DAY' is '1', 'S' is '1', 'B' is empty, 'F' is empty, 'Start' and 'End' are empty, 'User' is empty, 'Annual Contract' is '0.00 / 00', and 'FTD Paid' is '720.00'. At the bottom, there are buttons for 'Add', 'Delete', 'Delete All', 'Acct Copy', 'Acct Copy+', 'Acct Copy All', 'Acct Paste', and 'Acct Add From Copy'. A table at the bottom shows the following data:

Prct	Fnd Resc Y	Objt SO	Goal	Func	Cat	Ctr	Ste	Mngr	SBT	Ex-Gross	FTD Paid
0.00	L	870-3060-0-								0.00	720.00
0.00		**Totals**								0.00	720.00

The status bar at the bottom right shows 'Yr: 2012 Dist: 92 Site: 0 GS: W 3/6/2012 2:32:26 PM'.

STRS Bonus, Allowances or Stipends:

These Bonus and Allowances remain in the members DB account and are factored into the member’s final compensation.

AC-P-C code 57-0-6 Bonuses, Allowances or Stipends include:

- Travel
- Cell Phone
- Credential Bonus
- Parcel Tax
- Teacher-In-Charge
- Cash in Lieu of Benefits
- Off the Salary Schedule Payment
- Class Size Overload K-12

The screen shot below describes the accurate processing of such compensation in QSS.

The screenshot displays the QSS/OASIS payroll system interface. At the top, it shows the window title '90 - SANTA CLARA COUNTY OFF OF EDU' and 'QSS/OASIS'. The main area contains a form for entering pay line details. Key fields include 'Placement' (5/5 - CRED), 'FTE' (.0000), 'Hr Rt' (0.00), 'Base Pay' (0.00), and 'Base Ret' (0.00). Below these are fields for 'Bonus 1' through 'Bonus 10', with 'Bonus 1' set to 720.00. The 'Pay' field is also set to 720.00. The interface includes various dropdown menus and buttons for actions like 'Add', 'Delete', and 'Acct Copy'. At the bottom, a summary table shows the following data:

Line	Pront	Ex-Gross	FTD Paid
1	0.00	0.00	720.00
	0.00	0.00	720.00
	Totals		

Please refer to the STRS Employers’ Creditable Compensation Guide for a complete list of compensation scenarios.

When to Annualize a Pay Rate (Ret.Base):

- STRS Members working in substitute daily or hourly positions
- STRS Members working in part-time daily or hourly positions
- STRS Members working in adult education hourly positions

Converting Hourly Rate:

Hourly Rate x # of Base Hours x # of Base Days = Annual Pay Rate

Example: 20.00 (Hourly Rate) x 7 (Base Hours) x 175 (# of Base Days) = \$24,500 Annual Pay Rate

Converting Daily Rate:

Daily Rate x # of Base Days = Annual Pay Rate

Example: 115.00 (Daily Rate) x 175 (# of Base Days) = \$20,125 Annual Pay Rate

This formula applies to AC-P-C Codes 54-0-1 and 55-0-1

Reporting Annualized DAILY Pay for a Member:

1/1-DLY

Placement: FTE: 1.0000 / M: Adj: 0.00 Hr Rt: 0.00 Base Pay: 22.00 Base Ret: 38,720.00 O: Mo/Yr: 0.00 Da/Yr: 0.00 Hr/Day: 0.00 Work Cal: 0000 BU: 00 Class Link:

Pos Code: Job Code: 941110 MIGRANT ED EX HELP/SUB TEACHER Work Loc: 0000

Bonus 1-10: Total: 0.00 Pct: 0.00

Pay: 0.00 Ret: 0.00

Adjustment > D: Rate: 115.00 Units: 0.00 RT: D S: U Ex-Gross: 0.00 Pay Type: DLY St-Ded: TMNS SP: EP: Ret. Base: 38,720.00 AC: P: C: WSC: 54 0 1

Name: TENREG Pay Schd: Cy: HR/DAY: S: B: F: Start: End: User: Annual Contract: 0.00 / 00 FTD Paid: 4,180.00

Units	Fnd	Resc	Y	Objt	SO	Goal	Func	Cat	Ctr	Ste	Mgr	SBT	Ex-Gross	FTD Paid
0.00	L			870-3060-0-1150									0.00	
0.00	L			870-3060-0-1150									0.00	
0.00	L			870-3060-0-1150									0.00	
0.00	L			870-3060-0-1150									0.00	
0.00				**Totals**									0.00	

3/2/2012 11:09:37 AM

Reporting Annualized HOURLY Pay for a Member:

1/1-HR

Placement: FTE: 1.0000 / M: Adj: 0.00 Hr Rt: 0.00 Base Pay: 22.00 Base Ret: 38,720.00 O: Mo/Yr: 0.00 Da/Yr: 0.00 Hr/Day: 0.00 Work Cal: 0000 BU: 00 Class Link:

Pos Code: Job Code: 941110 MIGRANT ED EX HELP/SUB TEACHER Work Loc: 0000

Bonus 1-10: Total: 0.00 Pct: 0.00

Pay: 0.00 Ret: 0.00

Adjustment > D: Rate: 22.00 Units: 0.00 RT: H S: U Ex-Gross: 0.00 Pay Type: HR St-Ded: TMNS SP: EP: Ret. Base: 38,720.00 AC: P: C: WSC: 54 0 1

Name: TENREG Pay Schd: Cy: HR/DAY: S: B: F: Start: End: User: Annual Contract: 0.00 / 00 FTD Paid: 4,180.00

Units	Fnd	Resc	Y	Objt	SO	Goal	Func	Cat	Ctr	Ste	Mgr	SBT	Ex-Gross	FTD Paid
0.00	L			870-3060-0-1150									0.00	1,518.00
0.00	L			870-3060-0-1150									0.00	1,232.00
0.00	L			870-3060-0-1150									0.00	880.00
0.00	L			870-3060-0-1150									0.00	550.00
0.00				**Totals**									0.00	4,180.00

3/2/2012 11:06:15 AM

When to Issue a RETRO:

When an employee’s Ret. Base changes, it does not generate service credit.

It should always be reported with a contribution code 5.

Example: A 10 month employee is receiving a 5% pay increase in January 2012 that retro’s from September 2011 to December 2011

Old Ret Base was: \$5,491.25

The new Ret Base is: \$5,730.00

New Rate – Old Rate = Monthly RET Amount x Number of Months = RET Amount to be issued

\$5,730.00 - \$5,491.25 = \$238.75 x 4 months = \$955.00 (RET)

AC-P-C code 57-3-5 with the NEW Ret Base

Important: Date should always cover the entire month, from the first calendar day of the month to the last calendar day of the month.

The screen shot below describes the accurate processing of such compensation in QCC.

The screenshot shows the QCC (QSS/OASIS) payroll system interface. The window title is "90 - SANTA CLARA COUNTY OFF OF EDU" and "QSS/OASIS". The interface includes a menu bar (File, Options, Navigation, Window) and a toolbar with buttons for Reset, Recalculate, Show Inactive, and various navigation icons. The main area displays a form for entering a retroactive payment (RETRO).

Key fields and values visible in the screenshot include:

- FY:** 12
- Placement:** 5 / 5 - RET
- FTE:** .0000
- Adj:** 0.00
- Hr Rt:** 0.00
- Base Pay:** 0.00
- Base Ret:** 0.00
- Mo/Yr:** 0.00
- Da/Yr:** 0.00
- Work Cal:** 0000
- BU:** 00
- Class Link:** (empty)
- Pos Code:** (empty)
- Job Code:** (empty)
- Work Loc:** 0000
- Bonus 1-10:** (all empty)
- Total:** 0
- Pct:** 0.00
- Pay:** 0.00
- Ret:** 0.00
- Rate:** 955.00
- Units:** 0.00
- RT:** LZ
- S:** P
- Ex-Gross:** 0.00
- Pay Type:** RET
- St-Ded:** IMNS
- SP:** (empty)
- EP:** (empty)
- Ret. Base:** 5,730.00
- AC:** 57
- P:** 3
- C:** 5
- WSC:** (empty)
- Adjustment >:** 0.00
- Name:** (empty)
- Pay Schd:** EOMREG
- Cy:** (empty)
- HR/DAY:** 1
- S:** (empty)
- B:** (empty)
- F:** (empty)
- Start:** 09/01/2011
- End:** 12/31/2011
- User:** (empty)
- Annual Contract:** 0.00 / 00
- FTD Paid:** (empty)

At the bottom of the interface, there is a status bar showing: "Yr: 2012 Dist: 92 Site: 0 GS: W 3/6/2012 2:56:03 PM".

When to Issue an ARREARS:

Used only when an employee is receiving earnings previous to current month payroll. It does not generate service credit and there is no change in Ret. Base.

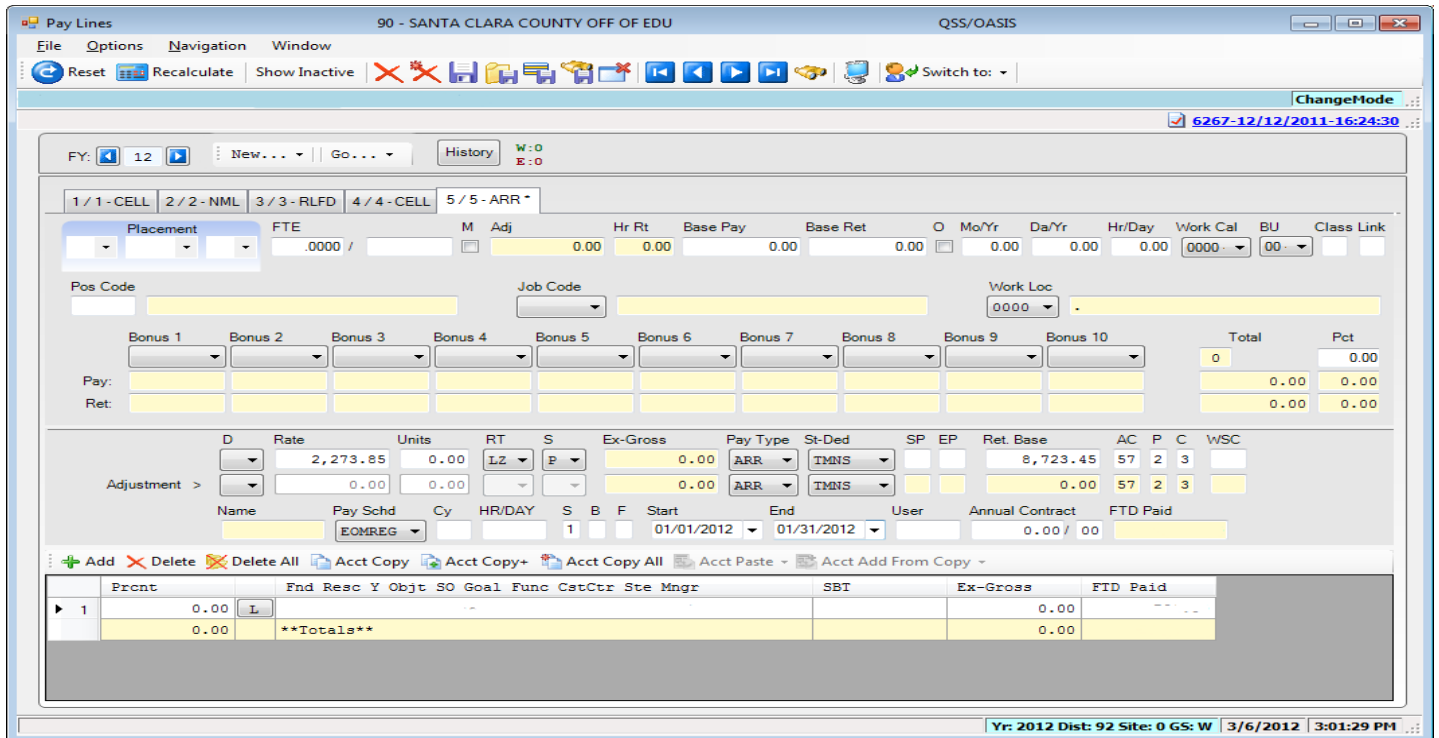
Should always be reported with a contribution code 3

Example: Processing February 2011 end-of-month payroll and an employee’s start date is January 25, 2011. Payroll was scheduled to close the same day. This employee is working as an 11 month, 100% FTE with a Ret Base of: \$ 8,723.45. The Arrears amount owed to the employee for the month of January 2011 is \$ 2,273.85. This is a late start contract adjustment.

AC-P-C code: 57-2-3 Ret Base does NOT change

Important: Please enter the Start & End Dates that correspond to the adjustment.

The screen shot below describes the accurate processing of such compensation in QCC.



Important Caveat:

California Education Code section 45048 (c) states that if salary payment is not made timely as required by this section, the amount of the salary payment due shall be increased by the amount of interest on the unpaid amount for each day of delay. Please refer to all section of Ed Code 45048 for all explanations.

STRS Common Errors

COMMON ERRORS:

- Not using the same pay rate as the original pay line when making negative adjustments to prior period earnings.
- Incorrect Dates on Retro or Arrears pay lines.
- Using Retro code 5 for Arrears payment code 3 or vice-versa.
- Using incorrect Ret. Base on retro or combining different pay rates into one retro line.
- Using the earnings as the Ret. Base on less than full time employees. Ret Base must be at 100% FTE.
- Not using the same pay rate and earnings for special compensation.

SEW/REAP User Manual

CALSTRS
Secure Employer Web Site

Employer Login

Enter a valid username and password. Passwords are case sensitive.

Username:

Password:

[Forgot your Password?](#)

Login

If you need assistance with your login, please contact your Employer Administrator first. If unavailable, call CalSTRS Employer Help at 877-277-5778 or email EmployerHelp@CalSTRS.com.

CALSTRS
Secure Employer Web Site

My Account: [REDACTED]
[Help](#) | [Logout](#)

<ul style="list-style-type: none"> Home Manage Files Manage Reports <li style="border: 2px solid red; border-radius: 50%; padding: 2px;">REAP Employer Notification (8) Remittance Advice Secure Message Center Reference Items My Links 	<p style="margin: 0;">Welcome, [REDACTED]</p> <p style="font-size: 0.8em; margin: 0;">Congratulations! You have successfully logged onto the CalSTRS Secure Employer Web Site. This Web site is provided for employers and CalSTRS to communicate member account information securely. Many features are provided to assist in protecting and ensuring the confidential data of our members.</p> <p style="font-size: 0.8em; margin: 0;">For information on the latest updates and features be sure to check the Announcements below and for more information, the Release Notes under Web site Information.</p> <hr/> <p style="margin: 0;">Announcements</p> <p style="margin: 0;">Penalties and Interest</p> <p style="font-size: 0.8em; margin: 0;">You may view the following Penalties and Interest materials in Reference Items under Teachers' Retirement Law Category:</p> <p style="font-size: 0.8em; margin: 0;"> Penalties and Interest Retro Active Adjustment Assessment Example Penalties and Interest Late Contribution Assessment Example Penalties and Interest Assessment Types Penalties and Interest February 2011 Draft Regulations Penalties and Interest Pre-notice Hearing Materials </p> <p style="margin: 0;">Employer Connect</p> <p style="font-size: 0.8em; margin: 0;">The Spring 2011 Employer Connect is now available. If you have any suggestions for articles for future editions of Employer Connect, please send an email with your suggestion to EmployerTraining@CalSTRS.com</p> <p style="margin: 0;">CalSTRS Online Training Classes</p> <p style="font-size: 0.8em; margin: 0;">CalSTRS offers interactive online training using Microsoft LiveMeeting. Use the "register" links below to sign up for any class.</p> <p style="font-size: 0.8em; margin: 0;">Check your system to make sure it is ready to use Microsoft Office LiveMeeting by clicking here.</p> <p style="margin: 0;">Intro to SEW and REAP</p> <p style="font-size: 0.8em; margin: 0;">This course will cover the following:</p> <p style="font-size: 0.8em; margin: 0;">Intro to SEW:</p>	<p>Web Site Information</p> <ul style="list-style-type: none"> • Employer Administrator List • File Enforcement • Release Notes <p>Quick Reference Items</p> <ul style="list-style-type: none"> • User Manuals and Training • Frequently Asked Questions • File Specifications • File Submission and Remittance Schedules <p>Application Downloads</p> <ul style="list-style-type: none"> • Employer Application Suite (Version 2.06)
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CALSTRS Secure Employer Web Site

My Account: RHerrera (43) Help | Logout

REAP Single Person/Account [Mass Update](#)

Search by ID Search by DB Exception

Search [Hide](#)

Tax ID Client ID LAUSD Number

Mcintyre, Carolyn J Tax ID: [REDACTED]-7817 Client ID: [REDACTED] LAUSD Number: [REDACTED] [Hide](#)

Gender: F Birth Date: 04/21/1948 Death Date: Coverage: B
DB Status: SR **DB Date: 06/11/2010** CB Status: CB Date:

Person

History:

Effective	Tax ID	Name	Birth Date
07/29/2010	-7817	MCINTYRE, CAROLYN J	04/21/1948
02/18/2001	[REDACTED]-7817	LOSSIUS, CAROLYN J	04/21/1948
02/18/2001	[REDACTED]-7817	MCINTYRE, CAROLYN J	04/21/1948

DB Account

RWP Indicator: Temporary: N Retirement System:
 RWP Effective Date: AB1586: System Election:

Account History:

Status	Status Date	Future	Permissive Election	Report Source/Unit
SR	06/11/2010			
MEMBER	09/17/1990			CalSTRS
REFUND	10/22/1970			

CB Account

CB Indicator:

Account History:

Sub Accounts:

Person Address

Current Mailing Address: [REDACTED]

CALSTRS Secure Employer Web Site


My Account: RHerrera (43) Help | Logout

REAP Single Person/Account [Mass Update](#)


Search by ID Search by DB Exception

Search [Hide](#)

Tax ID Client ID LAUSD Number



Secure Employer Web Site



My Account: RHerrera (43)
Help | Logout

- Home
- Manage Files
- Manage Reports
- REAP
- Employer Notification (1)
- Remittance Advice
- Secure Message Center
- Reference Items
- My Links

REAP Single Person/Account

Search by ID
 Search by DB Exception
 [Mass Update](#)

Search Hide

Tax ID
 Client ID
 LAUSD Number

Mcintyre, Carolyn J Tax ID: ██████████-7817 Client ID: ██████████ LAUSD Number: Hide

Gender: F Birth Date: 04/21/1948 Death Date: Coverage: B
 DB Status: SR DB Date: 06/11/2010 CB Status: CB Date:

Person / Account
DB Contribution Lines
Service Credit Balance
Update

Filter

Fiscal Year 2010-2011
 Include lines reported this year for a prior fiscal year
 Report Source / Unit All
 Only lines with exceptions

DB Contribution Lines [Download Report](#)

Rpt Unit	Mem Code	As Cd	Pay			Contribution			Service Period		Svc Crdt	Pre/ Post	Period	FY	Flag
			Rate	Cd	Earnings	Rate	Cd	Amount	Begin	End					
431	1	55	86581.00	0	-1298.72	0.0800	3	-103.90	04/01/2010	04/30/2010	-0.015	Pre	MO04		A, R
431	1	57	1298.72	0	1298.72	0.0800	6	103.90	04/01/2010	04/30/2010	0.000	Pre	MO04		A

Additional Contribution Line Details

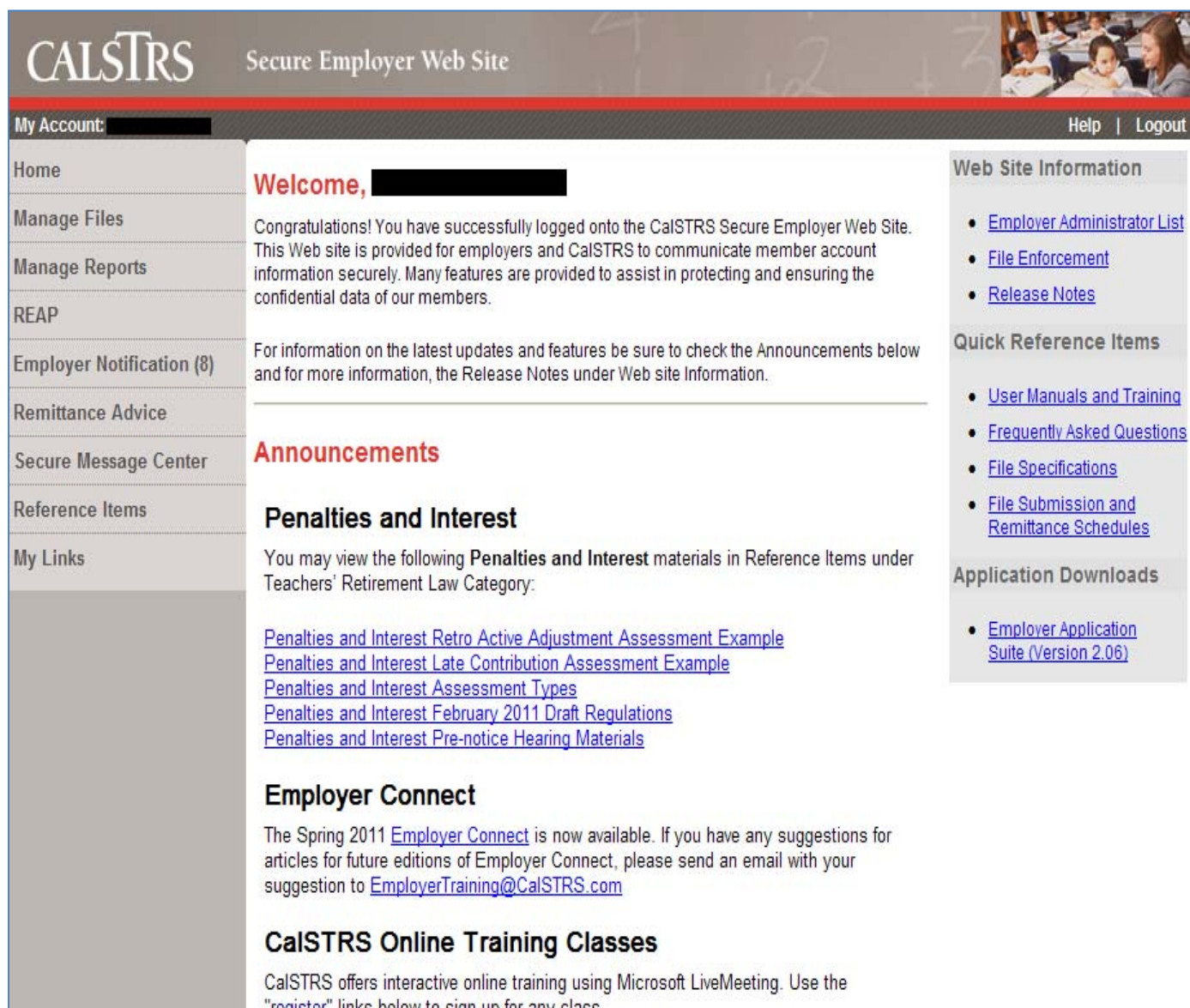
Name: Tax ID: Classification Code: Base Hours:

Remarks:

Exceptions:

Inquiry and report feature:

- New member account established
- Will give a list of employees of the most updated status at one glance rather than one-by-one inquiry



CALSTRS Secure Employer Web Site

My Account: [REDACTED] Help | Logout

Home

Manage Files

Manage Reports

REAP

Employer Notification (8)

Remittance Advice

Secure Message Center

Reference Items

My Links

Welcome, [REDACTED]

Congratulations! You have successfully logged onto the CalSTRS Secure Employer Web Site. This Web site is provided for employers and CalSTRS to communicate member account information securely. Many features are provided to assist in protecting and ensuring the confidential data of our members.

For information on the latest updates and features be sure to check the Announcements below and for more information, the Release Notes under Web site Information.

Announcements

Penalties and Interest

You may view the following **Penalties and Interest** materials in Reference Items under Teachers' Retirement Law Category:

- [Penalties and Interest Retro Active Adjustment Assessment Example](#)
- [Penalties and Interest Late Contribution Assessment Example](#)
- [Penalties and Interest Assessment Types](#)
- [Penalties and Interest February 2011 Draft Regulations](#)
- [Penalties and Interest Pre-notice Hearing Materials](#)

Employer Connect

The Spring 2011 [Employer Connect](#) is now available. If you have any suggestions for articles for future editions of Employer Connect, please send an email with your suggestion to EmployerTraining@CalSTRS.com

CalSTRS Online Training Classes

CalSTRS offers interactive online training using Microsoft LiveMeeting. Use the "register" links below to sign up for any class.

Web Site Information

- [Employer Administrator List](#)
- [File Enforcement](#)
- [Release Notes](#)

Quick Reference Items

- [User Manuals and Training](#)
- [Frequently Asked Questions](#)
- [File Specifications](#)
- [File Submission and Remittance Schedules](#)

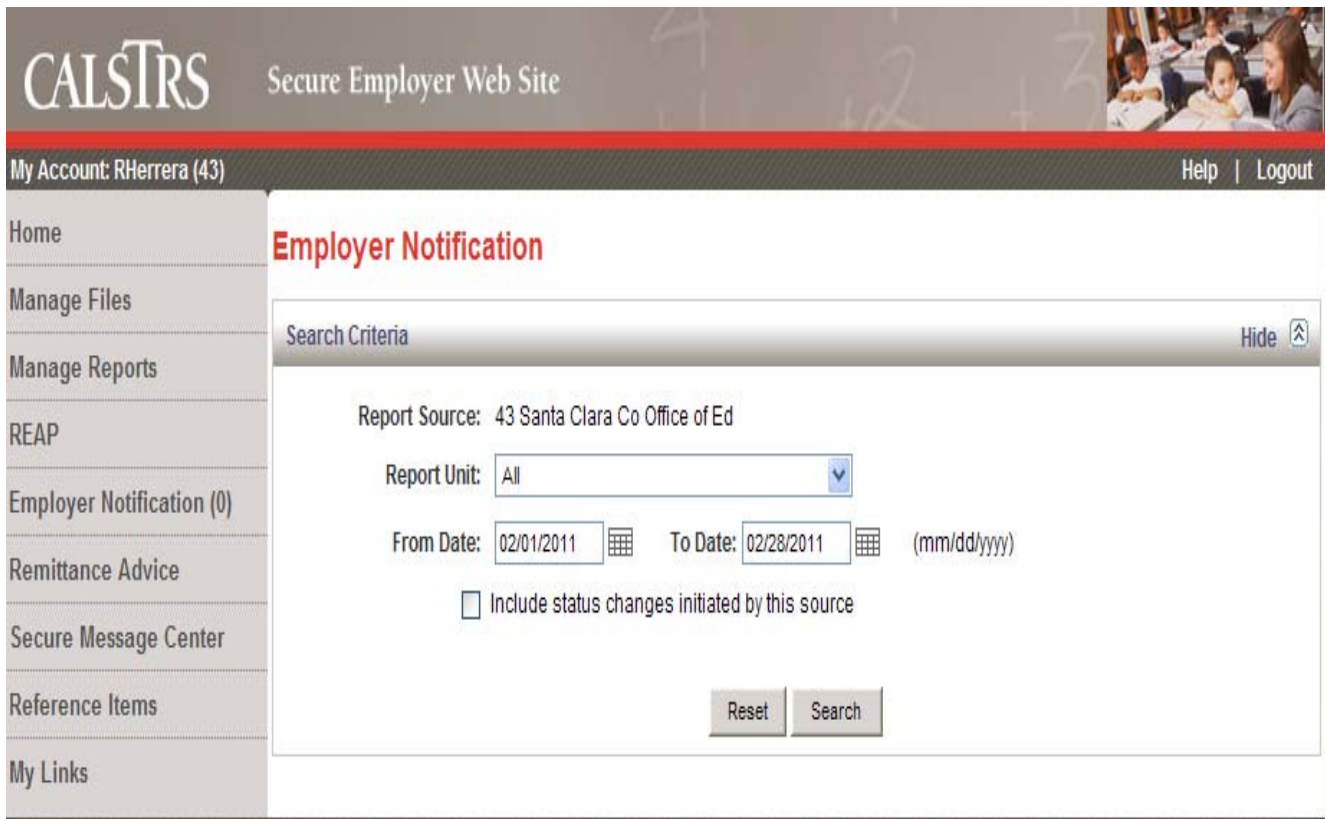
Application Downloads

- [Employer Application Suite \(Version 2.06\)](#)



STRS Employer Notification Report

The screenshot shows the CALSTRS Secure Employer Web Site interface. The top navigation bar includes the CALSTRS logo, the text "Secure Employer Web Site", and a small image of students. Below this, a dark grey bar displays "My Account: RHerrera (43)" on the left and "Help | Logout" on the right. A vertical sidebar on the left contains menu items: Home, Manage Files, Manage Reports, REAP, Employer Notification (0), Remittance Advice, Secure Message Center, Reference Items, and My Links. The main content area is titled "Employer Notification" in red. Below the title is a "Search Criteria" section with a "Hide" button. The search criteria include: "Report Source: 43 Santa Clara Co Office of Ed", "Report Unit: All" (in a dropdown menu), "From Date: 02/01/2011" and "To Date: 02/28/2011" (with calendar icons and the format "(mm/dd/yyyy)"), and an unchecked checkbox labeled "Include status changes initiated by this source". At the bottom of the search criteria are "Reset" and "Search" buttons.



The screenshot shows the CALSTRS Secure Employer Web Site interface. At the top left is the CALSTRS logo and the text "Secure Employer Web Site". To the right is a small image of a classroom. Below the header, the user's account information "My Account: RHerrera (43)" is displayed on the left, and "Help | Logout" is on the right. A vertical navigation menu on the left includes links for Home, Manage Files, Manage Reports, REAP, Employer Notification (0), Remittance Advice, Secure Message Center, Reference Items, and My Links. The main content area is titled "Employer Notification" and contains a "Search Criteria" section with a "Hide" button. The search criteria include: "Report Source: 43 Santa Clara Co Office of Ed", "Report Unit: All" (a dropdown menu), "From Date: 02/01/2011" and "To Date: 02/28/2011" (both with calendar icons and the format "(mm/dd/yyyy)"), and an unchecked checkbox labeled "Include status changes initiated by this source". At the bottom of the search criteria are "Reset" and "Search" buttons.

CALSTRS Secure Employer Web Site

My Account: RHerrera (43)
Help | Logout

- Home
- Manage Files
- Manage Reports
- REALP
- Employer Notification (0)
- Remittance Advice
- Secure Message Center
- Reference Items
- My Links

Employer Notification

Hide

Report Source: 43 Santa Clara Co Office of Ed

Report Unit: All

From Date: 02/01/2011 To Date: 02/28/2011 (mm/dd/yyyy)

Include status changes initiated by this source

Employer Notification Report

Items 1-10 of 20 Items/Page: 10 Page 1 of 2 12

Tax Id	Name	Init. Source	Init. Unit	Notification Date <input type="checkbox"/>	Prior Status	New Status	Effective Date	Aff. Unit
0961	GARCIA, PAULINA A	STRS		02/14/2011 03:43:17.4 PM	MEMBER	ACTVDIED	02/12/2011	431
0458	LAVELLE, CLAIRE M	STRS		02/14/2011 01:07:41.7 PM	MEMBER	SR	03/18/2011	431
6573	ROGERS, JOAN	STRS		02/11/2011 03:02:35.3 PM	MEMBER	SR	02/02/2011	431
6573	ROGERS, JOAN	STRS		02/11/2011 03:02:35.3 PM	MEMBER	SR	02/02/2011	431
1046	BRUMMITT, CHERYL L	STRS		02/10/2011 02:57:14.3 PM	MEMBER	ACTVDIED	01/22/2011	431
1945	CORDERO, JUANITA	STRS		02/10/2011 11:21:34.1 AM	MEMBER	SR	06/25/2011	431
6162	WAGNER, AMY G	STRS		02/10/2011 11:11:15.6 AM	MEMBER	SR	06/03/2011	431
8532	MOHRIS, LINDA J	STRS		02/09/2011 03:53:58.9 PM	MEMBER	SR	06/11/2011	431
3955	FALLICO, ARTURO G	STRS		02/09/2011 02:33:37.3 PM	MEMBER	REFUND	02/16/2011	431
0148	DAVIS, CAROLYN W	STRS		02/09/2011 10:43:15.6 AM	MEMBER	SR	05/27/2011	431

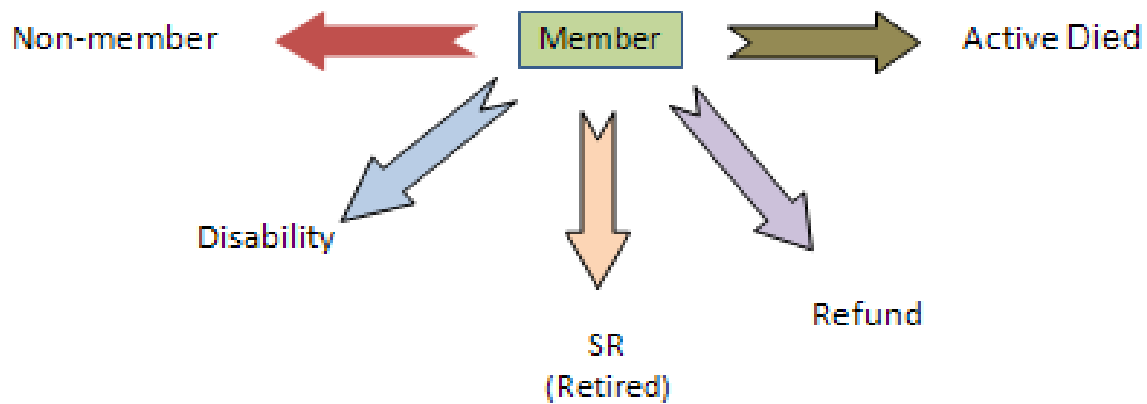
Items 1-10 of 20 Items/Page: 10 Page 1 of 2 12

Date Reference

63

SANTA CLARA COUNTY OFFICE OF EDUCATION
Charles Weis, Ph.D., County Superintendent of Schools

Which status changes create a notification?



3/11/2011

8

PERS

PERS Membership Qualification:

By default, a classified position should be reported to PERS **if eligible**. If the position is not eligible (Substitute and/or Temporary) then it is Non-Reportable to PERS. However, if the Sub./Temp. is already a member of PERS, the earnings from this position is reportable to PERS.

Note: Once a member, always a member.

Member status can be:

- Active = Currently employed with a school district
 - Active enrollment is required by each school district the employee is working for
- Inactive = Permanent Separation
- If the member took a refund of his/her PERS contributions, he/she is no longer a member of PERS, he/she will need to re-qualify

Procedure:

- Verify PERS membership status at <https://my.calpers.ca.gov/web/ept/public/systemaccess/selectLoginType.html>
Click on the Business Partner radio button and Continue to log in
- From my|CalPERS home page, select *Person Information* tab, enter SSN, and search to check for the members status.

If the employee is active with another employer, start reporting payroll to PERS immediately regardless of the time base. Create a new Retirement Enrollment with effective date matching the payroll period.

Mandatory Eligibility:

- Permanent Full-time (40 hours per week)
- Full-time for a temporary appointment of six months or longer
- Part-time, average at least 20 hours per week for one year or longer (20hours x 52 weeks = 1040 hours) or 50% FTE
- *Government Code 20305*

For temporary, seasonal, limited term, on call, emergency, intermittent, etc.:

Monitor for 1,000 hours in a fiscal year (July 1 – June 30), overtime hours are included in the 1,000 hour total.

Hours from multiple districts are combined to determine the 1000 hour threshold. Once 1000 hours are met, membership status is active following the month in which the 1000 hours were completed.

Use the Accumulator Report in QCC for tracking the hours worked.

PERMANENT SEPARATION DATES IN my|CalPERS:

Prior to my|CalPERS, the permanent separation date reported was used differently by the many unique systems throughout PERS and did not impact downstream processing. In the past, many employers understood the permanent separation date to be the last day an employee worked for their district or equal to the last day on payroll and the day before an employee's retirement date.

In the integrated my|CalPERS system, the permanent separation date is now part of a series of system validations. **Therefore, the permanent separation date must be reported as the day *after* the last day an employee works for your district, which is often the day after the last day on payroll.**

Example:

An employee's termination date in QSS/QCC is 1/15/12, in my|CalPERS permanent separation date would be 1/16/12.

Reference: CalPERS Circular Letter No.: 200-070-11

PERS Codes

W-4 Screen

Ret: Retirement System (District Determines)

- 02 = PERS Member
- 04 = PERS Retiree
- 05 = Non-Member

PERS AC-P-C Codes

- AC = Account Code
- P = Pay Code
- C = Contribution Code

PERS AC-P-C (Account Codes)

- 08 = PERS Member
 - Coordinated with Social Security
 - Equivalent to Miscellaneous Category when setting up member account in my|CalPERS

PERS AC-P-C (Pay Codes)

- 1 = Monthly Rate
- 4 = Hourly Rate
- 8 = Daily Rate
- 9 = Lump Sum Rate

Please Note: Pay rate cannot be lower than minimum wage.

PERS AC-P-C (Contribution Codes)

- 0 = Non Reportable pay line
- 1 = Current Month: Member Contributions
- 3 = Arrears: Prior Period EARNINGS Adjustment, *DOES Generate Service Credit, Start/End Date required for proper service credit posting.*
- 5 = Retro: Pay Rate/RET BASE Change, *does NOT Generate Service Credit, Start/End Date required for proper adjustment allocation.*
- 6 = Special Compensation

PERS Guide on AC-P-C Codes Combination:

Members (Ret: 02 & St-Ded: Determined by district)

	<u>CURRENT</u>	<u>ARREARS</u>	<u>RETRO</u>	<u>Pay Rate (Ret: Base)</u>
Monthly Contract	08-1-1	08-1-3	08-1-5	Monthly
Substitutes Hourly	08-4-1	08-4-3	08-4-5	Hourly
Substitutes Daily	08-8-1	08-8-3	08-8-5	Daily
Part-Time Hourly	08-4-1	08-4-3	08-4-5	Hourly
Part-Time Daily	08-8-1	08-8-3	08-8-5	Daily
Special Comp	08-9-6	08-9-6	08-9-6	Lump Sum
Non-Reportable	00-0-0	00-0-0	00-0-00	Monthly, Hourly or Daily i.e. Overtime Earnings

Non-Members (Ret: 05 & St-Ded: Determined by district)

	<u>CURRENT</u>	<u>ARREARS</u>	<u>RETRO</u>	<u>Pay Rate (Ret: Base)</u>
Non-Reportable	00-0-0	00-0-0	00-0-0	Monthly, Hourly or Daily

W4 and PR ScreensSt-Ded field (6 characters long)

1st character = **T**: Federal & State Taxes

2nd character = **F**: Social Security & Medicare
 = **M**: Medicare Only

3rd character = **S**: State Disability

= **N**: No State Disability

4th - 6th characters = **PERS Contributions**, please see chart below for options:

PERS STATUTORY DEDUCTION PROFILES

Characters 4-6: Retirement

P	PERS Pickup, Tax-Deferred
PT	PERS Taxable
PS	PERS Survivor Benefits, Tax-Deferred
PST	PERS Survivor Benefits, Taxable
PR	PERS Retired
P70	PERS EMPLR Paid (7%), Tax-Deferred
P40	PERS EMPLR 4%, Tax-Deferred
P35	PERS EMPLR 3.5%, Tax-Deferred
P30	PERS EMPLR 3%, Tax-Deferred
P20	PERS EMPLR 2%, Tax-Deferred
P10	PERS EMPLR 1%, Tax-Deferred
P4T	PERS EMPLR 4%, Taxable
PHT	PERS EMPLR 3.5% (Half), Taxable
P3T	PERS EMPLR 3%, Taxable
P2T	PERS EMPLR 2%, Taxable
P1T	PERS EMPLR 1%, Taxable
PAR	Alternative PARS (Requires 8000 Vol-Ded)
ING	Alternative ING (Requires 8000 Vol-Ded)
APP	Alternative Apple (Requires 8000 Vol-Ded)
N	No Retirement

TFSP – PERS Member (Ret: 02)

Taxes: State & Federal, FICA: Social Security & Medicare, State Disability,
PERS Tax Deferred

TFNP – PERS Member (Ret: 02)

Taxes: State & Federal, FICA: Social Security & Medicare, No State Disability,
PERS Tax Deferred

TFSP70 – PERS Member (Ret: 02)

Taxes: State & Federal, FICA: Social Security & Medicare, State Disability,
PERS Taxable

TFNP70 – PERS Member (Ret: 02)

Taxes: State & Federal, FICA: Social Security & Medicare, No State Disability, PERS 7% Pay by
Employer

TMNPR – PERS Retiree (Ret: 04)

Taxes: State & Federal, Medicare, No State Disability, PERS Retiree

TFNN – PERS Non-Member (Ret: 05)

Taxes: State & Federal, FICA: Social Security & Medicare, No State Disability, No PERS

Used for Specific Circumstances:

Classified pay line that does NOT qualify for Retirement

Typical Special Compensations

- Out of class
- One time off the salary schedule payment
- Night shift differential
- Professional growth
- Lead stipend

The following earnings are not reportable to PERS

- Overtime
- Travel and cellular phone stipend
- Cash in lieu of benefit
- Vacation and Sick leave pay off
- Legal settlement
- Retirement incentive
- Earnings for PERS retiree
- non-member earnings
- Certificated earnings (unless elected PERS)

Importance of Dates

Dates are required for ARR and RET in order for earnings to be posted to the right place. Always use the first day to the last day of the month for the dates.

When paying a lump sum amount, contribution code 6 is used to report special compensation earnings. The pay rate and the earnings should always be the same.

PERS COMMON ERRORSOvertime Earnings reported to PERS:

This occurs most often when an employee takes additional duties on top of their Full-Time contract or when an employee works multiply Part-Time positions.

- During the Retirement Audit Period, DBAS will take note of which employee will need retirement corrections on their payroll record and communicate this to the district.
- DBAS submits the payroll file to PERS. Districts will make the pay line corrections through payroll screens the next pay period to correct what had been reported to PERS.

This process eliminates the Cash Transfer posting to the District and corrects the employee's payroll record. This process also eliminates the need for a W2 Adjustment.

Other Common Errors:

- The pay rate and pay code are not in sync.
- The pay type and contribution code are not in sync.
- No dates on RET or ARR fields
- Not using the same pay rate when making a negative adjustment to prior period earnings.
- Using a retro code for arrears payment, or vice-versa.
- Using incorrect Ret. Base on retro.... i.e., entering a retro amount as Ret. Base.
- Using the earnings as the Ret. Base on 50% - 99% employee.
- Not using the same rate and Ret. Base for special comp.

Retro

When there is a change in Pay Rate (Ret Base), contribution code 5 is used to report retroactive salary adjustments. The transaction should have the member’s new pay rate and the total additional earnings for the retro period. Report a single entry for each new pay rate when more than one pay rate is involved in the retro period.

Sample Retro in QCC

The screenshot displays the QSS/OASIS payroll system interface for Santa Clara County. The window title is "90 - SANTA CLARA COUNTY OFF OF EDU" and "QSS/OASIS". The interface includes a menu bar (File, Options, Navigation, Window), a toolbar with various icons, and a status bar at the bottom showing "Yr: 2012 Dist: 92 Site: 0 GS: W 3/7/2012 10:18:31 AM".

The main area shows a form for entering a retroactive adjustment. The fiscal year (FY) is set to 12. The adjustment is for contribution code 5/5 - RET*. The base pay is 0.00, and the base rate is 0.00. The retro period is from 11/01/2011 to 12/31/2011. The adjustment amount is 0.00, and the total additional earnings are 0.00.

Prct	End	Resc	Y	Objt	SO	Goal	Func	Cst	Ctr	Ste	Mngr	SBT	Ex-Gross	FTD Paid
1	0.00	L											0.00	
	0.00												0.00	
													0.00	

Arrears

When there is a change in FTE (paid at higher/lower amount not due to change in pay rate), contribution code 3 is used to report corrections to prior period earnings. There should be a separate transaction for each arrears period (month) so that service credit can be posted properly to the member’s account, i.e. one pay line for January’s arrear, one pay line for February’s arrear, another pay line for March’s arrear, etcetera.

NOTE: Normal 1st to 10th of the month payroll is considered CURRENT, not ARREARS

For example, when paying someone earnings earned 1/15 to 1/31 on February 10th payroll, under AC-P-C, use contribution code 1, not 3.

Sample Arrear in QCC

Scenario #1:

An employee’s overtime earning was coded with PERS which generated excessive service credit. The earning needs to be reversed.

Step 1:

In a new PR screen, back out the original entry as arrears (ARR) with a negative earning and use contribution code 3, same Ret. Base and St-Ded as previously used, and fill in the dates in the appropriate lines.

90 - SANTA CLARA COUNTY OFF OF EDU QSS/OASIS

File Options Navigation Window

Reset Recalculate Show Inactive Switch to: 6267-12/12/2011-16:24:30

FY: 12 New... Go... History W:0 E:0

1 / 1 - CELL 2 / 2 - NML 3 / 3 - RLFD 4 / 4 - CELL 5 / 5 - ARR +

Placement	FTE	M	Adj	Hr Rt	Base Pay	Base Ret	O	Mo/Yr	Da/Yr	Hr/Day	Work Cal	BU	Class Link
	.0000 /			0.00	0.00	0.00		0.00	0.00	0.00	0000	00	

Pos Code Job Code Work Loc

Bonus 1	Bonus 2	Bonus 3	Bonus 4	Bonus 5	Bonus 6	Bonus 7	Bonus 8	Bonus 9	Bonus 10	Total	Pct
										0	0.00
Pay:										0.00	0.00
Ret:										0.00	0.00

D	Rate	Units	RT	S	Ex-Gross	Pay Type	St-Ded	SP	EP	Ret. Base	AC	P	C	W/SC
	-45.00	10.00	H		-450.00	ARR	TFNP			45.00	08	4	3	
Adjustment >	0.00	0.00			0.00	ARR	TFNP			0.00	08	4	3	

Name	Pay Schd	Cy	HR/DAY	S	B	F	Start	End	User	Annual Contract	FTD Paid
	EOMREG		1				01/01/2012	01/31/2012		0.00 / 00	-

+ Add X Delete X Delete All Acct Copy Acct Copy+ Acct Copy All Acct Paste Acct Add From Copy

Prct	End Resc Y	Objt	SO	Goal	Func	CstCtr	Ste	Mngr	SBT	Ex-Gross	FTD Paid
1	0.00	L	870-							0.00	
	0.00		**Totals**							0.00	720.00

Yr: 2012 Dist: 92 Site: 0 GS: W 3/7/2012 10:31:31 AM

Step 2:

In another new PR screen, enter the correcting pay line the way it should have been, also using (ARR). For the following scenario, the pay line should not have PERS taken because overtime payments are not PERS reportable.

Scenario #2:

An employee retired from PERS on November 30, 2010, came back to work as a substitute and December payroll was coded with PERS. The earnings need to be reversed.

Step 1:

Since December earnings were coded with PERS, we need to make sure that the W4 screen's Retirement indicates PERS member in order to enter a negative pay line to back out the previously reported pay line.

The screenshot shows the 'W4/Control' window with the following data:

W-4 Information		Status	Exemptions	Tax-CC	Y	A	N	Special Tax Rules	Additional	Hold/Ignore	DS
Federal:	M	04	00	00	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	0.00	0.00		<input type="checkbox"/>
State:	M	04	00	05	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	0.00	0.00		<input type="checkbox"/>
County:					<input type="radio"/>	<input type="radio"/>	<input type="radio"/>				<input type="checkbox"/>
City:					<input type="radio"/>	<input type="radio"/>	<input type="radio"/>				<input type="checkbox"/>
Local:					<input type="radio"/>	<input type="radio"/>	<input type="radio"/>				<input type="checkbox"/>

Control Information	
Check sort:	0081 - TRANSPORTATION
Alt check sort:	0099 - SUBSTITUTES
Pay code:	12 - CLASSIFIED HOURLY/DAILY
Primary RS:	02 - PERS CLASSIFIED RETIREMENT
Ret code:	08-4-3
Secondary RS:	00 - NO CODE
Pay schedule:	TENREG - 10TH 12MOS DS-REG
Statutory ded:	TMNPR - FIT SIT MEDI PERSRET
DPO:	N
SUI:	1 - Regular funding
EIC:	
Sub:	0 - Not sub
Def Pay Bal:	0.00
Control group:	CS - CL SUBS
Ret rate:	0.000000
Member ID:	
User def (1):	(2) (3) (4) (5)
Pending ret:	
SMF status/date:	

Yr: 2012 Dist: 92 Site: 0 GS: W 3/7/2012 10:59:57 AM

Step 2:

In a new PR screen, back out the original entry as arrears (ARR) with negative earnings and use contribution code 3, same Ret. Base, and St-Ded used previously. You will then need to fill in the dates in the appropriate fields.

The screenshot shows the 'Pay Lines' application window for '90 - SANTA CLARA COUNTY OFF OF EDU'. The interface includes a menu bar (File, Options, Navigation, Window) and a toolbar with various icons. The main area is divided into several sections:

- Navigation:** Includes 'ChangeMode' and a status bar showing '6267-12/12/2011-16:24:30'.
- Header:** Shows 'FY: 12', 'New...', 'Go...', and 'History' buttons.
- Placement Section:** Contains dropdowns for 'Placement', 'FTE' (set to .0000), 'M Adj', 'Hr Rt' (0.00), 'Base Pay' (0.00), 'Base Ret' (0.00), 'O Mo/Yr' (0.00), 'Da/Yr' (0.00), 'Hr/Day' (0.00), 'Work Cal' (0000), 'BU' (00), and 'Class Link'.
- Job Information:** Fields for 'Pos Code', 'Job Code', and 'Work Loc' (0000).
- Bonus Section:** A row of dropdowns for Bonus 1 through Bonus 10, with 'Total' (0) and 'Pct' (0.00) fields.
- Pay/Ret Section:** Fields for 'Pay' (0.00) and 'Ret' (0.00).
- Adjustment Section:** A table with columns: D, Rate, Units, RT, S, Ex-Gross, Pay Type, St-Ded, SP, EP, Ret. Base, AC, P, C, WSC. It shows two adjustment rows with negative rates and 'ARR' pay types.
- Employee Information:** Fields for Name, Pay Schd (EOMREG), Cy, HR/DAY, S, B, F, Start (12/01/2011), End (12/31/2011), User, Annual Contract (0.00/00), and FTD Paid.
- Summary Table:** A table with columns: Units, Fnd, Resc, Y, Objt, SO, Goal, Func, CstCtr, Ste, Mngr, SBT, Ex-Gross, FTD Paid. It shows a total of 0.00 units and 0.00 Ex-Gross.
- Footer:** A status bar showing 'Yr: 2012 Dist: 92 Site: 0 GS: W 3/7/2012 10:52:13 AM'.

Step 3:

Since January earnings should be coded with no PERS for a PERS retiree, make sure that the W4 screen’s Ret indicates PERS RET.

The screenshot shows the 'W4/Control' window in the QSS/OASIS system. The window title is 'W4/Control' and the system name is 'QSS/OASIS'. The interface includes a menu bar (File, Options, Navigation, Window) and a toolbar with various icons. A 'ChangeMode' button is visible in the top right corner. The main content area is divided into two sections: 'W-4 Information' and 'Control Information'.

W-4 Information:

	Status	Exemptions	Tax-CC	Y	A	N	Special Tax Rules	Additional	Hold/Ignore	DS
Federal:	M	04 00	00	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="checkbox"/> 0.00	0.00	<input type="text"/>	<input type="checkbox"/>
State:	M	04 00	05	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="checkbox"/> 0.00	0.00	<input type="text"/>	<input type="checkbox"/>
County:				<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="checkbox"/>		<input type="text"/>	<input type="checkbox"/>
City:				<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="checkbox"/>		<input type="text"/>	<input type="checkbox"/>
Local:				<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="checkbox"/>		<input type="text"/>	<input type="checkbox"/>

Control Information:

Check sort: 0081 - TRANSPORTATION Alt check sort: 0099 - SUBSTITUTES
 Pay code: 12 - CLASSIFIED HOURLY/DAILY Primary RS: 04 - PERS RETIRED Unit: 000
 Ret code: 00-0-0 Secondary RS: 00 - NO CODE Unit: 000
 Pay schedule: TENREG - 10TH 12MOS DS-REG Statutory ded: TMNPR - FIT SIT MEDI PERSRET
 DPO: N SUI: 1 - Regular funding EIC: Sub: 0 - Not sub Def Pay Bal: 0.00
 Control group: CS - CL SUBS
 Ret rate: 0.000000 Member ID:
 User def (1): (2) (3) (4) (5)
 Pending ret: SMF status/date:

Yr: 2012 Dist: 92 Site: 0 GS: W 3/7/2012 10:58:40 AM

Step 4:

In a new PR screen, enter the pay line with no PERS and no Social Security, as arrears (ARR) with positive earnings, and use AC-P-C codes 00-0-0, as PERS retirees' earnings are not PERS reportable.

Units	Ex-Gross	FTD Paid
0.00	0.00	
0.00	0.00	
Totals		
	0.00	

Step 5:

A refund of the Social Security is required when the original pay line took Social Security from the employee and employer and the negative pay line entered does not automatically generate Social Security reversal. In the PD screen, set up VoIDed code 8310 to refund the Social Security portions as a negative amount.

The screenshot displays the 'Deductions' window for '88 - SANTA CLARA USD'. The interface includes a menu bar (File, Options, Window), a toolbar with various icons, and a 'ChangeMode' button. Below the toolbar is a table of deduction entries. The table has columns for Ln, DS, Code, Code Name, Plan, Employee, Employer, T, RL, B, F, S, vb, Minimum, Maximum, Balance, Limit, Start, and End. The entries are as follows:

Ln	DS	Code	Code Name	Plan	Employee	Employer	T	RL	B	F	S	vb	Minimum	Maximum	Balance	Limit	Start	End
1	26	3013	DIS AMERICAN FIDELITY INCOME		56.16	0.00							0.00	0.00	0.00	0.00		
2	26	4014	DUE CALIFORNIA TCHRS ASSOC	006	95.80	0.00							0.00	0.00	0.00	0.00		
3	26	9050	TSA FIRST INVESTORS CORP		200.00	0.00							0.00	0.00	0.00	0.00		
4	12	2512	DEN DELTA DENTAL PLAN	008	0.00	124.00							0.00	0.00	0.00	0.00		
5	12	4511	EYE VISION SERVICE PLAN	008	0.00	17.00							0.00	0.00	0.00	0.00		
6	26	6418	LIF1 AMERICAN FIDELITY-LIFE/CA		68.30	0.00					1		0.00	0.00	0.00	0.00		
7	01	8310	ADD OASDI		-19.73	-29.13												

At the bottom of the window, there are summary fields: 'Total Employee Deductions' with a value of 400.53 and 'Total Employer Deductions' with a value of 141.00. The status bar at the bottom right shows 'Yr: 2012 Dist: 92 Site: 0 GS: W 3/2/2012 4:44:15 PM'.

PERS PRE-PAYROLL QSS AUDIT (new)

Background Information: In September of 2011, CalPERS launched a new system called my|CalPERS, decommissioned ACES. With ACES, we were able to force pay lines through, but not with this new system, all pay lines **must be** reported correctly, if not, payroll submission will be delayed and may be subject to interest and penalties. We are asking that all districts to clear all errors for PERS data just as you would do for STRS prior to closing all payrolls (EOM, 10th, WED, FRI). PERS does not have a system where individual district can upload their file to get except, districts will make sure all PERS data are free of errors via QCC report download.

The purpose of this process is to catch mistakes and fix it right away to avoid having to do the adjustment pay lines. This should only take about 10-15 minutes to identify the error. Please note: This process only helps us clear errors that we can detect through our payroll system. After the payroll file gets uploaded to PERS, there may be other errors that myCalPERS will reject which QSS/QCC didn't have an edit in place for.

New Process Steps:

Districts will Log into QCC

In the folder called Human Resources / Payroll

Open the folder called HR Reporting and Downloading

Click on the following selections:

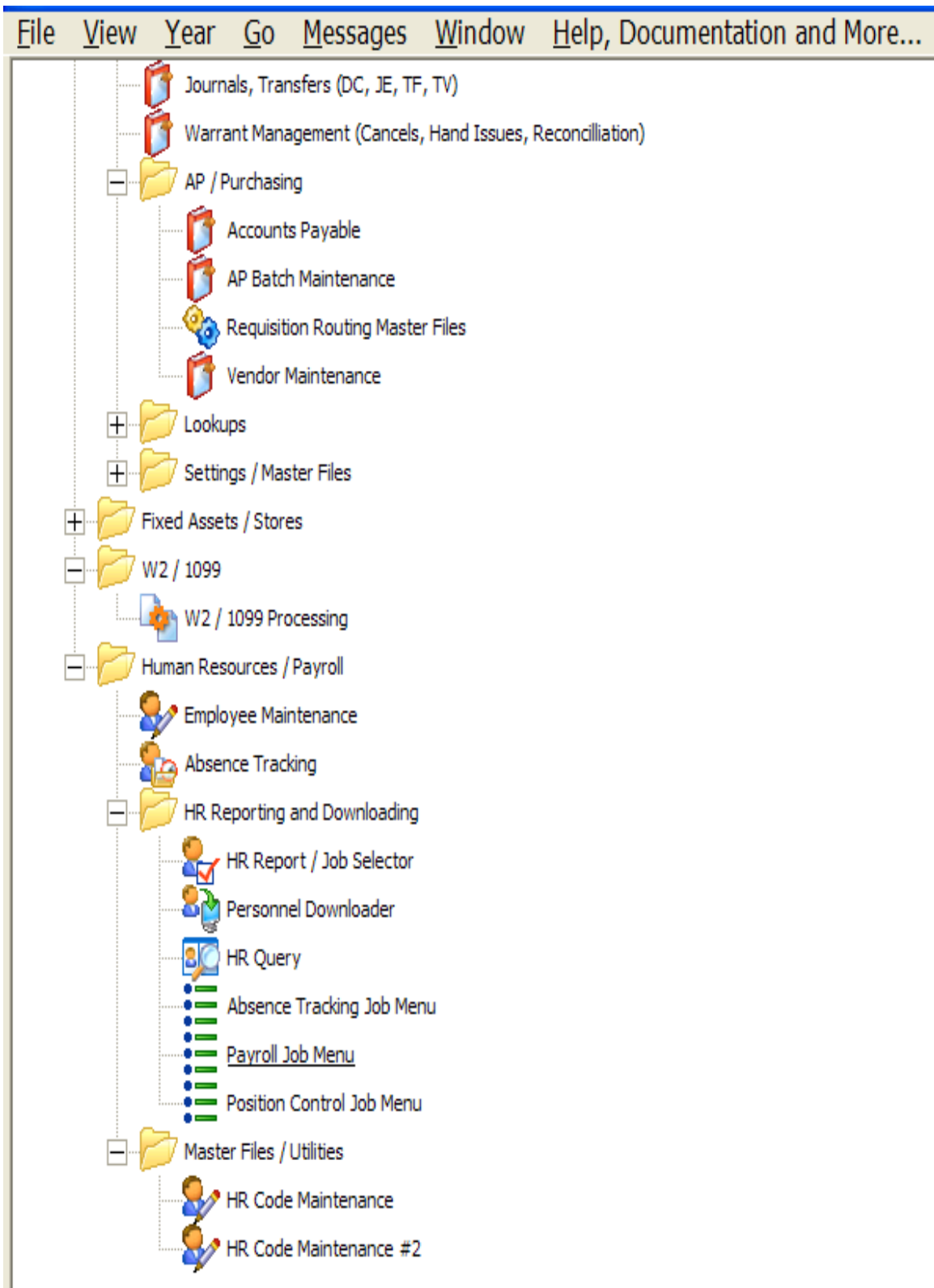
- Payroll Job Menu
- Payroll Pre-List Report
- Request Payroll Prelist
- District Selection Tab: Select the District you want
- Payroll Selection Tab: Select the Payroll Name , Pay Date, Period End date that you want
- Report Selection Tab: Select RCA320 – PERS Pre-list / Data File (leave “Totals Only” unchecked)
- Optional Selection Tab: Enter Service Period and Arrears (Example: pre-list for February 2012 will have Service Period of 0212 (MMYY), and Arrears of 0112(MMYY).
- Click Submit to launch the job
- Close the screen

In Print Manager (LSPOOL)









- Open the pre-list report that you just launched
- “Get Preset” by clicking on the yellow folder (another pop-up screen will appear →Preset Maintenance – Retrieve)
- Scroll down to look for:
- Name-> PERS PRE-PAYROLL Description -> PRE-PAYROLL PRE-LIST AUDIT
- Open Excel
- Insert row for heading:
 - SSN (A), LAST (B), AC (E), PC (I), PAY RATE (J), EARNING (K), CC (M&R), DIST (Q), RATE MINUS EARNING (T)
- Click Sort, then click Filter
- Format columns J, K, and S to number; separated by “,”
- Filter column E: should only have 60004 (60004 on retirement report is equivalent to 08 on ac-p-c)
- Filter column I: Deselect all boxes, Select one code at a time
 - Pay Code 0 = PERS Buy Back, so CC should be 4 or 14, J & K should be all zeros (DBAS)
 - Pay Code 1 = Monthly pay rate, so RATE should be at least \$1,386 (min. hour rate x 173.33)
 - Pay Code 4 = Hourly pay rate, so rate should be at \$8.
 - Pay Code 8 = Daily pay rate, so rate should be at least \$64
 - Pay code 9 = Spec. Comp, so rates match earnings (add formula =J-K should equal 0)
 - & CC should always be 6 or 16
- Filter column M: Select one code at a time
- CC 0 = buy back, s/b okay since pay code 0 above already indicate CC14 under column R
- CC 1= current month earnings, should only have the current report period under column F & G
- CC 3 = arrears, should only have prior service period dates, not a current month, not a future month
- CC 5 = retro, should only have prior service period dates, not a current month, not a future month
- CC 6 = special comp., can have current or arrears dates, not a future date

After all districts close their payroll, DBAS will run a final audit to ensure there are not any errors left before payroll gets sent to production. If there are errors, we will notify the district and the error will need to be corrected immediately.

Please see the following sample screen shots.










File View Options Help

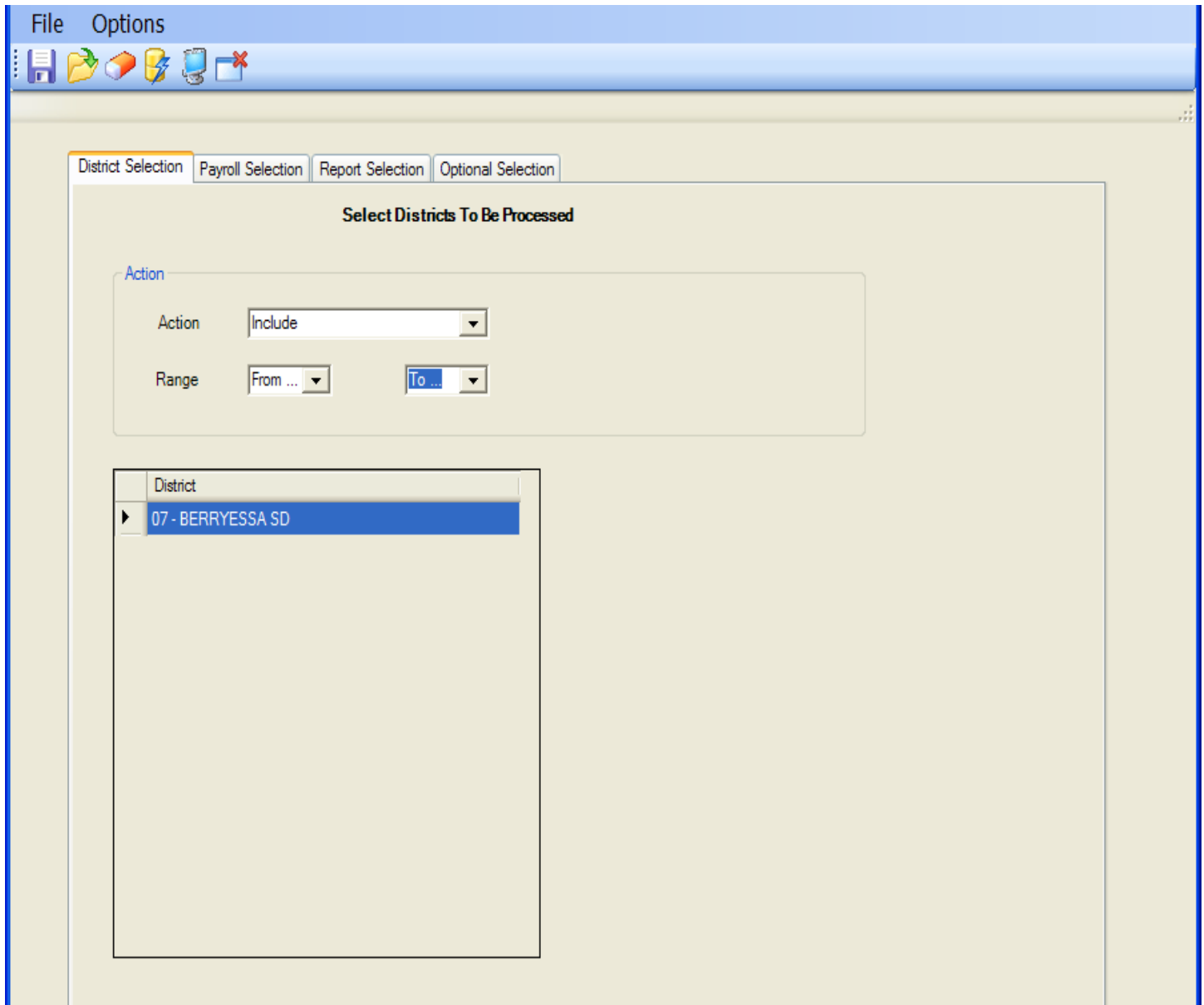
       

View: **Tree** Grid

Show: Show All Show Only Favorites

Search:

- [-] Payroll
 - [-] Payroll Pre-List Reports
 -  Request Payroll Prelists
 -  Request Non-Pay Benefit Prelists
 - [-] Miscellaneous Payroll Reports / Processes
 -  Request Retro-Payroll Analysis Report (PRT300)
 - [-] Payroll History Reports / Processes
 -  Benefit History Report/Logon DI (PAY328)
 -  Payroll History Report/Logon DI (PAY830)
 -  PAY Warrant Accounting Report (WAR910)
 - [-] Quarterly Reports / Processes
 -  DE-6 Prelist/Logon DI (DE6PRE)



File Options

District Selection Payroll Selection Report Selection Optional Selection

Request Payroll Pre-list Reports

Reporting Options

Year 12 Payroll Name TENTH

Pay Date 03/09/2012 Period End 02/29/2012

Show Active Pay Schedules List Payrolls

Pay Schedule: N/A

File Options

District Selection Payroll Selection **Report Selection** Optional Selection

Request Payroll Pre-list Reports

Reporting Options

Report Title

SSN Masking 0 = none, 1-9 = mask, L/R = ExtRef

Select	Num Copies	Totals Only	Reports
<input type="checkbox"/>	01	<input type="checkbox"/>	PAY510 - Payroll Pre-list
<input type="checkbox"/>	01	<input type="checkbox"/>	PAY240 - Payroll Fund Transfer
<input type="checkbox"/>	01	<input type="checkbox"/>	PAY250 - Alpha Payroll Register
<input type="checkbox"/>	01	<input type="checkbox"/>	PAY260 - Payroll Earnings Register
<input type="checkbox"/>	01	<input type="checkbox"/>	PAY270 - Labor Distribution
<input type="checkbox"/>	01	<input type="checkbox"/>	PAY290 - Emps. Paid First Time
<input type="checkbox"/>	01	<input type="checkbox"/>	PAY320 - Benefits Distribution
<input type="checkbox"/>	01	<input type="checkbox"/>	PAY322 - Benefits Distribution (alpha)
<input type="checkbox"/>	01	<input type="checkbox"/>	PAY600 - Vol-ded by Vol-ded number
<input type="checkbox"/>	01	<input type="checkbox"/>	PAY610 - Vol-ded by Employee
<input type="checkbox"/>	01	<input type="checkbox"/>	PAY620 - Vol-ded Summary
<input type="checkbox"/>	01	<input type="checkbox"/>	PAY615 - Garnishment Report
<input type="checkbox"/>	01	<input type="checkbox"/>	RCA500 - Retirement Exception List
<input type="checkbox"/>	01	<input type="checkbox"/>	RCA310 - STRS Pre-list / F496 File
<input checked="" type="checkbox"/>	01	<input type="checkbox"/>	RCA320 - PERS Pre-list / Data File
<input type="checkbox"/>	01	<input type="checkbox"/>	Save a snapshot for comparison
<input type="checkbox"/>	01	<input type="checkbox"/>	PAY228 - Child Care Deductions

File Options

District Selection Payroll Selection Report Selection **Optional Selection**

PAY510/512/250

PAY510 Sort Option Print Deduction Details

PAY512 Sort Option

Pay Type

PAY250 Sort Option

RCA500

Sort Option Comments

Error Codes

Comment Types

Comment Dates From To

RCA310 (STRS/F496 File)

Service Period From To File:

Arrears From To

RCA320 (PERS/Data File)

Service Period (MMYY) Arrears: (MMYY) File:


PAY615

Vol-Ded Numbers From (0 - 9999 = All) To (0 - 9999 = All)

Save Snapshot

Snapshot Name Overwrite

File View Options Help



User Preference Settings: Load Print Manager Users? Only my user. Automatic load of Job List(\$STDLIST)? Load on demand.

Print Files | Spool Files/\$STDLIST | Local Print Files | Session History | Server Commands

Ret.	LN	Slct	R	P	File #	Date/Time	Job#	Beg/End (Lin	Report Title	Program T
	001	N	Y	N	149904	03/02/2012 10:30 A	J11737	0/0 (42)	PERS Prelist	PERS Prelist

File Explorer sidebar showing folders: All Files, Dates (20120302 to 20120117), Jobtt

File Options

Get Preset... [Ctrl+T]

STATE OF CALIFORNIA ***PRELIST***

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

EMPLOYER CODE 0215 DATE PRINTED 03/02/12
 CURRENT SERVICE PERIOD 99-99-0

SOCIAL SECURITY NUMBER	MEMBER NAME ----- LAST F M	COVER GROUP	SERVICE PERIOD MO YR T C	PAY RATE	MEMBER EARNING	CONTRIBUTION ----- RATE CC AMOUNT	SURV WORK UNIT CNTB SCHD CODE	EMPLOYER PAID CONT CODE	PAID CONTRIB AMOUNT

Report Settings

Preset Name Skip Blank Lines Delimiter

Preset Desc

Selection Criteria Column Output

Group	Lines	Option	Mask

File Options

Only list this Category: *All Categories Search: PRE-PAYROLL PRE-LIST

Ln	Name	DI	Cat	Description	User ID	Date	Level
001	PERS PRE-PAYROLL	92		PRE-PAYROLL PRE-LIST AUDIT	5922	03/06/2012	D
▶ 002	PERS PRE-PAYROLL	00		PRE-PAYROLL PRE-LIST AUDIT	6874	03/07/2012	S

Retrieve Preset for Line:1 Name:PERS PRE-PAYROLL?

OK Cancel

File Options

Open in Excel... [Ctrl+L]

STATE OF CALIFORNIA ***PRELIST***

PAYROLL LISTING FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM

EMPLOYER CODE 0215 DATE PRINTED 03/02/12
 CURRENT SERVICE PERIOD 99-99-0

SOCIAL SECURITY NUMBER	MEMBER NAME LAST F M	COVER GROUP	SERVICE PERIOD MO YR T C	PAY RATE	MEMBER EARNING	CONTRIBUTION RATE CC	AMOUNT	SURV AMT. CODE	WORK UNIT	EMPLOYER CONT CODE	PAID CONTRI AMOUNT
111-11-1111	JOHNSON	A A	60004 2 12 0 9	600.00	600.00	700	6 0	0	107	16	42.00
222-22-2222	SMITH	J C	60004 2 12 0 4	12.00	312.00	700	1 0	400	107	11	21.84
333-33-3333	GRACES	D D	60004 2 12 0 1	2,400.00	1,320.00	700	1 0	173	107	11	92.40
^	^		^ ^ ^ ^	^	^	^			^	^	^
SSN	LAST		AC M Y PC	PAY RATE	EARNINGS	CC			DIST CC		RATE - EARNING

Report Settings
 Preset Name: PERS PRE-PAYROLL Skip Blank Lines Delimiter: Comma Delimiter
 Preset Desc: PRE-PAYROLL PRE-LIST AUDIT

Selection Criteria | Column Output

Group	Lines	Option	Mask
A	01	Include	### ## ####

G15

Glossary of School Business Terms

Adult Education

Classes for students 18 or older offered by local high schools. State law requires that certain courses, including citizenship and English, be offered at no charge. Other classes may carry a fee.

California Public Employees Retirement System (CalPERS)

The California Public Employees' Retirement System (CalPERS) is an agency in the California executive branch that "manages pension and health benefits for more than 1.6 million California public employees, retirees, and their families"

California State Teachers' Retirement System (CalSTRS)

The California State Teachers' Retirement System (CalSTRS) provides retirement, disability and survivor benefits for California's 852,316 prekindergarten through community college educators and their families. CalSTRS was established by law in 1913 and is part of the California State and Consumer Services Agency.

CalSTRS Match File Program

This program provides the employer with a systematic, method for confirming CalSTRS membership data contained in the employer's payroll record. This is done each month, prior to finalization of employer payroll, before sending the Monthly Report of Retirement Contributions (F496) to CalSTRS. Using the Match File allows employers to minimize reporting errors and the extra work that results from incorrect membership data.

Certificated Employees

Employees whom are required by the state to hold teaching credentials, including full-time, part-time, substitute or temporary teachers, and most administrators.

Classified Employees

School employees who are not required to hold teaching credentials, such as secretaries, custodians, bus drivers and some management personnel are referred to as classified employees and are paid through a 2### object code.

Collective Bargaining SB 160 (1975)

A California law which sets out the manner and scope of negotiations between school districts and employee organizations. The law also mandates a regulatory board.

Cost of Living Adjustment (COLA)

An increase in funding for revenue limits or categorical programs. Current law ties COLAs to the Implicit Price Deflator for State and Local Government Purchase of Goods and Services for the United States, although different amounts are appropriated in some years.

Deferred Pay

Employees who work less than a 12 month fiscal year may elect to split their net pay over twelve months. This does not affect their gross wages or their taxable income.

Defined Benefit Account (DB Account)(CalSTRS)

An employer-sponsored retirement plan where employee benefits are sorted out based on a formula using factors such as salary history and duration of employment.

Defined Benefit Supplemental Program Account (DBS Account)

Assembly Bill 1509 (Chapter 74, Statutes of 2000) established the Defined Benefit Supplement Program. This is an additional benefit for active CalSTRS Defined Benefit Program members. It is designed to provide you with a lump-sum cash or monthly annuity benefit in addition to your benefits from the DB program at no extra cost to you. AB 1509 required that 1/4 of your 8 percent CalSTRS contribution be allocated to your new account from January 1, 2001 to December 31, 2010. At retirement, disability, death or six months following termination of CalSTRS-covered employment, the funds in your account will be available to you or your beneficiary, whichever is applicable.

Disposable Wages or Net Pay

The term Disposable Wages pertains to your net payroll after all Statutory Deductions have been deducted.

Education Code

The body of law which regulates education in California .Additional regulations are contained in the California Administrative Code, Titles 5 and 8, the Government Code, and general statutes.

Employee Benefits

Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments and, while not paid directly to employees, they are still part of the cost of salaries and benefits. Examples are: group health or life insurance payments; Social Security taxes; contributions to employee retirement; Workers' Compensation payments; and payments made to personnel on sabbatical leave.

Employer Circular E

The Employers Tax Guide published by the Internal Revenue to communicate relevant tax information.

Employer Information Circular (EIC)

The method of communication published by California State Teachers Retirement System (Cal STRS)

Employer Paid Member Contributions (EMPC)

Effective October 22, 1999, California Public Retirement System (CalPERS) announced regulation sections 569 and 571 to include the new hire "time-in-grade" exception for the payment of Employer Paid Member Contributions (EPMC), and paying and reporting the value of EPMC, as requested by contracting agencies. This allows employers a new option in which up to a five year vesting period is created in which to pay or report the value of EPMC for newly hired employees. Section 571 also includes a new special compensation item, often

utilized by our school employers, in the form of negotiated "off-salary-schedule pay" in lieu of pay increases. Section 573 clarifies compensation earnable for optional or elective members.

Garnishments-

Wage garnishment, the most common type of garnishment, is the process of deducting money from an employee's monetary compensation (including salary), sometimes as a result of a court order. Wage garnishments continue until the entire debt is paid or arrangements are made to pay off the debt. Garnishments can be taken for any type of debt but common examples of debt that result in garnishments include:

- [child support](#)
- [defaulted student loans](#)
- [taxes](#)
- [unpaid court fines](#)

When served on an employer, garnishments are taken as part of the payroll process. When processing payroll, sometimes there is not enough money in the employee's net pay to satisfy all of the garnishments. For example, in a case with federal tax, local tax, and credit card garnishments, the first garnishment taken would be the federal tax garnishments, then the local tax garnishments, and finally, garnishments for the credit card. Employers receive a notice telling them to withhold a certain amount of their employee's wages for payment and cannot refuse to garnish wages. Employers must correctly calculate the amount to withhold, and must make the deductions until the garnishment expires.

Joint School Districts (JPA)

School districts with boundaries which cross county lines.

LEA (Local Educational Agency)

LEA's include school districts, joint powers agencies, county offices of education, community college districts, and other educational agencies that have a separate board of governance.

PERB

Public Employment Relations Board Five persons appointed by the Governor regulate collective bargaining between school districts and employee organizations.

Remote Employer Access Program (CalSTRS)

Remote Employer Access Program (REAP) is a valuable tool where all employers can access CalSTRS database to help resolve membership issues.

ROC/P

Regional Occupational Center/Program. Established by a school district, group of districts, or county offices of education, the centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.

Secure Employer Website (CalSTRS)

In May, 2007 CalSTRS announced a new site, Secure Employer Web Site, which changed the way that employers submitted retirement files and received reports from CalSTRS.

Standardized Account Code Structure (SACS)

SACS was developed to establish a uniform chart of accounts statewide to improve data collection, reporting, transmission, accuracy, and comparability. SACS also meets federal compliance guidelines and ensures that LEA's comply with generally accepted accounting principles.

Statutory Deductions

The term Statutory Deductions pertains to payroll deductions that are taken from payroll checks. The statutory/mandatory deductions taken from your payroll check are:

- Federal/State Income Taxes,
- Social Security/Medicare Taxes,
- Retirement (if applicable.)

These taxes are deducted from your gross pay amount before any additional voluntary deductions are taken.

Voluntary Deductions

Amounts taken from an employee's net pay after all statutory deductions have been taken. Examples of these would include Medical/dental insurance. 403B, garnishments, credit unions.

Workers' Compensation

Workers' Compensation is a form of insurance providing wage replacement and medical benefits to employees injured in the course of employment in exchange for mandatory relinquishment of the employee's right to sue his or her employer for the tort of negligence.

Resources

District Business & Advisory Services

District Business Advisory Services

3/8/2012

Advisor	Phone	Accountant	Phone	#	District Name	Accounting Specialist	Phone
Ann	453-6593	Anita Maharaj	453-6617	61	W. Valley Transportation	Laurie Sholl	453-6610
				62	Metro Ed	Laurie Sholl	453-6610
				63	North County ROP	Laurie Sholl	453-6610
				64	Silicon Valley JPA	Laurie Sholl	453-6610
				66	East Valley JPA	Laurie Sholl	453-6610
				71	Foothill-DeAnza	Laurie Sholl	453-6610
				72	Gavilan Joint	Laurie Sholl	453-6610
				75	West Valley-Mission	Laurie Sholl	453-6610
				76	San Jose/Evergreen	Laurie Sholl	453-6610
				90	SCCOE	Laurie Sholl	453-6610

Advisor	Phone	Accountant	Phone	#	District Name	Accounting Specialist	Phone
Jason	453-6576	Jemil Dimaya	453-6590	8	Cambrian	Judy Najera	453-6671
				10	Cupertino Union	Judy Najera	453-6671
				13	Franklin-McKinley	Janie Huang	453-6614
				22	Luther Burbank	Janie Huang	453-6614
				26	Moreland	Janie Huang	453-6614
				30	Oak Grove	Janie Huang	453-6614
				31	Orchard	Judy Najera	453-6671
				39	Union	Judy Najera	453-6671
				82	San Jose Unified	Janie Huang	453-6614
				84	Morgan Hill Unified	Judy Najera	453-6671

Advisor	Phone	Accountant	Phone	#	District Name	Accounting Specialist	Phone
Jenina	453-6594	Emma Eclevia	453-6673	4	Alum Rock	Tami Camarena	453-6619
				7	Berryessa	Tami Camarena	453-6619
				12	Evergreen	Doris Lopez	453-6613
				17	Lakeside Joint	Doris Lopez	453-6613
				36	Saratoga Union	Tami Camarena	453-6619
				51	Campbell Union High	Tami Camarena	453-6619
				52	East Side Union High	Doris Lopez	453-6613
				56	Los Gatos - Saratoga Joint	Tami Camarena	453-6619
				81	Palo Alto Unified	Tami Camarena	453-6619
				83	Gilroy Unified	Doris Lopez	453-6613
85	Milpitas Unified	Doris Lopez	453-6613				

Advisor	Phone	Accountant	Phone	#	District Name	Accounting Specialist	Phone
Kolvira	453-6510	Yen Lam	453-6772	9	Campbell Elem	Amrita Bhatti	453-6607
				19	Loma Prieta	Rachelle Herrera	453-6608
				20	Los Altos	Amrita Bhatti	453-6607
				21	Los Gatos Union	Rachelle Herrera	453-6608
				28	Mt. Pleasant	Amrita Bhatti	453-6607
				29	Mtn. View Whisman	Rachelle Herrera	453-6608
				37	Sunnyvale	Amrita Bhatti	453-6607
				53	Fremont Union High	Amrita Bhatti	453-6607
				57	Mtn. View - Los Altos Union	Rachelle Herrera	453-6608
				88	Santa Clara Unified	Rachelle Herrera	453-6608

Business Services- Joyce Shen, Advisor 453-4327			
Accountant	Phone	Accounting Specialist	Phone
Nghia Do	453-6591	Sherryl Santos	453-6890
		Marko Mosunic	453-6667
		Monica Montes	453-6616
		Pauline Mai	453-6606
		Regina Jetomo	453-6615

Department Support		
Director III	Nimrat Johal	453-6599
Manager	Cathy Mckim	453-6588
Administrative Assistant III	Annie Romero	453-6813
Fiscal Technician- Front Desk	Kellie Guevara	453-6609

CalPERS

CalPERS Website: <http://www.calpers.ca.gov/>

Phone number: 888-225-7377 or 888-Cal-PERS

Regional Office: 181 Metro Drive, Ste. # 520, San Jose, CA 95110

Main Office mailing address: P.O. Box 1982, Sacramento, CA 95812-1982

CalSTRS

CalSTRS Website: www.calstrs.com

Access <https://sew.calstrs.com>

Login help: 916-414-5450 or EmployerHelp@calstrs.com