

NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM

MANUAL FOR REPORTING AGENTS

MISSION STATEMENT

The Nebraska Public Employees Retirement Systems (NPERS) recognizes the importance of a successful retirement and is dedicated to providing the highest quality service necessary to assist members in achieving this goal.

PURPOSE OF THIS MANUAL

This manual is designed to assist the Reporting Agent in the following areas:

- General information regarding the system
- Determination of eligibility for membership
- Determination of eligible compensation
- Preparation and filing of various reports and forms

NOTIFICATIONS AND DISCLAIMERS

Due to changes in laws and administrative requirements, information contained in this manual may not always be current. Updates will be sent to all Reporting Agents as needed.

This guidance document is advisory in nature but is binding on the NPERS until amended by NPERS. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

For record retention purposes, all information submitted to NPERS must be in **blue** or **black** ink.

Not all situations can be covered in this manual. If a situation should arise which you are unsure how to handle, please contact NPERS. If this document conflicts with the governing law and/or rules and regulations, the governing laws and/or rules and regulations supersede this document.

Revised 08/2023



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FORMS FOR SCHOOL EMPLOYERS

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REPORTING AGENT INFORMATION

REPORTING AGENT

Each school will need a designated Reporting Agent. This may be one individual or multiple staff. Your Reporting Agent will serve as the person who responds to Nebraska Public Employees Retirement System's (NPERS) questions, and/or submits monthly reports, and/or non-contributing member data to NPERS. NPERS will provide usernames and passwords for designated Reporting Agents to allow online access. Usernames and passwords should not be shared with or utilized by any other staff.

Your Reporting Agent should be an individual who is familiar with your employment policies, your payroll system and the School Retirement Plan, and who has access to your personnel records. You may choose whom you wish to be your Reporting Agents and Reporting Agents, and you may choose additional secondary staff as backups.

REPORTING AGENT / EMPLOYER CONTACT FORM

All school districts submitting information to the Nebraska Public Employees Retirement System (NPERS) must have a current [Employer Contact form \(NPERS6305\)](#) on file.

You must submit a new Employer Contact form (NPERS6305) to NPERS whenever there is a change in the Reporting Agent(s) or to add Additional Agent(s). Upon receipt of the form, NPERS will set up online monthly reporting and/or Non-Con portal access for named Reporting Agents.

INSTRUCTIONS FOR COMPLETING EMPLOYER CONTACT FORM:

- The Employer Contact form must have original signatures. NPERS cannot accept forms received with a typed or stamped signature.
- All general correspondence from NPERS will be addressed to the Primary Contact.
- An individual who is a Reporting Agent for numerous rural districts must complete an Employer Contact form for each district.

EMPLOYER CONTACT / REPORTING AGENT FORM



Nebraska Public Employees Retirement Systems

npers.ne.gov

1526 KSt., Ste. 400 PO Box 94816 Lincoln, NE 68509-4816 PHONE 402-471-2053 TOLL FREE 800-245-5712 FAX 402-471-9493

Employer Name		Date	Plan Type (Check One)
Agency/County Number / District Number			
Address			
City	State	Zip	
<input type="checkbox"/> School <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Judges <input type="checkbox"/> Patrol			

Employer Contact/Reporting Agent – Addition & Removal

Please use this form to add, update, or remove staff who will submit monthly reports, non-contributing member data, and/or function as a point of contact with the Nebraska Public Employees Retirement Systems (NPERS). **Anytime reporting agents or contacts within your organization change, please submit a new form.**

Primary agents/contacts serve as the employee NPERS will contact first with any questions/issues and should have access to personnel records and are familiar with your employment policies, payroll, and the retirement plan. You may also designate “backup” secondary reporting agents/contacts.

CONTACT INFORMATION

Indicate if a new reporting agent/contact or update/removal of an existing reporting agent/contact. If new, indicate any reporting duties (Monthly, Noncons, or both) and Primary or Secondary status. If there are no reporting duties, only enter contact information.

Add/Update contact/agent (indicate duties/status below)
 Remove existing contact/agent (enter name below)

Submit Monthly Reports:
 Primary
 Secondary
 Submit Noncon Data:
 Primary
 Secondary

CONTACT NAME		EFFECTIVE DATE OF ADDITION/UPDATE/REMOVAL
WORK ADDRESS		DATE OF BIRTH
WORK PHONE	FAX NUMBER	WORK EMAIL

CONTACT INFORMATION

Indicate if a new reporting agent/contact or update/removal of an existing reporting agent/contact. If new, indicate any reporting duties (Monthly, Noncons, or both) and Primary or Secondary status. If there are no reporting duties, only enter contact information.

Add/Update contact/agent (indicate duties/status below)
 Remove existing contact/agent (enter name below)

Submit Monthly Reports:
 Primary
 Secondary
 Submit Noncon Data:
 Primary
 Secondary

CONTACT NAME		EFFECTIVE DATE OF ADDITION/UPDATE/REMOVAL
WORK ADDRESS		DATE OF BIRTH
WORK PHONE	FAX NUMBER	WORK EMAIL

This form must be signed by a Superintendent, Administrator, Personnel Director, or Employer Contact.

Signature	Date
-----------	------

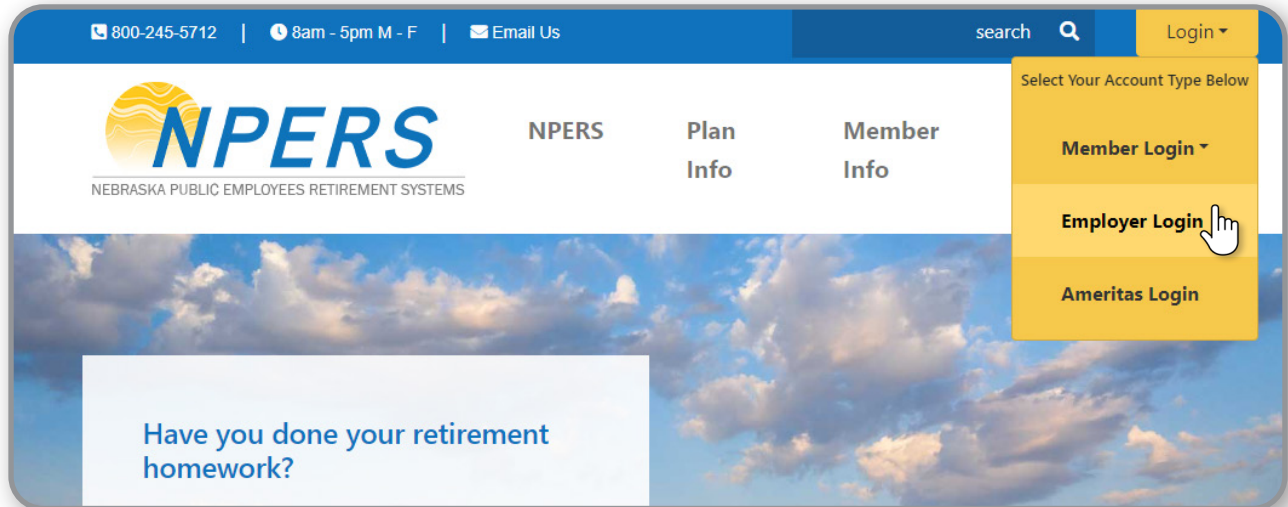
PAYROLL ADMINISTRATOR WEB ACCOUNT

After submitting your Employer Contact/Reporting Agent – Addition & Removal **NPERS6305** Form, found on our website, NPERS will provide you with a Username and Temporary Password. You will use this information to activate your Payroll Administrator web account with NPERS. You will be reporting payroll and contribution information using the Nebraska Public Retirement Information System (NPRIS).

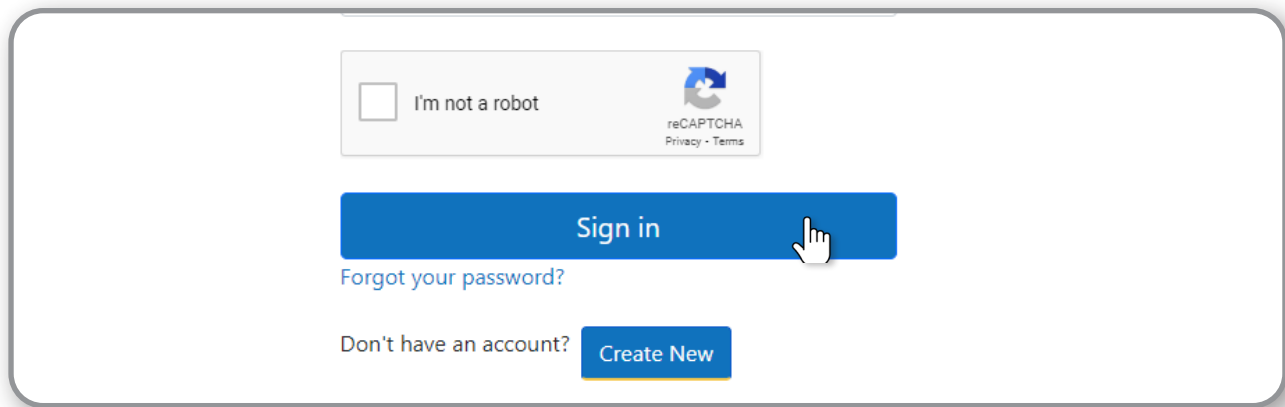
STEP 1 Fill out and submit your **NPERS6305** Form to NPERS to receive your Username and Temporary Password.

STEP 2 Go to the NPERS website npers.ne.gov. The home page will be displayed.

STEP 3 Under “Login” on the top right corner of the page, click on “**Employer Login.**”



STEP 4 Click on “**Sign in.**” *(continued on next page)*



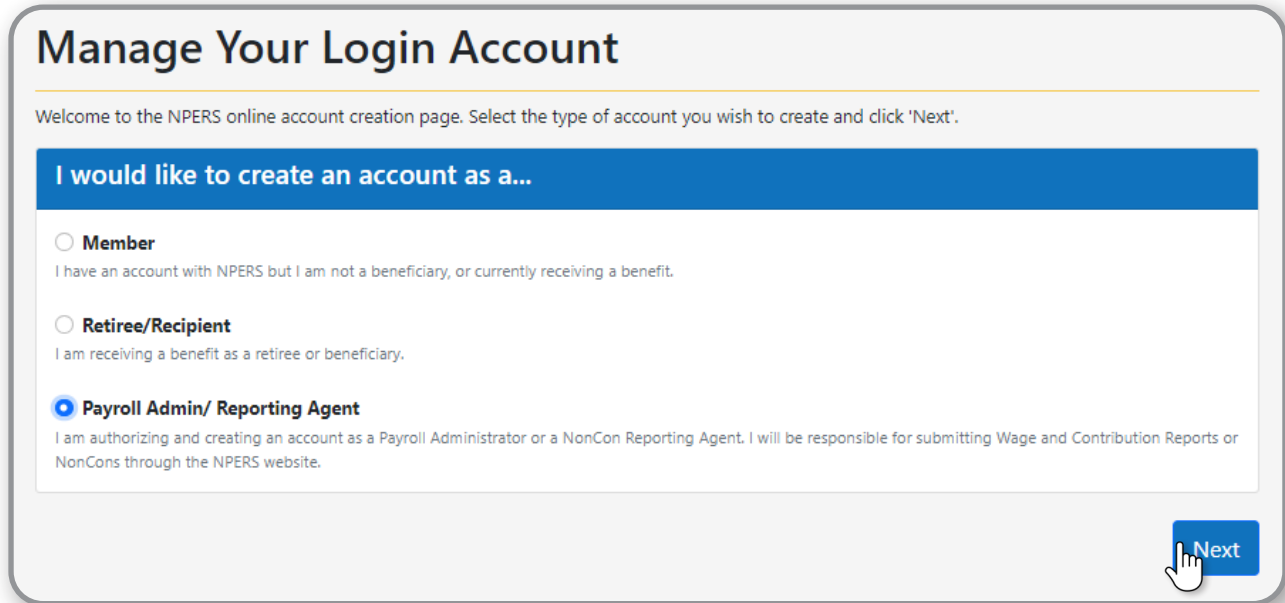
STEP 5 An Electronic Signature Agreement will appear on your screen. Once you have read the agreement, click “I Agree.”

I Agree Clicking on “**I Agree**” signifies that you are signing your report each time you log in to work on your report.

I Disagree If you click on “**I Disagree**,” you will need to remit a signed recap report.

STEP 6 You will now see the web page “Manage Your Login Account.” Select “**Payroll Administrator**.” Click the “Next” button.

NOTE Employer Administrator Account Activation instructions will appear on your screen. Please review these instructions.



**STEP
7**

Review the “Instructions” page, then click “Next”.
This will take you to the “Employer Web Account Activation” page.

Instructions - Employer Web Account Activation

This page describes the steps needed to activate an Employer Web Account.

Activity Overview:

Please enter your personal and professional information so your details can be authenticated. This is required to activate your Employer Web Account.

After your web account has been activated, you will be able to login and access the information pertaining to your agency.

What you will need:

1. The Username given to you by NPERS.
2. The temporary password given to you by NPERS.
3. Choose a new password.
 - Must contain at least twelve (12) characters
 - Must not repeat any character sequentially more than two (2) times
 - Password cannot contain the user's account name or parts of the user's full name that exceed two consecutive characters
 - Must contain at least three (3) of the following four (4):
 - At least one (1) uppercase character
 - At least one (1) lowercase character
 - At least one (1) numeric character
 - At least one (1) special character
 - Cannot repeat previous 6 passwords
 - Password will not expire
4. Your first name, last name.
5. The Organization Number for the agency assigned to the web account.
6. The email address you wish to use for receiving information from NPERS.
7. Choose a secret question and answer.

Instructions:

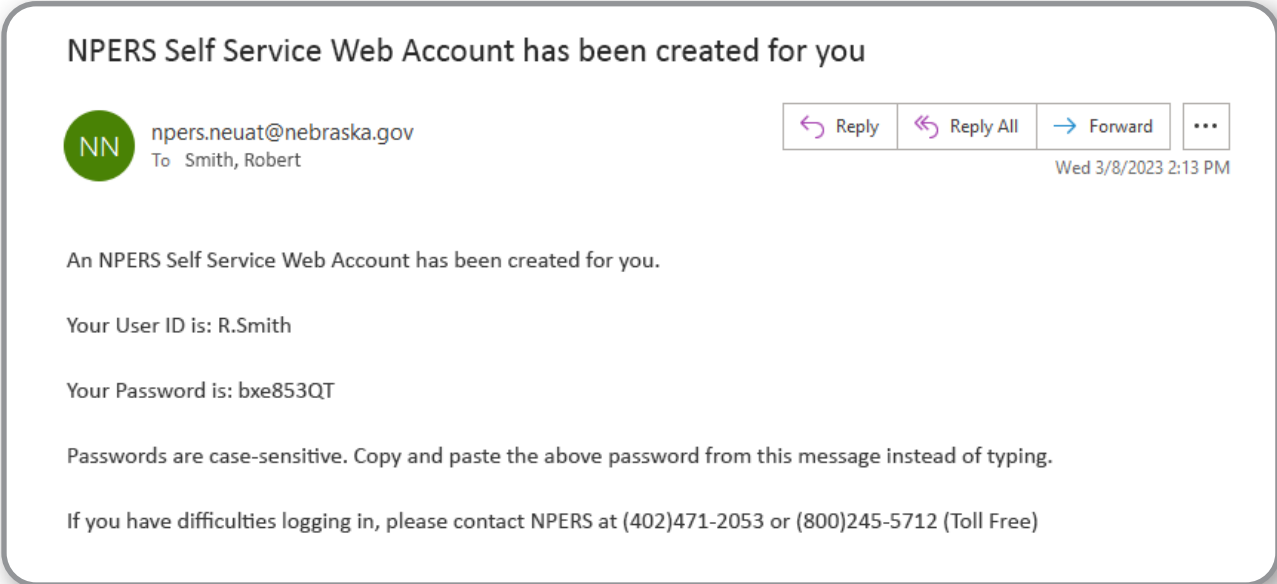
Step 1: Enter the information given to you by NPERS, as well as some personal information.

Step 2: Log in.



STEP 8

You will receive an email from NPERS with your User ID and a temporary password.

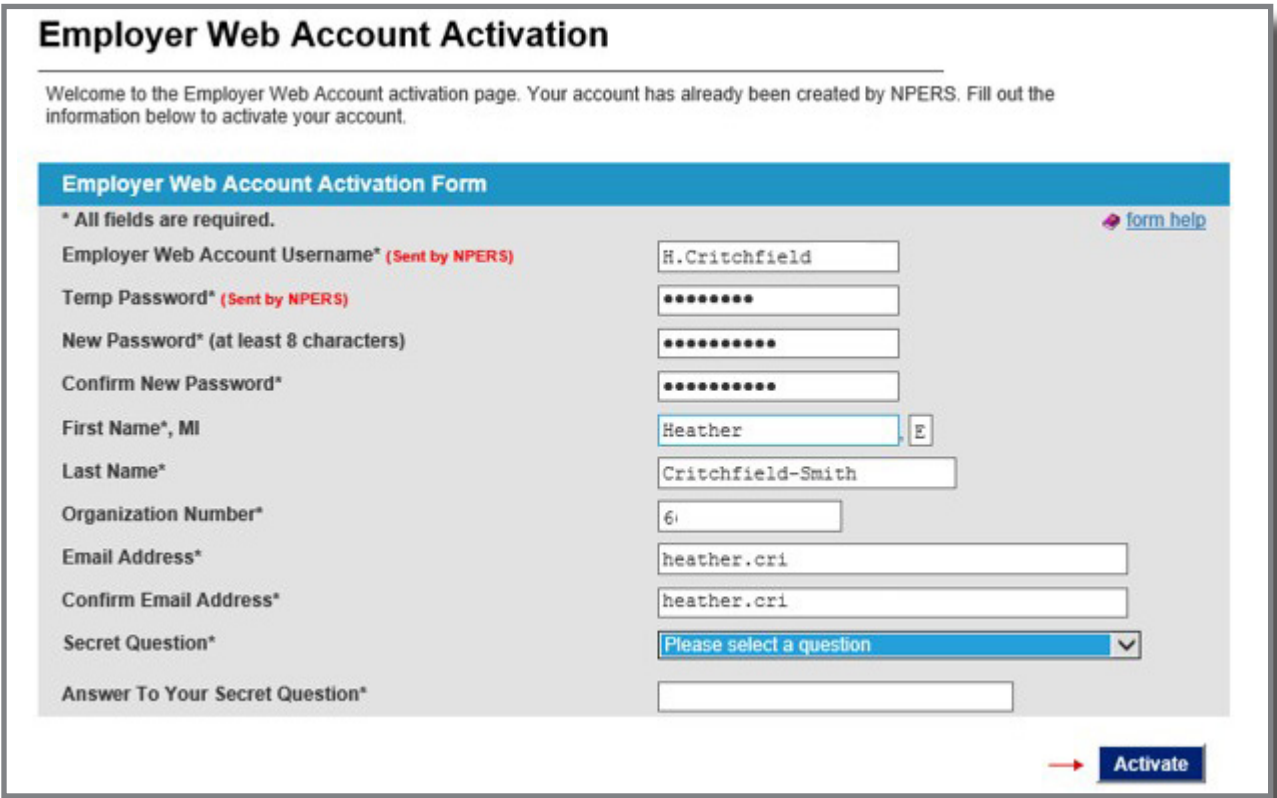


STEP 9

On the "Employer Web Account Activation" page, enter the User ID and temporary password sent to you by NPERS. Then enter your new password and fill out the remaining information on the page.

Click on the "Activate" button.

The information you enter on this page will be validated against existing information in NPRIS.



**STEP
10**

If the data you entered is valid, the “Account Activation Confirmation” page will be displayed.

Account Activation Confirmation

Congratulations your web account has been successfully activated. Please print this page and save it for future reference.


If you are unsure of your organization number, [click here](#)

Account Activation Confirmation

Username :	H.Critchfield
Organization Number :	6
Email Address :	heather.cri

You will also receive an e-mail confirmation that your web account has been activated. ***You should print this page and save it for future reference.***

Self Service Web Account Activated

 npers.neuat@nebraska.gov
To: Smith, Robert

Reply Reply All Forward ...

Wed 3/8/2023 2:13 PM

A Self Service Web Account has been created for you.

Your user id is: R.Smith

If you have difficulties logging in, please contact NPERS at (402)471-2053 (Local) or (800)245-5712 (Toll Free)

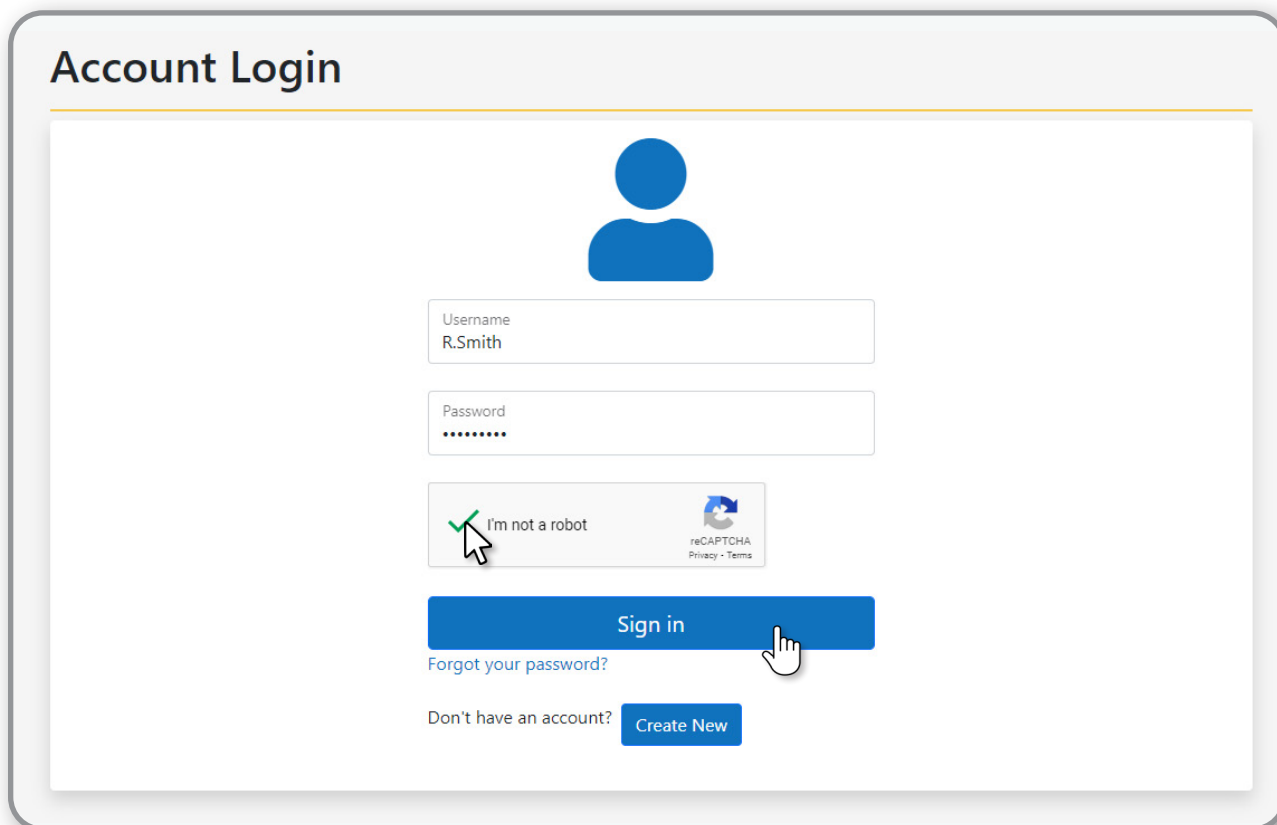
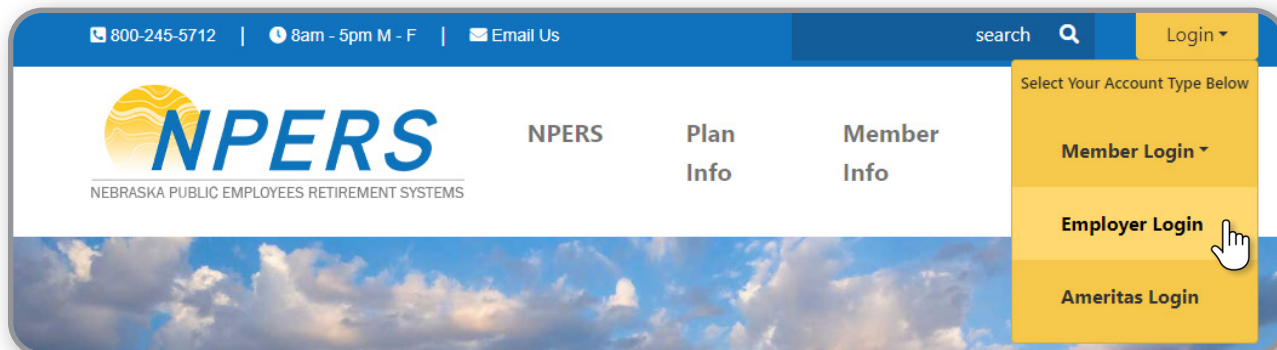
NOTE

If your account is not activated, an error page will be displayed with an error number. You may contact NPERS via the “Contact Us” link at the bottom of this page, making sure to mention the error number.

CHANGE YOUR WEB PROFILE

STEP
1

Login to your NPERS Employer Web Account.



STEP 2

Click the yellow “Update Web Account” button if you need to change your password, email address or security question.

Employer Account Home Page

Messages from NPERS

Employer Reporting

- Work on Non-Contributing

Account Links

- Retirement Plan Eligibility Calculator
- School Manual for Employer Contacts (pdf)
- Forms for School Employer Contacts
- New Member Information Packet (pdf)
- Newsletters & Summer Workshops/Materials

Employer Information

Employer: Gothenburg Public Schools
Employer Number: 18-20
E-mail: robert.smith@gothenburgps.org

Update Web Account Information

Update Web Account

STEP 3

Review the “Instructions” page, then click “Next.”

Instructions - Change Web Account Information

ACTIVITY OVERVIEW:

Filling in the information on this page will allow you to change your password, email address or your secret question and the answer to the secret question.

INSTRUCTIONS: 4 EASY STEPS!

1. To change your password, click the “Change Password?” checkbox and type in your old password and new password. The Password should be alphanumeric.
2. Select a secret question from the “What is your secret question?” list if you want to change your secret question.
3. Key in a new secret question if you want to change your secret question.

Next

STEP
4

Use this page to change your web account information.

Change Web Account Information

This page will allow you to update your web account information. You can change your password, email address, question and answer to secret question.

CHANGE WEB ACCOUNT INFORMATION

Employer Web Account Username *

R.Smith

(between 6 and 15 characters)

Current Password *

Change Password?

New Password *

(at least 12 characters)

Confirm New Password *

First Name

Robert

Last Name

Smith

Email

robert.smith@gothenburgps.org

New secret question (optional)

Please select a question



Answer to new secret question

I'm not a robot



reCAPTCHA
Privacy - Terms

Update



NOTE

If you have changes to your contact information, you will also need to complete and remit an original, updated Employer Contact form.

RECORDS RETENTION

Nebraska Public School Districts are required by law to retain certain employee records. Record retention schedules can be found on the Secretary of State website. Below are excerpts from, or citations to, the various schedules that apply to retirement records that school districts/ESUs must maintain.

School Districts, Schedule #10 (a.k.a. “Schedule #10, Local School Districts,” “Local School Districts, Schedule #10” and “Schedule #10”), paragraph 10-6-8, states: *“Records of reports submitted to the School Retirement System which detail employee’s withholding for retirement. Includes Deduction Remittance Reports, Adjustment Remittance Reports and correspondence with the School Retirement System regarding these reports. Dispose of after 5 years.”*

However, remittance reports are not the only form of retirement record that must be maintained by school districts, nor is Schedule #10 is the only schedule that governs local government agency records retention. Schedule #10 includes the following instruction paragraph which specifically refers School Districts to Schedule #24, Local Agencies General Records, for additional guidance:

INSTRUCTIONS FOR USING THIS SCHEDULE

Records retention and disposition schedules are designed to serve as your records management guidelines for storing and disposing of records, regardless of the media on which they reside. Local Agencies General Records Schedule #24 contains those records common to most local government agencies. This schedule, along with the unique schedule written specifically for records unique to your office, approved by the State Records Administrator, provide your only ongoing authority to dispose of records. ...

Local Agencies General Records Schedule #24 (a.k.a. “General Records for Local Government, Schedule #24,” and “Schedule #24”), Item Number 24-41, Employment History File, reads, in relevant parts:

May include application for employment, employment contract, performance reports, notices of promotion or demotion, commendations or reprimands, termination of employment, etc. The defined benefit retirement plans include the Judges, School Employees and Douglas County Retirement Plans, while the defined contribution Retirement Plans include the County Employees Retirement Plan administered by the Nebraska Public Employees Retirement System, Lancaster County and City of Lincoln Retirement Plan.

RETENTION

EMPLOYEES IN A DEFINED BENEFIT PLAN: 50 YEARS AFTER TERMINATION

As can be seen in Schedule #24, schools are required to maintain the listed items for 50 years after an employee terminates employment. NPERS requests that you maintain the records in accordance with the published schedule. You may also wish to consult with the Secretary of State Records Management Office, Department of Administrative Services – State Personnel, or your attorney for additional guidance.

ELIGIBILITY & ENROLLMENT

ELIGIBILITY REQUIREMENTS

You are responsible for determining the membership status of your employees. If deductions are not made when mandatory membership applies, the school is responsible to remit both employee and employer contributions. In addition, NPERS will charge the school district for the interest these contributions would have earned.

NOTE

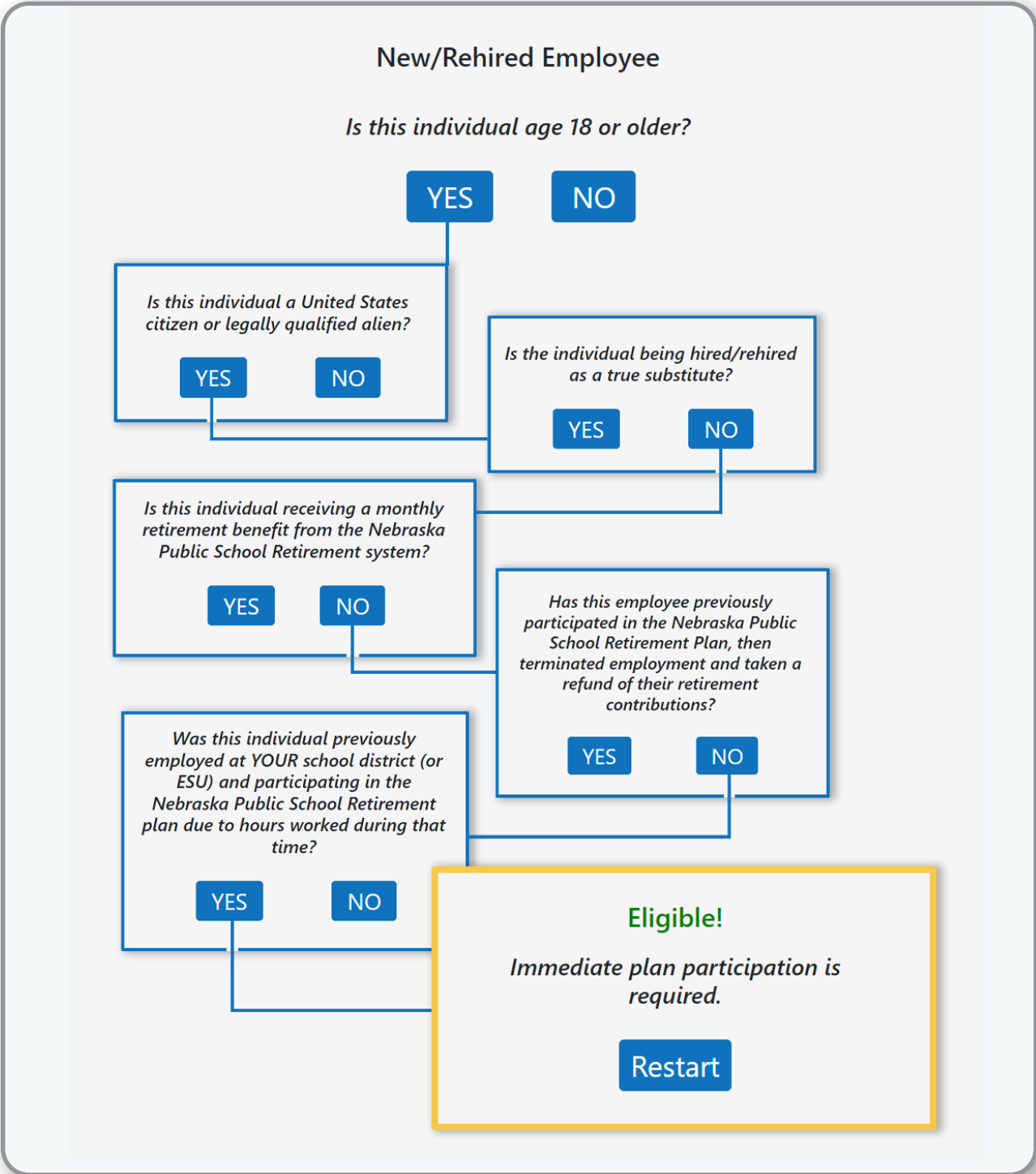
Nebraska statute requires a written contract for all public school administrators and teachers. All contracts, including contracts for employees who are not teachers or administrators, must specify the period of employment including the starting and ending date of the contract.

ELIGIBILITY CALCULATOR

This tool is designed to guide school reporting agents through the process of determining plan eligibility. The eligibility calculator will walk you through a series of yes or no questions to help determine if an employee should or should not be enrolled in the school retirement plan. Most of the common eligibility errors can be avoided by using this tool. NPERS strongly encourages all reporting agents to take advantage of this calculator.

The screenshot displays the 'Employer Account Home Page' with a yellow sidebar on the left and a main content area on the right. The sidebar is titled 'Messages from NPERS' and contains several sections: 'Employer Reporting' with a link for 'Work on Non-Contributing'; 'Account Links' with a red-bordered box around 'Retirement Plan Eligibility Calculator' (which has a mouse cursor over it), and other links for 'School Manual for Employer Contacts (pdf)', 'Forms for School Employer Contacts', 'New Member Information Packet (pdf)', and 'Newsletters & Summer Workshops/Materials'. The main content area has a blue header 'Employer Information' with details for 'Gothenburg Public Schools' (Employer Number: 18-20, E-mail: robert.smith@gothenburgps.org) and another blue header 'Update Web Account Information' with a yellow button labeled 'Update Web Account'.

To use the Eligibility Calculator you simply answer questions regarding the new employee. The calculator will take you through the step-by-step process of determining eligibility for that employee.



This calculator will also give you the reasoning, if an employee is NOT eligible.

New/Rehired Employee

Is this individual age 18 or older?

YES **NO**

Employees under age 18 are not eligible to participate.

If employee is under 18 years of age, monitor age and reassess when employee turns 18.

Restart

MANDATORY MEMBERSHIP

The following employees *must* be enrolled at the date of hire or at the time of position change:

EMPLOYEES

1. Must be an employee of a participating employer, such as a Nebraska school district, an educational service unit, the state or a county (if the position with the state or county requires a teaching certificate).
2. Must be a permanent employee working in a position requiring an average of at least 20 hours per week on an ongoing, regular basis, or have a full-time contract (teacher or administrator).
3. Must be age 18 or older (effective 9/1/2012).

*If the position of an employee initially hired to work less than 20 hours per week changes to a position requiring 20 or more hours per week, the employee should be enrolled in the plan at that time. If an employee initially hired to work less than 20 hours per week starts working an average of **20 hours or more per week in each calendar month of any three calendar months during a retirement plan year (July 1-June 30)**, they must be enrolled in the plan. The “mandatory effective date of participation” in the plan is the next pay period following the pay period where the employee worked an average of 20 hours or more per week for each of 3 calendar months during the plan year. The 3 calendar months do not have to be consecutive. The term calendar month is defined by the actual days in that month, which **DOES NOT** take into consideration the number of days school was in session or the number of days in a Monday through Friday week. If the employee did not begin participation on the “mandatory effective participation date,” make-up contributions will be required going back to the “mandatory effective participation date” or two years, whichever is less.*

The Employer is required to complete the makeup contributions even if the Employee terminates employment. Once the employee begins contributing to the plan, the employee shall remain in the plan until termination of regular and ongoing employment or retirement.

EXAMPLE

A permanent part-time employee worked an average of 14 hours per week in September of the plan year, an average of 23 hours per week in October, an average of 15 hours per week in November, an average of 20 hours per week in December, an average of 14 hours per week in January, and an average of 21 hours per week in February. The employee has now worked an average of 20 or more hours per week for each of 3 calendar months in a plan year; therefore, the employee is required to participate in the plan. The next pay period in March would be the “mandatory effective participation date” when contributions must begin. No make-up contributions would be required if the employee begins participation in March. If the employer did not contribute in March and waited several months, make-up contributions would be required going back to March. The employee is now a member of the plan and must remain in the plan, regardless of the average number of hours worked going forward. We have created a [tool](#) designed to help you determine if and when a part-time employee is eligible for enrollment into the school retirement plan.

For your use in tracking substitute and extra duty hours, there is a sample “[Substitute Log](#)” and a sample “[Extra Duty Log](#)” on the NPERS website. These logs are samples only and are not required to be turned in to NPERS; however, these may prove beneficial during an audit of school payroll records for retirement purposes.

NOTE

The passage of LB263 in 2013 modified the criteria to determine eligibility and participation in the plan. Previously, employment and hours of work at all participating school districts, Educational Service Units (ESU), or State of Nebraska agencies/positions participating in the plan was combined when determining eligibility per the 20 hour per week criteria. In addition, an employee who became eligible due to employment at any participating entity was automatically eligible *at all of them*, regardless of the number of hours worked.

Effective 4/25/2013, hours worked or plan participation at a different school district, ESU, or State agency will no longer be used to determine eligibility for new hires. The statutory definition of a regular employee now states...

“An employee hired as described in this subdivision to provide service for less than twenty hours per week but who provides service for an average of twenty hours or more per week in each calendar month of any three calendar months of a plan year shall, beginning with the next full payroll period, commence contributions and shall be deemed a regular employee for all future employment with the **same employer.**”

The addition of the “same employer” language requires eligibility to be determined separately for each participating school district, ESU, or State of Nebraska agency/position using the 20 hour per week criteria.

REEMPLOYED MEMBERS

An individual who previously participated in the plan, terminated employment, and is now returning to work for the **same employer** will resume plan participation regardless of hours worked (unless rehired as a true substitute or temporary employee – see below).

EXCEPTION: If this individual took either a refund or a monthly retirement benefit, they must re-establish membership for your school district, (ESU, etc.) using the 20 hour per week criteria.

In all circumstances a member returning to work after taking a refund or retirement benefit must incur a 180 day break in service prior to reemployment at a participating employer (see [“Terminating Employment”](#))

TEMPORARY EMPLOYEES

A temporary employee is someone hired to provide service for a limited period of time (cannot exceed one year) to accomplish a specific purpose or task.

ELECTION OF NON-MEMBERSHIP

An Election of Non-Membership is no longer valid if the employee:

- Had a break in service; or
- Moved from a non-certified position to a certified position.

(See [Non-members.](#))

EMPLOYEES WHO CANNOT BE MEMBERS

The following employees *cannot* be members of the Plan:

- **EMPLOYEES UNDER AGE 18** (EFFECTIVE 9/1/2012)
- **PART-TIME EMPLOYEES**
Employees whose current employment position(s) in a Nebraska public school average **less than 20 hours per week** on an ongoing basis.
- **TEMPORARY/SUBSTITUTE EMPLOYEES**
Temporary and substitute employees not hired on an ongoing, regular basis, unless already actively participating due to other position(s) at the same employer.

VISAS AND DOCUMENTATION

In addition to providing the appropriate visa, a person **MUST** also submit a valid, unexpired Form I-766, Employment Authorization Document (EAD).

1. If any of the documentation is expired, we will need additional documentation showing whether the documents were extended.

The following immigration statuses have been evaluated by NPERS, who has determined:

- US citizens
- Lawful Permanent Residents (LPRs)
- Holders of the following visas:
 - H-1B
 - H-4
 - L-2
 - TN
 - E-32
- Individuals with the following EAD categories:
 - A05 – asylees
 - A12 – those with temporary protected status
 - C08 – those with a pending asylum application
 - C09 – those with a pending permanent residency application
 - C11 – public interest parolees, and
 - C31 – Violence Against Women Act covered individuals.

Please contact the Nebraska Public Employees Retirement Systems (NPERS) with any questions regarding enrollment eligibility.

NON-MEMBERS

Individuals employed prior to July 1, 1978, in a non-certificated position were eligible to file an Election of Non-membership if they were employed one-half time or more and did not wish to be a member of the School Retirement System. This election had to be submitted prior to July 1, 1978. This type of non-membership is valid only if the employee was employed one-half time or more from July 1, 1978, through June 30, 1986, and 15 hours or more per week from July 1, 1986, to July 1, 2013. A non-membership is not valid if the employee ceases employment or their hours decrease to less than 20 hours per week. *Upon reemployment or return to work of 20 hours or more per week, the employee **must** now become a member and begin deductions regardless of whether or not there was a break in service.*

Individuals that had been employed in 1945 in a certificated position also may have filed an Election of Non-membership if they were 21 years of age and did not wish to be a member of the School Retirement System. This election had to be submitted prior to October 1, 1945. This type of non-membership is valid until the member terminates.

ENROLLMENT PROCEDURES

The following procedures are necessary when enrolling an employee into the Plan.

NEW MEMBERS

You will provide to NPERS all necessary membership information through the Wage and Contribution Reporting process.

NEW PLAN MEMBER WELCOME PACKET

The screenshot displays the 'Employer Account Home Page' with a 'Messages from NPERS' section. On the left, a yellow sidebar contains 'Employer Reporting' (with a 'Work on Non-Contributing' link) and 'Account Links' (with links for 'Retirement Plan Eligibility Calculator', 'School Manual for Employer Contacts (pdf)', 'Forms for School Employer Contacts', 'New Member Information Packet (pdf)', and 'Newsletters & Summer Workshops/Materials'). The 'New Member Information Packet (pdf)' link is highlighted with a red rounded rectangle and a mouse cursor. On the right, there are two white boxes with blue headers: 'Employer Information' (showing 'Gothenburg Public Schools', '18-20', and 'robert.smith@gothenburgps.org') and 'Update Web Account Information' (with a yellow 'Update Web Account' button).

You should provide a “[New Plan Member Welcome Packet](#)” to all new employees and re-hires. An electronic version of this packet is available on the NPERS website on the School Plan page. For employees who do not have internet access, please assemble a “packet” that includes the publications listed below.

You may request quantities of these items from NPERS using the Order Blank NPERS0205 or you may print them from our website at npers.ne.gov.

CONTENTS OF THE NEW PLAN MEMBER WELCOME PACKET

**School Retirement
Plan Handbook**

**Beneficiary
Designation Form**

**Application for
Vesting Credit Form**

1. **School Employees Retirement System Plan Member Handbook**
2. **Vesting Credit Application (NPERS2100)**
3. **Beneficiary Designation Form (NPERS1300)** which the employee should complete in full, sign in the presence of a Notary Public, and submit to NPERS.

TIMELY ENROLLMENT OF ELIGIBLE EMPLOYEES

It is imperative new, returning, or previously less than 20-hour employees be on the first report when they become eligible. Failure to include these new, returning or previously less than 20-hour employees in their first eligible report will require an Adjustment Report.

PREVIOUS EMPLOYMENT OUT-OF-STATE

New employees who have previously been employed out-of-state may be eligible to purchase credit for the out-of-state service. ([See Plan handbook.](#))

PREVIOUS MEMBERS – REEMPLOYED

Employees who have previously been members of the Plan and are returning to work with a school district should complete a new **Beneficiary Designation Form** and submit it to NPERS. Also, you should give reemployed members a **Plan Member Handbook**.

Those members who received a refund may be eligible to repay a refund to the Plan and receive credit for the refunded years of service. ([See Plan handbook.](#))

RETIRED MEMBERS (RECEIVING A RETIREMENT BENEFIT)

Members receiving a retirement benefit MUST incur a 180-day break in service prior to reemployment. A retired School Plan member who returns to work in a Nebraska public school and are reemployed *after* the required 180-day break in service will continue to receive his/her regular monthly retirement benefit. ([See “Reemployment After Retirement”](#))

When a retired member is reemployed as a permanent employee and works 20 or more hours per week on an ongoing, regular basis after a 180 calendar day break in service, they return as a new employee. You must withhold retirement contributions from their compensation. They will receive new service credit under Tier 4 benefits commencing with the date of employment. The retiree’s retirement number with NPERS will remain the same number as before retirement. The member should submit a new beneficiary designation form to NPERS.

VESTING CREDIT

Employee Must Apply Within 180 Days of Hire: If a newly hired employee participated in another Nebraska governmental retirement plan during previous employment (see examples below), the participation may count toward vesting credit in the School Plan. The employee must apply to NPERS ***within 180 days of hire*** using an Application for Vesting Credit form (NPERS2100). The employment may have been full-time or part-time, as long as the employee met eligibility requirements to participate in that retirement plan. Vesting credit approved by NPERS will not be included as years of service for benefit calculations, but will apply to vesting time frames.

Examples of Nebraska governmental employment include: state government, municipal government, public power district, law enforcement, county government, state university or state college. (Employment that would not qualify would be federal employment, out-of-state university or college, and any non-governmental employment.)

NOTE

It is **your** responsibility to give all employees an Application for Vesting Credit form (NPERS2100) when they are hired ***whether you think they qualify or not***. It is then the responsibility of the employee to return the completed application to NPERS within 180 days of hire.

As a good business practice, NPERS recommends you obtain each new employee's written acknowledgment that he/she received an Application for Vesting Credit form.

If a newly hired employee has simply changed employment from one Nebraska public school (not including Omaha Public Schools) to another, it is not necessary for him/her to apply for vesting credit.

SAMPLE APPLICATION FOR VESTING CREDIT



Nebraska Public Employees Retirement Systems

npers.ne.gov

1526 K St., Ste. 400 PO Box 94816 Lincoln, NE 68509-4816 PHONE 402-471-2053 TOLL FREE 800-245-5712 FAX 402-471-9493

Name <small>Last First Middle</small>			Date of Birth - -	Plan Type <small>(Check One)</small>
Social Security Number - -		Retirement Number		
Address		City	State Zip	
Home Phone	Work Phone	Employer		

Application For Vesting Credit/Prior Service Credit

SEE REVERSE SIDE FOR COMPLETE INSTRUCTIONS

School/State/County/Patrol Currently Employed By:	/ /	<input type="checkbox"/> FT <input type="checkbox"/> PT
	DATE OF HIRE	

LIST ALL NEBRASKA PUBLIC EMPLOYMENT

The following should be completed by you within 180 days of your date of hire.

BELOW SHOULD REFLECT DATES YOU **PARTICIPATED** IN ANOTHER NEBRASKA GOVERNMENTAL PENSION PLAN.

PLACE OF EMPLOYMENT	(CHECK ONE)	DATES OF PARTICIPATION	
		FROM	TO
	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time	/ /	/ /
	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time	/ /	/ /
	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time	/ /	/ /

IDENTIFY CONTACT PERSON FOR PREVIOUS GOVERNMENT PLAN:

Name:	Phone:
Employer:	Fax:
Name:	Phone:
Employer:	Fax:
Name:	Phone:
Employer:	Fax:

I hereby certify and warrant that, to the best of my knowledge and belief, the foregoing is true and correct.

Signature of Member: _____ Date: ____ / ____ / ____

Instructions for Completing the Application for Vesting Credit

For State and County members, vesting means to qualify for the employer contributions made on your behalf.

For School and Patrol members, vesting means to qualify for a lifetime monthly retirement benefit (other eligibility requirements must also be met to receive a lifetime monthly retirement benefit).

All past retirement participation must be in Nebraska Governmental Plans. It is your responsibility to have the form properly completed and filed.

Examples of Nebraska Governmental Entities

- Nebraska State Agencies
- Nebraska Public Schools
- Nebraska County Agencies
- University of Nebraska – Lincoln, Omaha, & Kearney
- University of Nebraska Medical Center (UNMC)
- Nebraska City Agencies
- Wayne State College
- Peru State College
- Behavioral Health Regions

TOP SECTION (on page 1)

- **School/State/County/Patrol Currently Employed By** is where you work now.
- **Date of Hire** is the date you commenced working in your new position. If you are with the State Patrol, this would be your date of graduation from camp. Check FT/PT to indicate full or part time position.

MIDDLE SECTION (on page 1)

- List your Nebraska Governmental Retirement Plan information and/or past participation with your current employer here.
- *Dates are the dates you were in the plan, not when you were employed.*

Sign the form and forward it to NPERS immediately. Your Vesting Credit Application will be considered filed on time if your completed application is received by NPERS within 180 days of your employment. There are no exceptions.

If you need assistance, call NPERS at (402) 471-2053 or Toll-Free at 1 (800) 245-5712.

SERVICE CREDIT

SERVICE CREDIT DEFINITION

Service Credit, as defined by law, is one of the factors used to calculate benefits for plan members. It is your responsibility to:

- Accurately determine and report the number of hours (creditable service) for each employee participating in the plan.
- Document the hours worked for all employees, whether participating or not, including temporary, part-time, and substitute employees.

NOTE

Be careful not to report “double hours.” While all extra duty hours should be tracked, only extra duty hours worked outside of the normal workday should be reported.

CREDITABLE SERVICE INCLUDES:

- Working days, used sick and vacation days, holidays, and any other leave days for which the employee is paid regular wages as part of the employee’s agreement with the employer.

CREDITABLE SERVICE DOES NOT INCLUDE:

- Lump-sum payments to the employee upon termination or retirement in lieu of accrued benefits for such days. This would include (but not be limited to) hours of unused sick or vacation leave or time periods when a member was paid Worker’s Compensation.
- Eligibility and vesting credit.
- Service years for which member contributions are withdrawn and not repaid by the member.
- Service rendered by a member for which the retirement board determines that the member was paid less in compensation than the minimum wage as provided in the Wage and Hour Act.
- Service which the Public Employees Retirement Board determines was rendered with the intent to defraud the retirement system.
- Service provided to an employer in the Class V (Omaha) Public Schools.

COACHING AND EXTRA DUTY HOURS

All extra duty or coaching hours must be tracked **for all employees** and **subsequently** reported for participating members. Please refer to the sample Extra Duty Log form at the end of this chapter. It is important to be consistent when reporting extra hours with extra wages. NPERS generally considers coaching as regular and ongoing service. There are rare circumstances where it could be considered temporary, for example, a coach working only one season, if documentation supports it.

BUS DRIVERS

For retirement purposes, the number of hours worked will be what defines the service credit received. Creditable service has to be based off of the actual number of hours worked and not the number of bus routes driven. In determining eligibility, you must track hours worked while driving the bus. When reporting hours for contributing members, you must track and report actual hours worked and not the number of bus routes driven.

SUBSTITUTE HOURS

A substitute is a temporary employee who fills in for a regular employee that is temporarily absent. A substitute is not a regular employee filling in for a regular employee that is temporarily absent (permanent substitute) or someone who fills in for a vacant position. All hours worked by substitute employees must be tracked in order to provide documentation during the auditing process. Document the dates, hours worked, and the name of the substitute and absent employee. Please refer to the sample Substitute Log at the end of this chapter.

COMPENSATORY TIME

Compensatory (comp) time is time that is earned in lieu of receiving OT. When comp time earned is used, the service hours and comp time wages for the used comp time should be reported. When comp time earned is paid out, the comp time and service hours should be attributed to the period when it was earned.

NON-CONTRIBUTING EMPLOYEE HOURS

All hours worked by non-contributing employees must be tracked in order to monitor potential eligibility for part-time employees and provide documentation during the auditing process. This includes substitutes, temporary, and part-time employees.

MILITARY SERVICE

You should submit a Non-Contributing School Member Form whenever there is an interruption in contributions due to military service.

Members who incur a break in service due to military service may be eligible for military service credit. Military service credit provisions vary depending on the date of reemployment. Members should be directed to contact NPERS prior to the start of their service to determine eligibility.

If a member is eligible for military service credit, NPERS will submit a request for salary

verification. The salary verification will establish what the member would have earned had the member worked for the employer during the period of military service. NPERS will calculate the cost for the period of eligible military service and submit an invoice to the school for the amount required to fund the benefit. If payment is made to NPERS after 18 months, additional interest and charges will apply. See the [Military Service Guidebook](#) for Plan Members & Reporting Agents for instructions on when a plan member is called into military service.

HEART ACT

For any member whose death occurs on or after January 1, 2007, while performing qualified military service, the Heroes Earnings Assistance and Relief Tax Act of 2008 (HEART Act) requires their beneficiary(s) be entitled to any additional death benefit he or she would have received had the member been employed during the period of military service when the death occurred. The school employer shall be liable for the full actuarial cost to provide this benefit. NPERS will calculate the cost and submit an invoice to the school district. Payment shall be made within 30 days of receipt of the invoice.

VERIFICATION OF SERVICE

All service must be verified before a member may receive a retirement benefit. NPERS may request your assistance during this process.

Service After 1985-1986: Service earned after the 1985-1986 fiscal year has been verified on the Wage & Contribution Report. Any adjustments to service for prior quarters, months or pay periods must be made on an Adjustment Report included in Wage and Contribution reporting.

Service Verification for 1985-1986 or Earlier: NPERS may request from the employer verification of service earned before July 1, 1986. Verification is made on the Verification of Service Record form (NPERS2000). The following rules apply in verifying this service.

- Each fiscal year (July 1 - June 30) should be verified on a separate line and each column completed. Partial years should be verified on a separate line.
- Instead of checking less than half time, please show the “exact percentage of time” the member has worked between 50% and 100%.

When completing a verification, if you find a situation you are not sure how to verify, please contact NPERS.

VERIFICATION – CURRENT PROVISIONS

Members who are regular employees and are contributing to the Plan receive service credit based on the number of hours worked. Under current statute, working 1,000 hours or more in a plan year (July 1 – June 30) constitutes one year of service credit. A member cannot earn more than one year of service credit in a plan year and fractional service credit is

granted for members who work less than the 1,000 hours. The criterion is the same for an employee working on either a 9 or 12-month basis.

Your monthly report must show the actual hours worked during the reporting period. The following methods may be used to determine hours worked:

HOURLY EMPLOYEES	CONTRACT EMPLOYEES
Actual hours worked in the pay period.	Establish hours per day (possibly 7 or 8 hours). Multiply this by number of working days in the pay period.

This is only a guideline. Actual hours worked must include any time spent in extracurricular activities for which an employee is paid.

VERIFICATION – PRIOR SERVICE CREDIT PROVISIONS

AFTER JULY 1, 1986 AND PRIOR TO JULY 1, 2002

One year of creditable service was earned by working 1,032 or more hours during a plan year. For those working between 516 hours and 1,032 hours during a plan year, partial credit was given. No person working less than 516 hours during a plan year earned service credit.

PRIOR TO JULY 1, 1986

One year of creditable service was earned on the basis of working full time for at least 120 days in a fiscal year. Fractional credit was granted for full time employees who worked at least 60 but less than 120 days; and for part time employee who worked 120 days or more. All service before July 1, 1986, is based on the number of days worked in a fiscal year and the percent of time worked each day, regardless of whether the member was on a 9 or 12-month basis. This service must be verified on a Verification of Service Record form (NPERS2000).

FRACTIONAL SERVICE CREDIT

Legislation passed on February 12, 1986, allows fractional service credit on a basis of 50-100% for members employed on or after that date. Thus, service is credited for members who ceased employment before February 12, 1986, as follows:

Full Time	+	120 Days or More	=	1 Year of Service
Full Time	+	60–119 Days	=	1/2 Year of Service
Full Time	+	Less Than 60 Days	=	No Credit
Half Time or More But NOT Full Time	+	120 Days or More	=	1/2 Year of Service
Half Time or More But NOT Full Time	+	119 Days or Less	=	No Credit

EXAMPLES OF VERIFICATION OF SERVICE

Sample Verifications of Service Record (NPERS2000) are on the following pages. The explanations correspond to the lettered examples on the sample verification. To save space in this manual, more than one individual's example is on the sample verification form. You should complete a separate form for each person when actually verifying service

EXAMPLE A	A custodian was hired to work full time on a 12-month basis. Since he worked 220 days during the 1956-57 fiscal year, he would receive 1 year of service credit.	
EXAMPLE B	A teacher was hired to teach full time on a 9-month basis, but ceased employment January 25, 1958. Since she worked 72 days full time, she would receive 1/2 year of service if she ceased employment prior to February 12, 1986, or she would receive 60% service credit if she ceased employment on or after February 12, 1986. ($72/120 = .60$)	
EXAMPLE C	A cook was hired on a 9-month basis at one-half time. Since she worked 185 days, she would receive 1/2 year of service credit if she ceased employment prior to February 12, 1986, or she would receive 77% service credit if she ceased employment on or after February 12, 1986. ($185 \times .50 = 92.50$, $92.50 / 120 = .77$)	
EXAMPLE D	A teacher was hired to work full time on a 9-month basis. She worked through October 26 at which time she went on an unpaid leave of absence. On January 2, she returned to employment and worked full time the rest of the school year. Since she worked a total of 120 days full time during the fiscal year, she would receive 1 year of service credit for the 1959-60 fiscal year.	
EXAMPLE E	A bus driver was hired for the 1960-61 fiscal year. Since his employment is verified as less than one-half time, no service credit would be allowed.	
EXAMPLE F	An employee was hired as a substitute for the 1961-62 fiscal year. However, on September 26, 1961, he became a full time teacher and began contributing to the Plan. Since he worked 170 days full time during the fiscal year, he would receive 1 year of service credit.	
EXAMPLE G	An employee was hired as a teacher on a 9-month basis and worked 180 days every year. During 1967-68, she worked 67% time for 180 days. During 1968-69, she worked 50% time for 180 days. During 1969-70, she worked full time for 180 days. Service credit for her employment would be allowed as follows:	
	1962-63 through 1965-66	4 years service credit
	1966-67	75%* or 1/2 year service credit ($180 \times .50 = 90$, $90 / 120 = .75$)
	1967-68	83%* or 1/2 year service credit ($100 / 120 = .83$)
	*Service credit would be based on the percentage rather than one-half year if the member continued to work and was employed on or after February 12, 1986.	

**EXAMPLE
H**

An employee was hired as a full time teacher on a 9-month basis and worked 180 days regularly from the 1962-63 fiscal year through the 1965-66 fiscal year. Since the employment is the same for each of these fiscal years, it may be verified on one line on the form. During the 1966-67 fiscal year, the employee was hired as a teacher on a 9-month basis at one-half but less than full time. The service for this fiscal year must be verified on a separate line since there was a change in the employment status. The employee ceased employment May 30, 1967. In January of the 1967-68 fiscal year, he returned to employment as a full time teacher for five months. Service credit for this employment would be allowed as follows:

1967-68	100%* or 1/2 year service credit (180 x .67 = 120.60, 120.60 / 120 = 1.01)
1968-69	75%* or 1/2 year service credit (180 x .50 = 90, 90 / 120 = .75)
1969-70	1 year service credit

*Service credit would be based on the percentage rather than one-half year if the member continued to work and was employed on or after February 12, 1986.

SAMPLE VERIFICATION OF SERVICE FORM

EXAMPLE OF A-E

SCHOOL RETIREMENT SYSTEM OF THE STATE OF NEBRASKA

Retirement No. _____

VERIFICATION OF SERVICE RECORD

This is to certify that the school record of _____, Nebraska, shows the following periods of school services for (name) _____, Social Security Number _____ - _____ - _____

EMPLOYMENT IN NEBRASKA PUBLIC SCHOOLS:

From			To			Position	Months of which service contracted	Actual no. of days employed	Status of Employment (must choose one)			School	Annual Salary	
Month	Day	Year	Month	Day	Year				Full time	Exact % of time employed each day	Less than half time			
<input type="checkbox"/> A	7	1	56	6	30	57	CUSTODIAN	12	220	X				
<input type="checkbox"/> B	8	27	57	1	25	58	TEACHER	9	72	X				
<input type="checkbox"/> C	8	28	58	5	29	59	COOK	9	185		50%			
<input type="checkbox"/> D	8	25	59	10	26	59	TEACHER	9	20	X				
	10	27	59	12	31	59	UNPAID LEAVE OF ABSENCE	9	60					
<input type="checkbox"/> E	1	2	60	5	24	60	---		100	X				
	1	2	60	5	24	61	BUS DRIVER	9	180			X		

(A true statement, made under penalty of perjury)

This form must be signed by one of the following:
City Superintendent, Administrator, Personnel Director,
Authorized Reporting Agent, County Clerk, or County Official

NAME _____
TITLE _____
ADDRESS _____

NPERS2000 Rev. 7/03

BAR CODE

EXAMPLE OF F-H

SCHOOL RETIREMENT SYSTEM OF THE STATE OF NEBRASKA

Retirement No. _____

VERIFICATION OF SERVICE RECORD

This is to certify that the school record of _____, Nebraska, shows the following periods of school services for (name) _____, Social Security Number _____ - _____ - _____

EMPLOYMENT IN NEBRASKA PUBLIC SCHOOLS:

From			To			Position	Months of which service contracted	Actual no. of days employed	Status of Employment (must choose one)			School	Annual Salary	
Month	Day	Year	Month	Day	Year				Full time	Exact % of time employed each day	Less than half time			
<input type="checkbox"/> F	8	31	61	9	23	61	SUBSTITUTE	1	7			X		
<input type="checkbox"/> G	9	26	61	5	26	62	TEACHER	8	170	X				
<input type="checkbox"/> H	8	31	62	5	30	66	TEACHER	9 ea. yr.	180 ea. yr.	X				
	8	31	66	5	30	67	TEACHER	9	180		50%			
	1	4	68	5	30	68	TEACHER	5	100	X				
<input type="checkbox"/>	8	21	67	5	31	68	TEACHER	9	180		67%			
	8	27	68	5	27	69	TEACHER	9	180		50%			
	8	26	69	6	1	70	TEACHER	9	180	X				

(A true statement, made under penalty of perjury)

This form must be signed by one of the following:
City Superintendent, Administrator, Personnel Director,
Authorized Reporting Agent, County Clerk, or County Official

NAME _____
TITLE _____
ADDRESS _____

NPERS2000 Rev. 7/03

BAR CODE

COMPENSATION

COMPENSATION DEFINITION

Member compensation, as defined by law, is also one of the factors used to calculate benefits for plan members. Salary paid to an employee may or may not be eligible compensation for retirement purposes. The status of compensation as “taxable” or “not taxable” does not determine whether it is considered eligible compensation. It is your responsibility to accurately determine and report the proper amount of eligible compensation for each employee participating in the plan.

For retirement purposes, compensation is defined as gross wages or salaries payable to the member for personal services performed during the plan year.

COMPENSATION INCLUDES:

- Overtime pay
- Member retirement contributions
- Retroactive salary payments paid pursuant to court order, arbitration, or litigation and grievance settlements
- Amounts contributed by the member to plans under sections 125, 403(b), and 457 of the Internal Revenue Code as defined in section 49-801.01 or any other section of the code which defers or excludes such amounts from income
- Substitute duty – if an eligible and contributing employee (at your school) is performing additional substitute duties, contributions must be made for both regular and substitute service
- On-call pay may or may not qualify depending on contract language and restrictions placed on the employee during the on-call time frame. Please contact NPERS for assistance

COMPENSATION DOES NOT INCLUDE:

- Fraudulently obtained amounts as determined by the retirement board
- Insurance premiums converted into cash payments*
- Any payments (periodic or lump sum) for unused sick leave or unused vacation leave
- Reimbursements or per diems paid for expenses incurred
- Fringe benefits
- Bonuses for services not actually rendered, including, but not limited to, early retirement incentives, cash awards, and severance pay
- Employer contributions made for the purposes of separation payments made at retirement and early retirement inducements

- Worker's Compensation or disability payments
- Payments made by the court for jury duty
- Compensation that can be manipulated by the employee

**A benefit "converted to cash" means, with respect to benefits such as unused leave or employer-paid insurance premiums, an arrangement whereby a member has individually arranged with his or her employer to receive an equivalent amount of cash, in lieu of receipt of the actual benefit.*

(Example: Cash amount paid to an employee because the employee chooses not to participate in a health care benefit otherwise available to her/him.) Such compensation is a fringe benefit regardless of the form in which it is taken and is not to be reported as retirement compensation.

In contrast, an employer may give its employees an amount of wages or salary through payroll, and allow them to elect to purchase a benefit with the cash, or simply to receive the cash. (Example: Flat salary amount which is provided to employees, from which the individual employees could choose one or more options from a §125 plan, or could choose to receive the amount in cash.) Such amounts are retirement compensation and should be reported as compensation.

CONSISTENCY

- School employers must be consistent in the reporting of compensation for ALL employees. If the majority of the school's employees have negotiated a contract that includes a §125 Plan where fringe benefits pass through the employee's payroll and thus salary reported to NPERS includes these fringe benefits, then you should report compensation in the same manner for all other employees who either negotiate individual contracts or are not covered by a contract.
- If a majority of the school employees within a district are not covered by a §125 Plan and fringe benefits do not pass through payroll, then the salary reported to NPERS is not to include these fringe benefits. Therefore, to be consistent, any individual employees who either have an individual contract or are not covered by a contract must have compensation reported in the same manner as the majority of the employees.
- If a School district has consistently paid "other fringe benefits" for certain employees, but later negotiates a contract to include the value of those benefits as "salary," this clearly violates the prohibition of fringe benefits converted to cash. This is disallowed in the definition of "compensation" in the School Retirement Act and therefore the value of other fringe benefits cannot be reported as compensation.

The key is **consistency within the school district** and preventing individual employees from artificially "spiking" salary late in their careers in an attempt to obtain a larger benefit at retirement.

DEATH DURING EMPLOYMENT

If a member passes away during employment, contributions should be withheld to the extent of the service the member rendered prior to the death. Retirement contributions are not to be remitted for any unused leave.

NOTE: Federal law caps contributions on compensation amounts above \$305,000 (2022). This compensation cap is applicable by the fiscal year, not the calendar year.

COMPENSATION CAPS

8% COMPENSATION CAP

Beginning July 1, 2013, increases in compensation for School plan members greater than 8% per year, during the five years prior to retirement, will be excluded when calculating retirement benefits. No exceptions increasing the 8% cap will be allowed. No action is needed on the part of the reporting agent. These caps will be determined by NPERS when benefits are calculated.



Contributions must be withheld from ALL eligible compensation regardless of the salary caps.

PRIOR COMPENSATION CAPS

9% COMPENSATION CAP

From July 1, 2012 up to July 1, 2013, increases in compensation for School plan members (with the same employer) greater than 9% per year were excluded when calculating retirement benefits. No exceptions increasing the 9% cap were allowed for this time frame.

7% COMPENSATION CAP

Effective July 1, 2005 to June 30, 2012, there was a 7% annual cap of retirement compensation earned for the last 60 months before a member's retirement. Retirement compensation with the same employer could not exceed the prior year amount plus 7%, unless an exemption applied.

THE STATUTORY EXEMPTIONS WERE:			
If the member experienced a substantial change in employment position	If the change was the result of a collective bargaining agreement	If the employer made a district-wide permanent benefit change	If no valid exemption
Exemption Code A	Exemption Code B	Exemption Code C	Exemption Code Z

If a member qualified for an exemption, the School was required to notify NPERS within 90 days of the end of the plan year (September 28). At the end of each plan year, NPERS provided school Reporting Agents with a PRELIMINARY list of school Plan members that we show exceeded the 7% salary cap. Reporting Agents should have indicated allowable exemptions, if any, and submitted the completed report to NPERS. The Reporting Agent was responsible for adding any employees the NPERS report may not have included.

10% COMPENSATION CAP

There was a 10% annual cap on retirement compensation earned during the fiscal years 1999-2000 through 2004-2005.

REPORTING PROCESS

REPORTING METHODS

Your monthly reports are submitted using your NPERS Online Access.

NOTE The website is unavailable between 9 p.m. and 2 a.m. for batch processing.

DUE DATES

Remittances for School employee and employer contributions must be submitted to NPERS no later than ten (10) calendar days following the end of the month for which the remittances are due.

NPERS will send a billing notice to employers if a late penalty or late interest is assessed. The amount should be paid with your next report. These amounts should be noted in the update header (see pages 6-12 and 6-34).

Nebraska Statute provides that the Public Employees Retirement Board (PERB) may charge the employer an administrative fee not to exceed \$25.00 if the information and money are delinquent or are not timely received by the PERB. In addition, the PERB may charge the employer a late fee of thirty-eight thousandths of one percent of the amount required for each day such amount has not been received. The PERB will charge the employer an amount equal to the interest which would have accrued if the delinquent report causes the employee to lose interest on his/her account. The proceeds of the interest charged will be used to reimburse the account of each school employee deprived of interest by the delay.

EMPLOYER REPORTING INFORMATION

For each eligible member, you must provide the following information:

1 Social Security Number

SOCIAL SECURITY NUMBER

Please verify the Social Security Number you are reporting. Please keep a copy of the employee's SSN card on hand in case we request this to verify information.

2 Salary/Compensation

SALARY/COMPENSATION

Provide gross salary or compensation for which retirement is withheld for the reporting period reported and as defined in Nebraska Statute. See the chapter on salary/compensation for more information. NPERS may contact you if hours reported are zero or are excessive for the reporting period. See the Service Credit chapter for information on how to determine eligible hours to report.

3 Employee Contribution

EMPLOYEE CONTRIBUTION

Provide employees' retirement contributions for the reporting period being reported using the current percentage rate for contributions. Do not include any prior or future reporting periods in this amount. Corrections or adjustments to previous reporting periods must be listed on an Adjustment Report. Future reporting period contributions and hours should be reported within the applicable month on the Wage & Contribution Report.

Contributions for employees eligible to participate in the School Retirement Plan should commence immediately upon employment. Deductions should begin with the first paycheck.

CONTRIBUTION RATES

The Employee and Employer contribution rates are set by law.

FROM	THROUGH	EMPLOYEE RATE	EMPLOYER RATE
07/01/1945	09/30/1967	5.00% <i>(maximum contribution of \$120.00, could elect \$180)</i>	None
10/01/1967 <i>(effective 07/01/1968)</i>	06/30/1976	3.50%	20%
07/01/1976	06/30/1977	3.50%	45%
07/01/1977	06/30/1979	3.50%	55%
07/01/1979	06/30/1980	3.50%	58%
07/01/1980	06/30/1981	3.50%	41%
07/01/1981	06/30/1982	3.50%	45%
07/01/1982	06/30/1983	3.50%	53%
07/01/1983	09/30/1984	3.50%	100%
10/01/1984	06/30/1985	4.80%	100%
07/01/1985	06/30/1986	4.80%	108%
07/01/1986	06/30/1988	5.40%	101%
07/01/1988	06/30/1989	5.90%	101%
07/01/1989	06/30/1990	6.18%	101%
07/01/1990	06/30/1993	6.52%	101%
07/01/1993	06/30/1994	7.73%	101%
07/01/1994	06/30/1995	7.26%	101%
07/01/1995	06/30/1996	7.31%	101%
07/01/1996	08/31/2005	7.25%	101%
09/01/2005	08/31/2006	7.98%	101%
09/01/2006	08/31/2007	7.83%	101%
09/01/2007	08/31/2009	7.28%	101%
09/01/2009	08/31/2011	8.28%	101%
09/01/2011	08/31/2012	8.88%	101%
09/01/2012	Current Year	9.78%	101%

For each employee you must also provide the following information:

4 Hours Worked

HOURS WORKED

Provide actual number of hours worked during the reporting period being reported. NPERS may contact you if hours reported are zero or are excessive per reporting period. See the Service Credit chapter for information on how to determine eligible hours to report.

5 Employee Name

5a	Prefix – Mr., Mrs., Dr., etc.
5b	Last Name – Employee’s Last Name
5c	First Name – Employee’s First Name
5d	Mi – Employee’s Middle Initial

6 Employee Contact Information

6a	Address Line 1 – First line of employee’s address
6b	Address Line 2 – Second line of employee’s address
6c	City, State, Zip +4 – Employee’s city, state, and extended zip code
6d	Date of Address Change – You may enter an effective date for the address update, or leave the date field blank. If no date is entered, the address will be updated when the report is uploaded.

ADDRESS ISSUES

There are often problems with how names & addresses are entered in the system. Please follow the USPS standards for addresses. Use upper and lower case on a member’s name: John Q Public. Use appropriate abbreviations for Street (St), Avenue (Ave), North (N), South (S). City names such as Fort Collins, Saint Louis – if the name is spelled out on the legal records for the city or the USPS zip code book, then please spell it out.

7 Date of Birth

Employee’s Date of Birth.

8 Date of Hire

Date member commenced plan participation.

9 Citizenship

Identify if the employee is a United States citizen or Qualified Alien.

Y	Citizen or qualified alien
N	Non-Citizen

10 Gender

M	Male
F	Female

11 Position

Indicate if member is a classified or non-classified employee by using 'Certified' or 'Non-Certified' to determine.

N	Non-Classified: A Certified teacher/employee would be "Non-Classified."
C	Classified: A Non-Certified teacher/employee would be "Classified."

12 Term Date

Date on which the member's employee/employer relationship dissolved. The last date an employee could be requested to render service. This date is determined by the school.

13 Installment Amount

Member payroll deductions (authorized by agreement) that are remitted toward a Purchase of Service, as determined by NPERS.

14 Employer Make-Up Contribution

Employer's make-up contributions, as determined by NPERS.

15 Employee Make-Up Contribution

Employee's make-up contributions, as determined by NPERS.

NOTE: It is the responsibility of the school district to remit both Employer and Employee make-up contributions

16 Make-Up Late Interest

Employer paid interest on make-up contributions, as determined by NPERS.

Do not begin a member's installment, make-up or interest payments until you have received the proper instructions from NPERS.

CONTRIBUTIONS REMITTED IN ERROR

During audits of your school, contributions remitted in error will be reviewed and addressed. Corrections will be required if compensation is being or has been improperly reported. Contributions remitted in error are subject to refund and will be deducted from a future report. You should note, however, that NPERS rules and regulations limit the length of time for which corrections can be made.

003 EXCESS CONTRIBUTIONS

003.01 If NPERS determines that a retirement system has received an excess employee contribution, then NPERS shall return the excess employee contribution to the employer, and the employer shall return the excess employee contribution to the employee. Adjustments due to excess employee contributions shall be made within one year of the date the excess contribution was received by NPERS. If more than one year has passed since the date the contribution was received, the excess contribution shall not be adjusted.

003.02 If NPERS determines that a retirement system has received an excess employer contribution, then NPERS shall either provide a refund or credit the excess employer contribution against future employer contributions. Adjustments due to excess employer contributions shall be made within one year of the date the excess contribution was received by NPERS. If more than one year has passed since the date the contribution was received, the excess contribution shall not be adjusted.

Once an employer is notified that contributions have been reported on improper compensation, it is the responsibility of the employer to discontinue the improper contributions and correct the previous errors. Please contact NPERS for assistance when reporting adjustments. (Improper compensation, even if not refunded, will not be considered when calculating a retirement benefit.)

PAYROLL WITHHOLDING

Since January 1, 1986, employee contributions to retirement are to be tax sheltered. These contributions are not subject to federal or state income tax (FIT or SIT) until the retirement account is withdrawn or the member begins taking a monthly benefit. This does not affect Social Security withholding. Section 125 Plans also allow employees to shelter gross pay used for payment of health or dependent care expenses from taxation, but those amounts **do** affect calculation of Social Security. Refer to the following chart for examples of various payroll calculations.

		WITHOUT §125 PLAN	WITH §125 PLAN
Retirement Calculation	Retirement Compensation*	\$ 2,000.00	\$ 2,000.00
	Contribution Rate	x 9.78%	x 9.78%
	Retirement Deduction	\$ 195.60	\$ 195.60
Social Security Calculation	Gross Pay	\$ 2,000.00	\$ 2,000.00
	Health and Dental Premiums	0.00	-100.00
	Flex Plan Contributions	0.00	-15.00
	Social Security Base	\$ 2,000.00	\$ 1,885.00
	Social Security Rate	x 7.65%	x 7.65%
Social Security Deduction	\$ 153.00	\$ 144.20	
Tax Withholding Calculation	Gross Pay	\$ 2,000.00	\$ 2,000.00
	Retirement Deduction	- 195.60	- 195.60
	Health and Dental Premiums	0.00	- 100.00
	Flex Plan Contributions	0.00	- 15.00
	FIT and SIT Base	\$ 1,804.40	\$ 1,689.40
	Estimated Withholding Percentage	x 20%	x 20%
FIT and SIT Withholding	\$ 360.88	\$ 337.88	
Net Pay	Gross Pay	\$ 2,000.00	\$ 2,000.00
	Retirement Deduction	- 195.60	- 195.60
	Health and Dental Premiums	- 100.00	- 100.00
	Flex Plan Contributions**	- 15.00	-----
	Social Security Deduction	- 153.00	- 144.20
	FIT and SIT withholding	- 360.88	- 337.88
Net Pay	\$ 1,175.52	\$ 1,222.32	

* Please refer to the Salary & Compensation chapter for determining eligible compensation. **This health expense must be paid out of net pay since no §125 Plan.

WAGE & CONTRIBUTION REPORT

The following pages provide instructions for submitting your Wage & Contribution report.

ADJUSTMENT REPORT

The Wage & Contribution Report must list only amounts for the current reporting period. Adjustments or additions to previous reporting periods must be listed on an Adjustment Report.

PREPARING FILES FOR UPLOAD

Files being uploaded need to adhere to a few formatting guidelines in order to be processed correctly by NPERS.

The Wage & Contribution Report needs to be named using the format listed below:

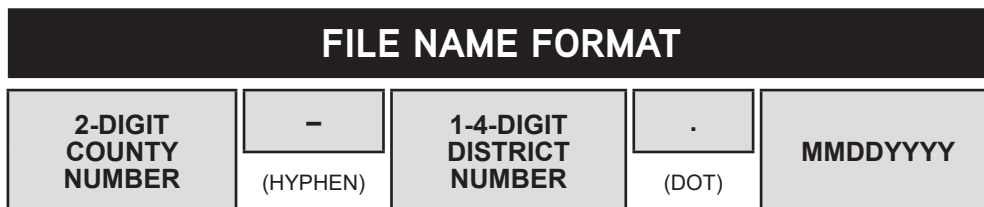
2 Digit County Number - 1 to 4 Digit District Number . Date

The date is entered in place of the file extension and needs to be entered using the format:

MMDDYYYY

(Month, Day, and Year) representing the last day of the month being reported.

For example, if the county number is “05,” the district number is “95,” and you are reporting for March 2016; the file would be named: “05-95.03312016” (For this example, 03312016 replaces the file extension).



Once this file is in the above format, proceed to the Internet portion of this section to learn how to upload your Wage & Contribution Reports.

FILE LAYOUT FOR UPLOADING FILES

FILE LAYOUT REQUIREMENTS

The file should be a **fixed length of 275 bytes** in the format, with one header record at the beginning of the file consisting of the first four fields.

NOTE Your file **CANNOT** be an Excel or PDF file type, if you wish to upload it to NPERS. A Plain Text file type works best with the correct naming convention set forth above.

ALPHA FIELDS (A)

All Alpha (A) fields should be **left justified** and **space filled**.

NUMERIC FIELDS (N)

All numeric (N) fields should be **right justified** and **zero filled**.

There should be **no decimals** in numbers. For all dollar amounts defined as 8N (6, 2), the decimal point is implied. The last two digits are assumed to be cents or hundredths of an hour. Thus, for a value of \$100.12 the field should contain 00010012.

Dollar Amount:	\$100.12	=	00010012
Hours:	300.75	=	30075

There should be no dashes in the **Social Security number**.

SSN:	123-45-6789	=	123456789
------	-------------	---	-----------

Date fields defined as 8N should be populated MMDDYYYY. Thus for February 8, 2009 the value would be 02082009.

Date:	February 8, 2009	=	02082009
-------	------------------	---	----------

NOTE

When providing an address change, you may enter an effective date for the address update, or leave the date field blank. If no date is entered, the address will be updated when the report is uploaded.

FILE LAYOUT GUIDE

FIELD	FIELD NAME	DESCRIPTION	FORMAT	REQ'D
1	Employer Number (H)	County/District number for respective school. This should be 2 numerics followed by a hyphen (-) followed by 4 alpha.	7A (2N-4A)	Y
2	Period Begin Date (H)	First day of payroll being reported	8N	Y
3	Period End Date (H)	Last day of payroll being reported	8N	Y
4	Total Employee Contribution (H)	Total amount of employee contributions being reported	14N (12,2)	Y

NOTE: The above fields define the school's header record. The following fields detail individual employee record information.

5	Social Security Number	Employee's social security number	9N	Y
6	Salary	Gross salary for which retirement is withheld <i>for reported pay period</i>	8N (6,2)	Y
7	Employee Contribution	Employees' retirement contributions <i>for reported pay period</i>	8N (6,2)	Y

8	Hours Worked	Actual number of hours worked <i>during reported pay period</i>	5N (3,2)	Y	
9	Prefix	"Mr." "Mrs." "Dr." etc.	4A	N	
10	Last Name	Employee's last name	30A	Y	
11	First Name	Employee's first name	20A	Y	
12	MI	Employee's middle initial	1A	Y	
13	Address Line 1	First line of employee's address	30 A/N	Y	
14	Address Line 2	Second line of employee's address	30 A/N	Y	
15	Address Line 3	Third line of employee's address	30 A/N	Y	
16	City	Employee's city of residence	28A	Y	
17	State	Employee's state of residence	4A	Y	
18	Zip	Postal zip code	5A	Y	
19	Zip + 4	Postal zip code + 4	4A	N	
20	Date of Address Change	Must be a date from the current reporting period to effect the change.	8N	Y	
21	Date of Birth	Employee's date of birth.	8N	Y	
22	Date of Hire	Date employee commenced work <i>with reporting employer/school</i>	8N	Y	
23	Citizenship	Confirm Citizenship Status (Y = Citizen, N = Non-Citizen)	1A	Y	
24	Gender	Employee's gender (M = Male, F = Female)	1A	Y	
25	Position	Indicate if employee is a classified or non-classified employee. You may use "Certified" or "Non-certified" to determine. <i>A Certified teacher/employee would be "Non-Classified. A Non-Certified employee/teacher would be "Classified."</i> (C = Classified, N = Non-Classified)	1A	Y	
26	Term Date	Date on which the member's employee-employer relationship is dissolved. (Date determined by employer/school.)	8N	Y	
27	Installment Amount	Payments remitted toward a Purchase of Service	6N (4,2)		
28	Make-Up Contribution	Contributions to be made up. (Three fields, 6N each for a total length of 18N)	6N (4,2)	N	
	28A	Employer Make-Up Contribution	Employer's share of make-up contributions	6N (4,2)	N
	28B	Employee Make-Up Contribution	Employee's share of make-up contributions	6N (4,2)	N
	28C	Late Interest	Late Interest	6N (4,2)	N

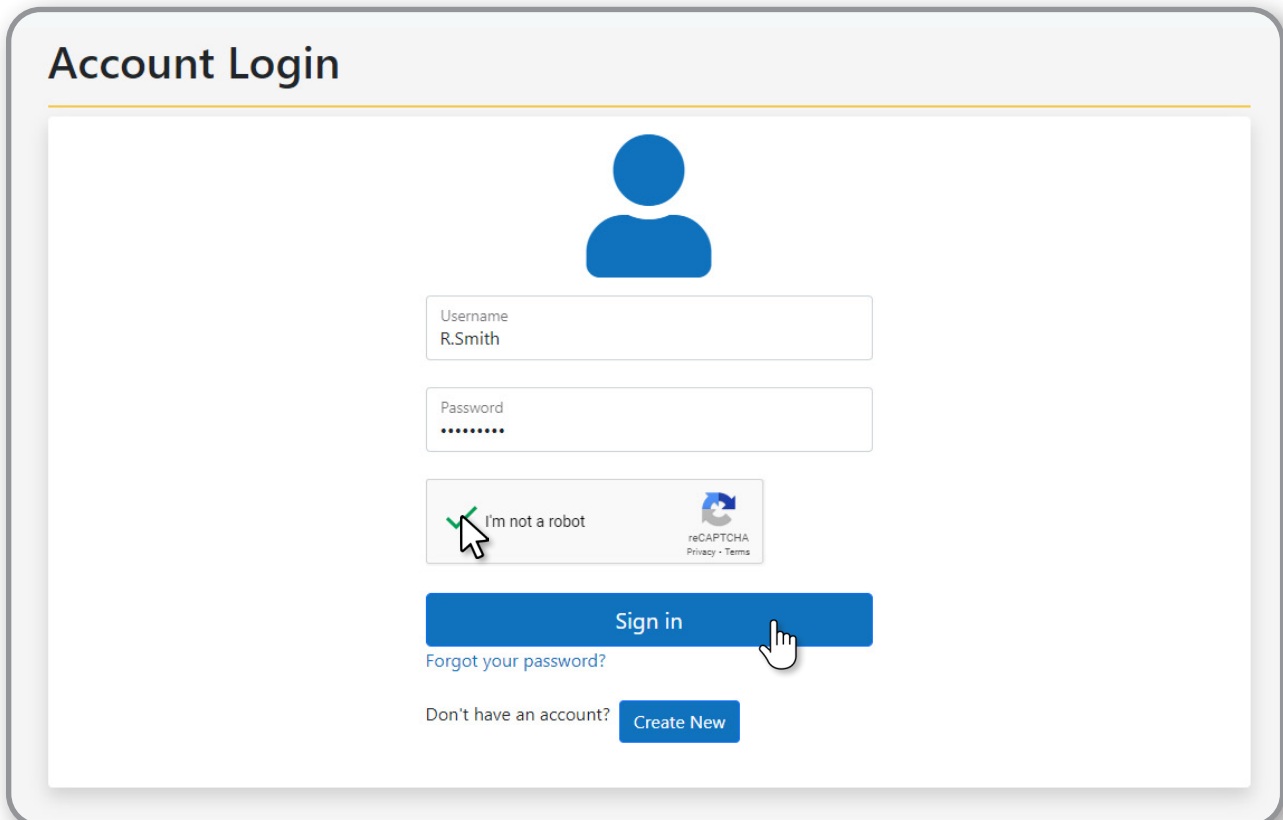
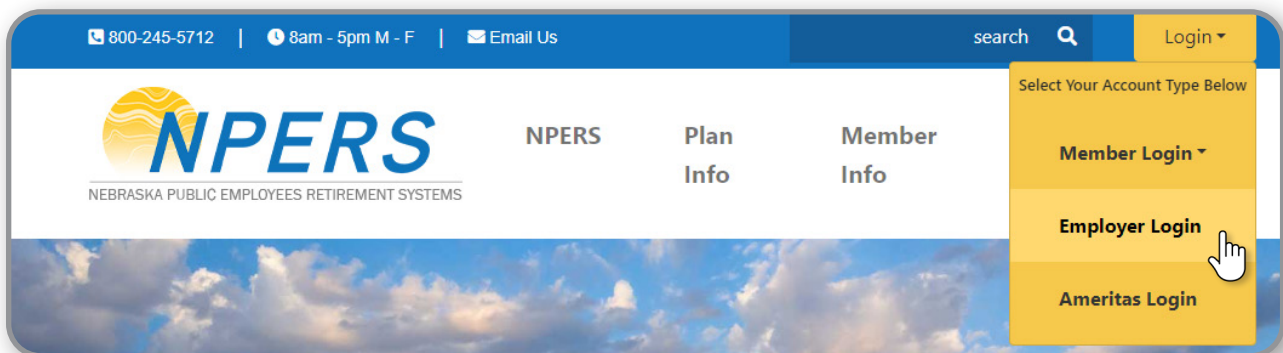
File should be fixed length 275 bytes in the above format, with one header record at the beginning of the file consisting of the first four fields (notated with an "H" above.)

INTERNET WAGE & CONTRIBUTION REPORT

You may submit your Wage & Contribution data by logging on to the NPERS' web site and entering your information online. The information can be added in the following ways:

- 1 File Transfer Upload
- 2 Copy member records from the most current posted report
- 3 Manually populate an empty report

STEP 1 Login to your NPERS Employer Web Account.



STEP
2

Select "Work on ER Reports" from the Employer Account Home Page menu

The screenshot displays the 'Employer Account Home Page' with a yellow sidebar on the left and a white main content area on the right. The sidebar is titled 'Messages from NPERS' and contains three sections: 'Employer Reporting', 'Account Links', and 'Update Web Account Information'. The 'Employer Reporting' section has a red box around the 'Work on ER Reports' button, with a hand cursor pointing to it. The 'Account Links' section lists several resources. The 'Update Web Account Information' section on the right shows employer details and an 'Update Web Account' button.

Employer Account Home Page

Messages from NPERS

Employer Reporting

- [Work on ER Reports](#)

Account Links

- [Retirement Plan Eligibility Calculator](#)
- [School Manual for Employer Contacts \(pdf\)](#)
- [Forms for School Employer Contacts](#)
- [New Member Information Packet \(pdf\)](#)
- [Newsletters & Summer Workshops/Materials](#)

Employer Information

Employer:	Gothenburg Public Schools
Employer Number:	18-20
E-mail:	robert.smith@gothenburgps.org

Update Web Account Information

- [Update Web Account](#)

STEP 3

Read the Instructions carefully, then click “Next.”

1. CREATING a new report

You will create a header with necessary information.

- The header will include payroll report dates.
- Special payment amounts, when necessary and your payment method will also be entered.

2. POPULATING your report

Once the report is created you may populate it with member data in ONE of three ways.

1. UPLOAD

- Moving a file containing your member data from your system to the NPERS system.
- This file must meet the format specifications provided by NPERS. For information on those specifications please refer to the Employer Reporting Manual or contact NPERS.
- The data will not be available for you to edit until the following morning.

2. COPY MEMBER RECORDS

- Member records are copied from your most recently posted report to your new report. You may add new members and edit current member records.
- No terminated members or adjustment records will be copied forward.

3. MANUALLY POPULATE AN EMPTY REPORT

- Member records are entered manually through the EDIT RECORD Page.

3. EDITING your report

Once your report has been populated you can update or correct member records OR create new member records.

1. UPDATE OR CORRECT MEMBER RECORDS

- Basic checks and validations are completed on your member data.
- You may not edit a member record after it has been posted. Any changes to a posted record requires an adjustment record.

2. ADD A NEW MEMBER RECORD

- You can add a new member record by manually entering the data.

3. DELETE AN EXISTING MEMBER RECORD

- You can delete a member record if it has not posted.

4. CONFIRMING your report

If member records for a report are error free you may confirm the report.

- Confirming your report totals will pass the report to NPERS for posting.
- The report will not post until it is confirmed.

5. VALIDATING your report

Once your report has been added, you can validate the report.

- You can fix the errors, if any, after the report is validated.
- Only error free reports can be confirmed.

6. POSTING the report

A report will post only when NPERS has accepted it and funds have been received.

- If any of the member records are questionable, the report may be returned by NPERS for further editing and confirming.
- If funds are not received in a timely manner, your report will be suspended.

Don't show me this page again

Next 

STEP 4

Select "Work on ER Reports" from the Employer Account Home Page menu

Employer Account Home Page

Messages from NPERS

Employer Reporting

[Work on ER Reports](#)

Account Links

- [Retirement Plan Eligibility Calculator](#)
- [School Manual for Employer Contacts \(pdf\)](#)
- [Forms for School Employer Contacts](#)
- [New Member Information Packet \(pdf\)](#)
- [Newsletters & Summer Workshops/Materials](#)

Employer Information

Employer: Gothenburg Public Schools
Employer Number: 18-20
E-mail: robert.smith@gothenburgps.org

Update Web Account Information

[Update Web Account](#)

STEP 5

Click on the "Create a New Report" link.

Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#)

Understanding Employer Reporting

Looking for definitions of the terms used on this page? The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

Regular Reports

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A

**STEP
6**

Enter the start and end dates for the month of the report you are creating. Enter the “Employer Contribution” amount. You can also enter any outstanding penalties, late interest, or any amounts owed to or due from NPERS.

Click “Next.”



If entering a credit due from NPERS in the “Overage/Underage” field, please enter a negative amount.

Creating a New Report

To create a new report, enter your payroll period Start and End dates. Enter the Penalty Amount, Late Interest or Overage/Underage Amount, as needed, and verify Payment Method.

Report Creation Form

Enter the Start Date for the reporting period:
(MM/DD/YYYY)

Enter the End Date for the reporting period:
(MM/DD/YYYY)

Employer Contribution for the reporting period:

Penalty:

Late Interest:

Overage/Underage:

Payment Type:

Choose a method for populating your report

- Upload your payroll file.
- Copy member records from the most current posted report.
- Manually populate an empty report.

Next

STEP 7

Click “Choose File” to find the Notepad file you are uploading.

Uploading Your File

Upload the file for your new report with the following **payroll period:**

06/01/2023 to 06/30/2023

Note:

- This file should contain all required data.
- The format of the file should comply with the standards set by NPERS.
- To move the file from your system to ours, click on the **Browse** button, then select the file from your directory.

ER Report File Upload

Choose File | No file chosen

STEP 8

Select the file to upload and click, “Open,” in the Choose File window.

The screenshot shows a Windows File Explorer window titled "Open" with the address bar set to "This PC > Documents". The file list includes folders like Adobe, Downloads, and files like "2020 ARH.xlsm - Shortcut" through "2023 ARH.xlsm - Shortcut". The "File name" field at the bottom contains "18-20.06212023" and the file type is set to "All Files". The "Open" button is highlighted with a mouse cursor. In the background, a portion of the application interface is visible, showing a "Begin Upload" button.

STEP 8

(Continued) On the upload screen, click “Begin Upload.”

Uploading Your File

Upload the file for your new report with the following **payroll period**:

06/01/2023 to 06/30/2023

Note:

- This file should contain all required data.
- The format of the file should comply with the standards set by NPERS.
- To move the file from your system to ours, click on the **Browse** button, then select the file from your directory.

ER Report File Upload

Choose File 18-20.06212023 Begin Upload

Review the information and when prompted, click “I Agree” if it is correct.

Confirming Your File Upload

Please indicate below if you agree or disagree that this file has been successfully uploaded.

Agreeing that the upload was successful means that the data in this file will be loaded into NPERS’ system tonight.

When the member data is loaded, it will be associated with the report you created.

Confirm Your File Upload.

Date Range:	06/01/2023-06/30/2023
File Name:	18-20.16212023
File Type:	application/octet-stream
File Size:	13692 (bytes)
Start Time:	07/12/2023 08:59:02
End Time:	07/12/2023 08:59:03

The file described above matches the file uploaded. I want this data to be loaded into the system tonight. The file described above does not match the file I uploaded. I want to go back to the previous page and try again.

I Agree I Disagree

STEP
8

(Continued) An Upload Confirmation screen will appear.

Upload Report Confirmation

The Report has been successfully created for the following **payroll period** :

06/01/2023 to 06/30/2023

What's Next?

Your report must be "validated" before you can view or edit member records. You have the option on the "Work on ER Reports" page to validate your report. Another option would be to wait overnight and the system will automatically validate your report.

An email will be sent to your designated contact confirming the creation of your report.

[Work on your employer reports](#)

An e-mail will be sent to you that a New Employer Report has been created.

New Employer Report Created



npers.neprd@nebraska.gov
To: Smith, Robert

[↩ Reply](#) [↩ Reply All](#) [→ Forward](#) [⋮](#)

Wed 6/21/2023 2:13 PM

This email is to notify you that a new Employer Report was created in our system for:

Reporting Period: 06/01/2023-06/30/2023

Employer Number: 18-20

At this time you can use the "validate" option on the Work on ER Reports page to load the file into our system and validate your report. After validation please check your report for any errors. Once your report is error free you may confirm your report.

If the data is not available for review please contact this office for technical assistance.

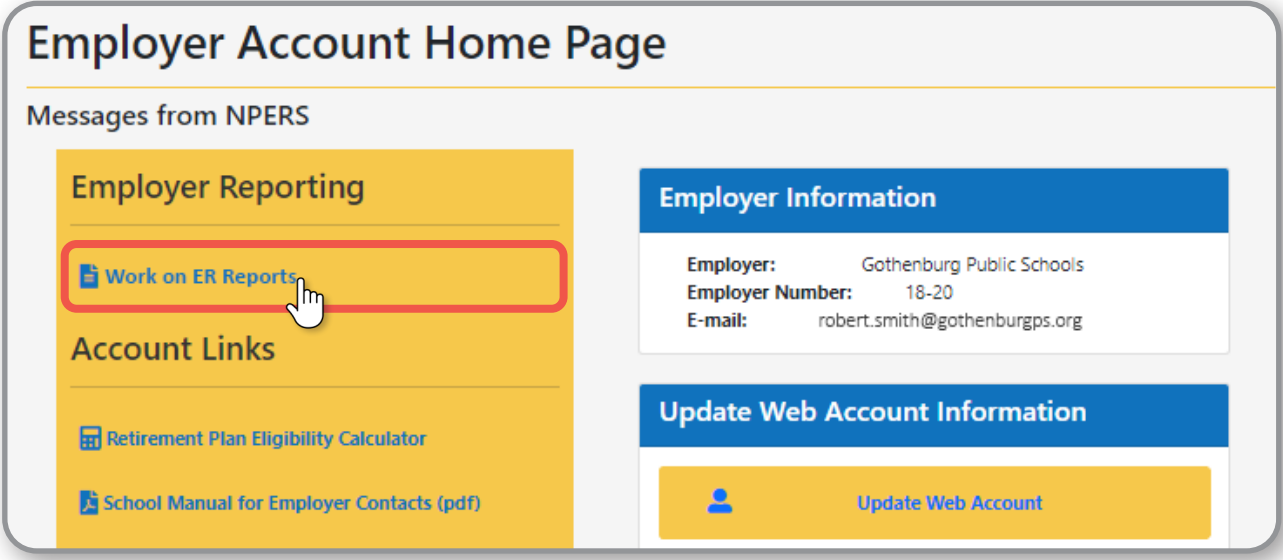
If you have any questions, please call 1-800-245-5712.

Thank you,

Nebraska Public Employees Retirement System

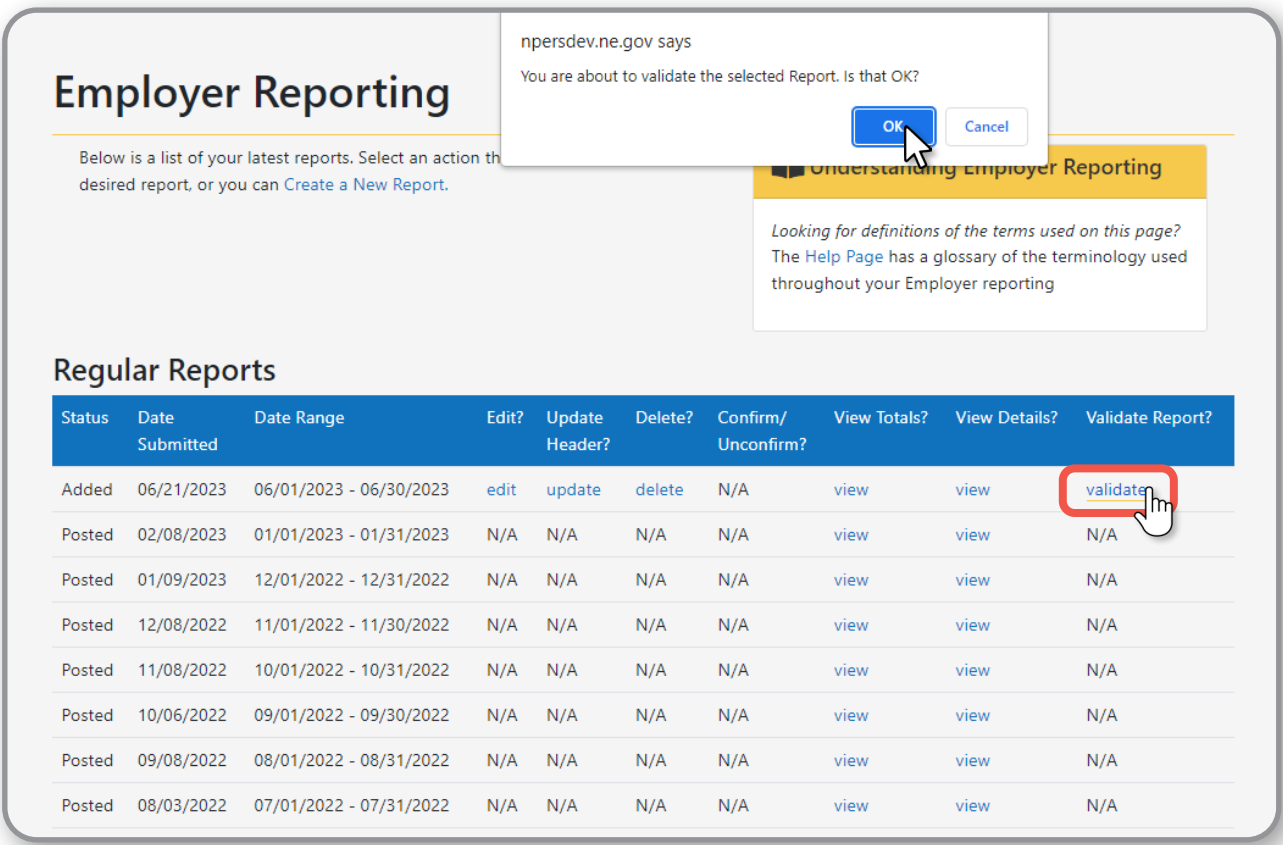
STEP 9

The next step is to validate the report.
Select "Work on ER Reports" from the Employer Account Home Page menu



STEP 10

Select "Validate." A pop up message will ask "You are about to validate the selected report. Is that OK?" Click "OK."



STEP 11

Wait a few minutes for the report to validate. To view records, select “Work on Your Employer Reports” then “View Details.”

NOTE

Depending on the size of your file, this process could take up to 10 minutes.

Report Validated

We have received your request for validating the Report for the following **date range** :

06/01/2023 to 06/30/2023

What's Next?

The selected report will be validated. This process may take several minutes depending on the number of records in your report. Clicking on the link below “Work on your employer reports” will refresh the page. By clicking on View Totals or View Details you will be able to see your information has been received.

Once your information has been received, the edit report and confirm your report options will be available.

[Work on your employer reports](#)

COPY MEMBER RECORDS FORWARD

After choosing the “Copy member records from the most current posted report” method, the file will automatically load from the most currently posted reporting period.

STEP 1

Select “Work on ER Reports” from the Employer Account Home Page menu.

Employer Account Home Page

Messages from NPERS

Employer Reporting

[Work on ER Reports](#)

Account Links

- [Retirement Plan Eligibility Calculator](#)
- [School Manual for Employer Contacts \(pdf\)](#)

Employer Information

Employer: Gothenburg Public Schools
Employer Number: 18-20
E-mail: robert.smith@gothenburgps.org

Update Web Account Information

[Update Web Account](#)

STEP 1

(Continued) Click the “Create a New Report” link.

Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can

[Create a New Report](#)



Understanding Employer Reporting

Looking for definitions of the terms used on this page? The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

After choosing the “Copy member records from the most current posted report” method, the file will automatically load from the most currently posted reporting period.

Creating a New Report

To create a new report, enter your payroll period Start and End dates. Enter the Penalty Amount, Late Interest or Overage/Underage Amount, as needed, and verify Payment Method.

Report Creation Form

Enter the Start Date for the reporting period:
(MM/DD/YYYY)

Enter the End Date for the reporting period:
(MM/DD/YYYY)

Employer Contribution for the reporting period:

Penalty:

Late Interest:

Overage/Underage:

Payment Type:

Choose a method for populating your report

- Upload your payroll file.
- Copy member records from the most current posted report.
- Manually populate an empty report.

[Next](#)

**STEP
1**

(Continued) Clicking “Next” will bring you to this screen:

Employer Report Copy Completed

A new Employer Report has been successfully created for the following **date range**:

06/01/2023 to 06/30/2023

The number of member records copied to the new report are: **305**

All copied member records are now available for you to change through our [edit](#) process.

The data for each of the copied member records has been kept the same with the following exceptions:

The start and end date on all employee records have been changed to match the start and end date for the report you just created.

No terminated members have been copied forward.

No adjustment member records have been copied forward.

What Next?

An e-mail will be sent to your Payroll Coordinator confirming the creation of this Employer Report.

You have completed the report creation process, you can **print** this page or click on any link below to visit other areas.

New Employer Report Created



npers.neprd@nebraska.gov
To Smith, Robert

[↩ Reply](#) [↩ Reply All](#) [→ Forward](#) [⋮](#)

Wed 6/21/2023 2:13 PM

This email is to notify you that a new Employer Report was created in our system for:

Reporting Period: 06/01/2023-06/30/2023

Employer Number: 18-20

The records you copied forward are now available for editing. To update any member records please click the edit option from the employer reporting page by visiting the NPERS web site at <http://ndevss.stone.ne.gov/>

At this time you can use the “validate” option on the Work on ER Reports page to validate your report. After validation please check your report for any errors. Once your report is error free you may confirm your report.

If you have any questions please call 1-800-245-5712.

Thank you,

Nebraska Public Employees Retirement System



This is the e-mail that will be sent when you Create a Report with the “Copy member records” option selected.

STEP 2

Now, you are ready to EDIT your report. Return to the “Work on ER Reports” page, and select the “Edit” option next to the report you just created. (See the [Edit Reports](#) section for further details on this process.)

Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#).

Understanding Employer Reporting

Looking for definitions of the terms used on this page? The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

Regular Reports

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	N/A	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	09/08/2022	08/01/2022 - 08/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	08/03/2022	07/01/2022 - 07/31/2022	N/A	N/A	N/A	N/A	view	view	N/A

STEP 3

Once your edits are complete, return to the Employer Account Home Page, and select “Work on ER Reports”.

Employer Account Home Page

Messages from NPERS

Employer Reporting

[Work on ER Reports](#)

Account Links

- [Retirement Plan Eligibility Calculator](#)
- [School Manual for Employer Contacts \(pdf\)](#)

Employer Information

Employer: Gothenburg Public Schools
Employer Number: 18-20
E-mail: robert.smith@gothenburgps.org

Update Web Account Information

[Update Web Account](#)

STEP 4

Select "Validate." A pop up message will ask "You are about to validate the selected report. Is that OK?" Click "OK."

The screenshot shows the 'Employer Reporting' page. A pop-up window from 'npersdev.ne.gov' asks 'You are about to validate the selected Report. Is that OK?' with 'OK' and 'Cancel' buttons. Below the pop-up, there is a section titled 'Regular Reports' with a table of reports. The 'validate' button in the first row of the table is highlighted with a red box and a mouse cursor.

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	N/A	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	09/08/2022	08/01/2022 - 08/31/2022	N/A	N/A	N/A	N/A	view	view	N/A

STEP 5

Wait a few minutes for the report to validate. To view records, select "Work on Your Employer Reports" then "View Details."

NOTE

Depending on the size of your file, this process could take up to 10 minutes.

The screenshot shows a confirmation page titled 'Report Validated'. It states: 'We have received your request for validating the Report for the following date range : 06/01/2023 to 06/30/2023'. Under 'What's Next?', it explains that the report will be validated and provides instructions on how to view the information.

Report Validated

We have received your request for validating the Report for the following **date range** :

06/01/2023 to 06/30/2023

What's Next?

The selected report will be validated. This process may take several minutes depending on the number of records in your report. Clicking on the link below "Work on your employer reports" will refresh the page. By clicking on View Totals or View Details you will be able to see your information has been received.

Once your information has been received, the edit report and confirm your report options will be available.

[Work on your employer reports](#)

**STEP
5**

(Continued)

Unit Number 18-20 - Employer Reporting Report status



npers.neprd@nebraska.gov
To Smith, Robert

[↩ Reply](#) [↩ Reply All](#) [→ Forward](#) [⋮](#)

Wed 7/12/2023 2:30 PM

Your report has been validated. Please review these statistics and make any appropriate changes to this report on the NPERS website at <http://ndevss.stone.ne.gov/>

REPORT INFORMATION

Reporting Period:	06/01/2023-06/30/2023
Total Records Loaded:	12
Total Suspended Records:	0

If there are zero records listed after "Total Records Loaded", your file has not loaded. Please contact our office for technical assistance.

If you have no suspended records or corrections to make, you may confirm your report at this time.

SUSPENDED - If your report status is suspended, click on the edit option to review and correct all suspended records. All suspended records must be corrected before you can confirm your report.

CONFIRM - Once all appropriate changes have been made, please confirm your report. If you are unable to confirm your report, please call our office for technical assistance.

After you have confirmed your report, you will notice the unconfirm option is now available.

PRINT - To print a copy of this report for your records, go to "view totals" and/or "view details" and select a print option.

If you have any questions, please call 1-800-245-5712.

Thank you,

Nebraska Public Employees Retirement Systems



This is the e-mail that will be sent after your report has been uploaded onto the system.

MANUALLY POPULATE AN EMPTY REPORT



Click the “Create a New Report” link.

Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#).

Understanding Employer Reporting

Looking for definitions of the terms used on this page? The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

Next, select “Manually populate an empty report” under the “Choose a method for populating your report” header. This will create an empty employer report, which can then be populated by using the “Edit” function discussed in Step 2.

Creating a New Report

To create a new report, enter your payroll period Start and End dates. Enter the Penalty Amount, Late Interest or Overage/Underage Amount, as needed, and verify Payment Method.

Report Creation Form

Enter the Start Date for the reporting period:
(MM/DD/YYYY)

Enter the End Date for the reporting period:
(MM/DD/YYYY)

Employer Contribution for the reporting period:

Penalty: Late Interest:

Overage/Underage: Payment Type:

Choose a method for populating your report

Upload your payroll file.
 Copy member records from the most current posted report.
 Manually populate an empty report.

[Next](#)

STEP 1

(Continued) Clicking “Next” will bring you to this screen:

Empty Employer Report Created

A new Employer Report has been successfully created for the following **date range**:

06/01/2023 to 06/30/2023

You can add employee records by [editing](#) the new Employer Report.

What Next?

An e-mail will be sent to your Payroll Coordinator confirming the creation of this Employer Report.

You have completed the report creation process, you can **print** this page or click on any link below to visit other areas.

New Employer Report Created

 npers.neprd@nebraska.gov
To: Smith, Robert

[Reply](#) [Reply All](#) [Forward](#) [...](#)

Wed 7/12/2023 2:30 PM

This e-mail is to confirm that you have created a new Employer Report in our system.

Date range of report : 06/01/2023-06/30/2023

Employer No. : 18-20

Please manually enter any records you wish to add to this report via the Edit process on our website.

To review this change please visit the web site at: <http://ndevss.stone.ne.gov/>

Thank you,

Nebraska Public Employees Retirement Systems



This is the e-mail that will be sent when you Create a Report with the “Manually populate an empty report” option selected.

STEP
2

To fill a manually created report you must use the Edit feature to populate employee information. (For a detailed explanation of the Edit feature, see the [Edit Reports](#) section.)

Edit Member Records

Below is a list of records with errors for the reporting period
06-01-2023 - 06-30-2023.

Click on a record or enter a Social Security number to make corrections.

Editing Member Records

Looking for definitions of the terms used on this page?
The [Help Page](#) has a glossary of the terminology used for editing member records

Option 1 - Finished Editing this report? Done

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.

Option 2 - Employees with Errors

SSN	Employee Name	Record Type	Reported Begin - End Date	Select Record
-----	---------------	-------------	---------------------------	---------------

You have 0 member records with errors.

Note: This can mean that there are no records for the filter you have entered OR that you have no member records with errors at this time.

Option 3 - Custom Edit & Create Form

Custom Edit & Create Form

Enter a social security number to view or edit any record for that employee or create a new record by entering the social security number.

SSN: - -

Edit Record

STEP
3

Add your employee data into the Add A Member record feature and click “Save”.

Add a Member Record

For reporting period: 06-01-2023 - 06-30-2023

View or edit the record below.

 form help

Employee Information:

SSN: - -

Prefix

First Name

Last Name

Middle Initial

Payroll Information:

What is the record type?

What is the date range for the employee's record?
(MM/DD/YYYY) -

What is the employee's position?

What is the Hire date of employee?

What is the termination date of employee?

How many hours has employee worked?

What is the employee's reported salary?

What is the employee's contribution?

What is the installment amount?

What is the employee make up contribution?

What is the employer make up contribution?

What is the late interest make up amount?

Notes

Demographic / Member Information:

This information is only needed for new employee or if there is a change in information.

Date of Birth:

Gender:

Citizenship: Yes No

Address :

City :

State :

Zip : - *Extended zip optional*



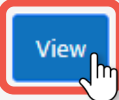
Delete

STEP 4

If an error is made when entering the record, you can correct it using Option #4 in the Editing screen.

Option 4 - View and Edit Member Records

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.




STEP 5

Then choosing Select for the record you wish to update/edit, and Done when you are finished editing all of your report.

View and Edit Member Records

SSN	Last Name	First Name	Record Type	Reported Wage	EE Cntrb	Hours Worked	Edit
*****			Regular	2622.01	256.43	157.49	Select


Click **Done** when you have finished editing this report.







STEP 6

You will receive an e-mail, that the record has been modified.

Employer Report Modified

 npers.nepnd@nebraska.gov
To: Smith, Robert

 Reply
  Reply All
  Forward
  ...

Wed 7/12/2023 2:30 PM

This is to notify that corrections/modifications have been made to the Employer Report for:

Reporting Period : 06/01/2023 - 06/30/2023

Employer Number : 18-20

These corrections/modifications will be re-evaluated in the nightly batch run. To review the changes, please visit the NPERS website at: <http://ndevss.stone.ne.gov/>

If you have any questions, please don't hesitate to call 1-800-245-5712.

Thank you,

Nebraska Public Employees Retirement Systems

INTERNET REPORTING PROCESS

The Employer Reporting page allows you to review a list of your latest reports. This page shows the reports which have been added, accepted or those that have been suspended due to errors in member records. Depending on the status of the report, you can do one or more of the following:

VALIDATE	Once uploaded, validating will verify records for errors allowing reports to be edited and confirmed on the same day. If you do not initiate the process, validation will occur automatically overnight during NPRIS system processing.
EDIT	If the report is not posted or confirmed, you may add, delete, or update member records.
UPDATE HEADER	If the report is in added or suspended status, you can update the header information, i.e. Employer Contribution, Penalty, Late Interest, Overage/Underage amount and Payment Method.
DELETE	If the report is not posted, you may delete it. Note that this will permanently remove the whole report including all member records.
CONFIRM/ UNCONFIRM	If the report has no suspended records, you may confirm the report. This will send the report to NPERS, which will allow NPERS to review, accept, and post the report. The report will not post unless you confirm. If you wish to remove your confirmation, you may do so. This will allow additional editing.
VIEW TOTALS	You may view a summary of the totals for any report listed.
VIEW DETAILS	You may view a listing of all member records for any report listed.

EDIT REPORTS

Member records can be edited to correct errors by validations. Member records can also be added or deleted via Edit Employer Reporting.

- **Flagged Records** – These records will be reviewed by NPERS and we will contact you if there is a question concerning the reported information. If you encounter a flagged record while editing your report, you can make the correction or override the validation by clicking on the Override button. (Example of flagged record: The number of hours reported were entered as zero or in excess of amount considered reasonable.)
- **Suspended Records** – These records **MUST BE CORRECTED** before you will be allowed to confirm your report. (Example of suspended record: The contribution amount does not match percentage rate of salary defined by statute.)

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Suspended	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	N/A	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A

TO BEGIN EDITING A REPORT:



Select the report you wish to edit from the list of available reports (reports listed under “Regular Reports”) by clicking “Edit.” Reports in confirmed or posted status cannot be edited.

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Suspended	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	N/A	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A

STEP 2

A list of edit options will be displayed (see next page). Use the available option to add, modify, or delete member records.

OPTION 1

If you are done editing, click “Done.”

OPTION 2

Click on the “Select” link for the suspended member record to make the appropriate correction(s).

OPTION 3

Enter the SSN of the member you wish to add, edit or delete. Then click on the “Edit Record” button.

OPTION 4

To edit member records without entering an SSN, click the “View” button.

Edit Member Records

Below is a list of records with errors for the reporting period
06-01-2023 - 06-30-2023.

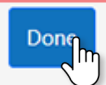
Click on a record or enter a Social Security number to make corrections.

Editing Member Records

Looking for definitions of the terms used on this page?
The [Help Page](#) has a glossary of the terminology used for editing member records

Option 1 - Finished Editing this report?

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.



Option 2 - Employees with Errors

SSN	Employee Name	Record Type	Reported Begin - End Date	Select Record
*****1111	Walter White	Regular	06/01/2023 - 06/30/2023	select

You have 1 member records with errors.

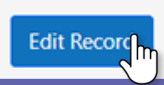


Option 3 - Custom Edit & Create Form

Custom Edit & Create Form

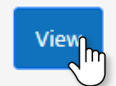
Enter a social security number to view or edit any record for that employee or create a new record by entering the social security number.

SSN: - -



Option 4 - View and Edit Member Records

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.



STEP 3

When the record opens it will display the Error Messages so these errors can be edited.

Edit this Member Record

For reporting period: 06-01-2023 - 06-30-2023

The status of this member record is: Suspended

Error Messages for this member record:

- Negative transactions not valid for regular records.
- Hours worked reported as zero.

STEP 4

After corrections have been completed, you may SAVE the record, or if this record is a duplicate of another, you may DELETE this record.

Save

Click here if you wish to **SAVE** this record into your current report. If errors continue to exist for this record, this page will reappear displaying the errors.

Delete

Click here if you wish to **DELETE** this record from your current report.

STEP 5

To edit the existing record, click the “Select” link.
*To add an adjustment or a new record for the same member, click the “Add New Record” button

NOTE When the member record already exists in the Employer Report, the Multiple Member Records page will be displayed.

Option 2 - Employees with Errors

SSN	Employee Name	Record Type	Reported Begin - End Date	Select Record
****1111	Walter White	Regular	06/01/2023 - 06/30/2023	select
****2222	Henry Schrader	Regular	06/01/2023 - 06/30/2023	select
****3333	James McGill	Regular	06/01/2023 - 06/30/2023	select
****4444	Michael Ehrmantraut	Regular	06/01/2023 - 06/30/2023	select

You have 4 member records with errors.

Edit this Member Record

For reporting period: 06-01-2023 - 06-30-2023

The status of this member record is: Suspended

Error Messages for this member record:

Negative transactions not valid for regular records.

Hours worked reported as zero.

[View or edit the record below.](#)

 [form help](#)

Employee Information

SSN: - -

Prefix

First Name

Last Name

Middle Initial

Payroll Information

What is the record type? ▾

What is the date range for the employee's record?
(MM/DD/YYYY) -

What is the employee's position? ▾

What is the Hire date of employee?

What is the termination date of employee?

STEP
6

After the "Save" or "Delete" button is clicked you will be taken back to the "Edit Member Records" page, or the "View and Edit Member Records" page.

Save

Click here if you wish to **SAVE** this record into your current report. If errors continue to exist for this record, this page will reappear displaying the errors.

Delete

Click here if you wish to **DELETE** this record from your current report.

NOTE

Once you have clicked the Save button, Basic Edits and Validations will automatically run against the information you input. If the information does not pass the Basic Edits and Validations, you will receive an Error Message for the member record telling you exactly what information must be corrected or overridden.

Edit Member Records

Below is a list of records with errors for the reporting period 06-01-2023 - 06-30-2023.

Click on a record or enter a Social Security number to make corrections.

Editing Member Records

Looking for definitions of the terms used on this page? The [Help Page](#) has a glossary of the terminology used for editing member records

Option 1 - Finished Editing this report? Done

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.

Option 2 - Employees with Errors

SSN	Employee Name	Record Type	Reported Begin - End Date	Select Record
*****1111	Walter White	Regular	06/01/2023 - 06/30/2023	select

You have **1** member records with errors.

Option 3 - Custom Edit & Create Form

Custom Edit & Create Form

Enter a social security number to view or edit any record for that employee or create a new record by entering the social security number.

SSN: - -

Edit Record

Option 4 - View and Edit Member Records View

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.

Edit this Member Record

For reporting period: 06-01-2023 - 06-30-2023

The status of this member record is: Suspended

Error Messages for this member record:

- Negative transactions not valid for regular records.
- Hours worked reported as zero.

STEP 7

You may make any necessary corrections to the information by repeating Step 5 and then clicking “Save” to update the record.

STEP 8

If the information you entered is correct, even though it does not pass the Basic Edits and Validations, you can override this validation by clicking on the “Override” button on the bottom of the page.

Edit this Member Record

For reporting period: 06-01-2023 - 06-30-2023

The status of this member record is: Suspended

Error Messages for this member record:

Hours reported exceed defined upper limits.

[View or edit the record below.](#) [form help](#)

Employee Information

SSN: - -

Prefix

First Name

Last Name

Middle Initial

Payroll Information

What is the record type? ▼

Click here if you wish to **SAVE** this record into your current report. If errors continue to exist for this record, this page will reappear displaying the errors. Click here if you wish to **DELETE** this record from your current report. Click here if you wish to **Override** this flagged record and return to the Edit Member Records page.

NOTE

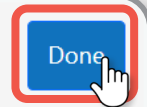
An example of a case where the information you entered is correct but does not pass the Basic Edits or Validations would be if you entered 400.33 hours for a member. The Basic Edits say to flag a record when more than 300 hours are entered. If 400.33 hours are correct, you would click on the Override button and continue editing your report.

STEP
9

Once you have completed your editing, click “Done”.

Option 1 - Finished Editing this report?

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.



Finished Editing Report

You have indicated that you have finished editing the Employer Report for the following date range:

06-01-2023 - 06-30-2023

What's Next?

An e-mail will be sent to your Payroll Coordinator confirming the editing of this report.

You can **print** this page or click on any link below to visit other areas.



This is the e-mail that will be sent when an employer report is edited.

Employer Report Modified



npers.nepnd@nebraska.gov
To Smith, Robert



Wed 7/12/2023 2:30 PM

This is to notify that corrections/modifications have been made to the Employer Report for:

Reporting Period : 06/01/2023 - 06/30/2023

Employer Number : 18-20

These corrections/modifications will be re-evaluated in the nightly batch run. To reievw the changes, please visit the NPERS website at: <http://ndevss.stone.ne.gov/>

If you have any questions, please don't hesitate to call 1-800-245-5712.

Thank you,

Nebraska Public Employees Retirement Systems

UPDATE HEADER

Report Header values like Employer Contribution, Penalty, Late Interest, Overage Underage and Payment Type can be updated in the “Update Report Header” page provided the report is in added or suspended status.

STEP 1

To edit header record details of a report in added or suspended status, select the report from the list of reports on the “Employer Reporting” page and click “Update.” The “Report Header” page is displayed.

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	N/A	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A

STEP 2

Enter the relevant values and click “Save.”

Update Report Header

Below are the current values for the report header.
Reporting Period: 06/01/2023 - 06/30/2023.

Editing Member Records

Looking for definitions of the terms used on this page? The [Help Page](#) has a glossary of the terminology used for editing member records

Update Report Header Form

Employer Contribution for the reporting period:

Penalty: Late Interest:

Overage/Underage: Payment Type:

Update Report Header Completed

The report header has been updated. The new values are:

Penalty	0.00	Late Interest	0.00
Ovverage / Underage Amt	0.00	Payment Type	ACH Debit




NOTE

If your report contains acceptable data, you are now ready to edit or confirm/unconfirm your report.

Employer Report Update



npers.neprd@nebraska.gov
To Smith, Robert

 Reply  Reply All  Forward 

Wed 6/21/2023 2:13 PM

This email is to confirm that header information of an Employer Report has been updated in our system. The new header information is as follows:

Date range of report : 06/01/2023-06/30/2023

Employer Number : 18-20

Penalty : 0.00

Late Interest : 0.00

Ovverage / Underage Amt : ACH Debit

To review this information, please visit the web site at: <http://ndevss.stone.ne.gov/>

Thank you,

Nebraska Public Employees Retirement System



This is the e-mail that will be sent after you update the header information.

DELETE EMPLOYER REPORTS

If an Employer Report has not been accepted or posted, it can be deleted from NPRIS.

STEP 1 To delete a report that has not been accepted or posted, select the report from the list of reports on the “Employer Reporting” page and click “Delete.”

NOTE Deleting an Employer Report will permanently delete the report and all member records associated with it. **Please be absolutely sure you wish to delete a report.**

Regular Reports

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	confirm	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	09/08/2022	08/01/2022 - 08/31/2022	N/A	N/A	N/A	N/A	view	view	N/A

STEP 2 A confirmation box will appear. If you wish to continue with the delete process, click the OK button. If you do not wish to delete the report, click the “Cancel” button.

Employer Reporting

Below is a list of your latest reports. Select an action for the desired report, or you can [Create a New Report](#).

npersdev.ne.gov says

You are about to delete the selected Report. Is that OK?

Looking for definitions of the terms used on this page? The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

Regular Reports

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	confirm	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A

**STEP
3**

A confirmation page is displayed to indicate the “Employer Report” has been deleted. An e-mail is also sent to the payroll coordinator to confirm that a report has been deleted.

Report Deleted

You have successfully deleted the Employer Report for the following **date range**:

06/01/2023 to 06/30/2023

All member records and files associated with this report have also been deleted.

What Next?

An e-mail will be sent to your Payroll Coordinator confirming the deletion of this report.

You have completed the delete report process, you can **print** this page or click on any link below to visit other areas.

Employer Report Update



npers.neprd@nebraska.gov
To Smith, Robert

[↩ Reply](#) [↩ Reply All](#) [→ Forward](#) [⋮](#)

Wed 6/21/2023 2:13 PM

*****NOTICE*****

The following Employer Report has been deleted in our system for:

Reporting Period: 06/01/2023-06/30/2023

Employer Number: 18-20

You will need to re-submit this report, if you need technical assistance please call 1-800-245-5712.

Thank you,

Nebraska Public Employees Retirement System



This is the e-mail that will be sent when you have deleted a report.

CONFIRM/UNCONFIRM EMPLOYER REPORTS

Your Employer Report must be confirmed before it can be accepted for posting. The link to confirm a report is enabled only if there are no suspended records present in the report.



From the “Employer Reporting” page select the report you wish to confirm. Click on the “Confirm” link. The “Confirm Report Totals” page will be displayed.

Regular Reports									
Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	confirm	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	09/08/2022	08/01/2022 - 08/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	08/03/2022	07/01/2022 - 07/31/2022	N/A	N/A	N/A	N/A	view	view	N/A

**STEP
2**

Review the summary totals and click “CONFIRM This Report” if the amounts are correct. If the “COMFIRM This Report” button is not visible, review this page for an error message.

Confirm Report Totals

Please review the totals for this report.

If you agree that the totals are accurate for the purposes of posting member records please click the “CONFIRM This Report” button.

This is important because this report will NOT be passed to NPERS for posting unless you confirm it.

You will receive an e-mail informing you of the outcome of the posting process.

View Report Totals

Looking for definitions of the terms used on this page?
The Help Page has a glossary of the terminology used for editing member records

Employer Information

Employer: Waverly School District 145
Report Status: Added
Pay Period: 06/01/2023 to 06/30/2023
Total Reported Employees: 1

Wages and Hours

Wage Type	Employee Wages	Adj Employee Wages	Wages	Hours	Adj Hours	Net Hours
Employee	\$1,012.37	\$0.00	\$1,012.37	160.00	0.00	160.00

Contributions

Contribution Type	Amount	Adjustments	Net
Employee	\$99.01	\$0.00	\$99.01
Employer	\$100.00	\$0.00	\$100.00
Installments	\$0.00	\$0.00	\$0.00
Make Up Employee Contribution Amount	\$0.00	\$0.00	\$0.00
Make Up Employer Contribution Amount	\$0.00	\$0.00	\$0.00
Make Up Late Interest Amount	\$0.00	\$0.00	\$0.00
Sub-Total	\$199.01	\$0.00	
Total Contributions			\$199.01

Miscellaneous Payments

Penalty	Late Interest	(Over)/Under Amt	Net
\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$199.01	

Click the CONFIRM button to confirm that the totals presented above are correct.

CONFIRM This Report

STEP
3

If a report has been confirmed in error, it can be unconfirmed, prior to posting, by following the process as pictured in the following 2 images.

Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#).

Understanding Employer Reporting

Looking for definitions of the terms used on this page?
The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

Regular Reports

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/22/2023	06/01/2023 - 06/30/2023	N/A	N/A	delete	unconfirm	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	09/08/2022	08/01/2022 - 08/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	08/03/2022	07/01/2022 - 07/31/2022	N/A	N/A	N/A	N/A	view	view	N/A

NOTE

The link on the Employer Reporting page changes to “Unconfirm” for a report that has already been confirmed.
The button on the following page also changes to “UNCONFIRM This Report.”

UnConfirm Report Totals

Unconfirming this Report will mean that it will not be passed to NPERS for posting.

 [View Report Totals](#)

Looking for definitions of the terms used on this page?
The Help Page has a glossary of the terminology used for editing member records

Employer Information

Employer: Waverly School District 145
Report Status: Added
Pay Period: 06/01/2023 to 06/30/2023
Total Reported Employees: 1

Wages and Hours

Wage Type	Employee Wages	Adj Employee Wages	Wages	Hours	Adj Hours	Net Hours
Employee	\$1,012.37	\$0.00	\$1,012.37	160.00	0.00	160.00

Contributions

Contribution Type	Amount	Adjustments	Net
Employee	\$99.01	\$0.00	\$99.01
Employer	\$100.00	\$0.00	\$100.00
Installments	\$0.00	\$0.00	\$0.00
Make Up Employee Contribution Amount	\$0.00	\$0.00	\$0.00
Make Up Employer Contribution Amount	\$0.00	\$0.00	\$0.00
Make Up Late Interest Amount	\$0.00	\$0.00	\$0.00
Sub-Total	\$199.01	\$0.00	
Total Contributions			\$199.01

Miscellaneous Payments

Penalty	Late Interest	(Over)/Under Amt	Net
\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$199.01	

Click the UNCONFIRM button below to remove your confirmation of the totals for this report.

[UNCONFIRM This Report](#)

Report Confirmed

You have confirmed that the Employer Report has been reviewed and is accurate.

06/01/2023 to 06/30/2023

Your account will be Debited in 3 to 5 working days after the report is accepted by NPERS. The amount debited will be: 199.01. Thank you for your efforts.

What's Next?

Your report has been submitted to NPERS.
You will be informed by e-mail if any further information or corrections to this report are required.

An e-mail confirmation of this will be sent to your Payroll Coordinator.

NOTE

When the above confirmation screen is displayed, your confirmed report will now be sent to NPERS for posting.

Report UnConfirmed

You have removed your confirmation of the totals for this report.

06/01/2023 to 06/30/2023

What's Next?

Your report will NOT be submitted to NPERS for posting until this report is confirmed again.

An e-mail confirmation of this will be sent to your Payroll Coordinator.

NOTE

A confirmation page is displayed for both actions— “Confirm” and “Unconfirm”. An email is sent to the payroll coordinator in both cases.

Employer Report Confirmed



npers.neprd@nebraska.gov
To Smith, Robert

Reply Reply All Forward

Wed 6/21/2023 2:13 PM

This email is to confirm that an Employer Report has been confirmed.

Date range of report : 06/01/2023-06/30/2023

Employer Number : 18-20

To review this information, please visit the web site at: <http://ndevss.stone.ne.gov/>

Thank you,

Nebraska Public Employees Retirement System



This is the e-mail that will be sent after you have confirmed your report.

Employer Report Unconfirmed



npers.neprd@nebraska.gov
To Smith, Robert

Reply Reply All Forward

Wed 6/21/2023 2:13 PM

This email is to confirm that an Employer Report has been unconfirmed.

Date range of report : 06/01/2023-06/30/2023

Employer Number : 18-20

To review this information, please visit the web site at: <http://ndevss.stone.ne.gov/>

Thank you,

Nebraska Public Employees Retirement System



This is the e-mail that will be sent after you have unconfirmed your report.

VIEW REPORT TOTALS

In addition to confirming a report, the summary totals for a report can also be viewed. The information displayed on the “View Report Totals” page is the same as that of “Confirm.” Confirm/Unconfirm actions are not available on this page.



From the “Employer Reporting” page click on “View” under “View Totals” to select the report totals you wish to view. The “View Report Totals” page will be displayed.

Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#).

Understanding Employer Reporting

Looking for definitions of the terms used on this page?
The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

Regular Reports

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/22/2023	06/01/2023 - 06/30/2023	N/A	N/A	delete	unconfirm	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	09/08/2022	08/01/2022 - 08/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	08/03/2022	07/01/2022 - 07/31/2022	N/A	N/A	N/A	N/A	view	view	N/A

**STEP
2**

Click on “Work On ER Reports” to return to the “Employer Reporting” page.

NOTE

You cannot confirm a report on the “View Report Totals” page.

View Report Totals

Please review the Employer Reporting totals for the selected report.

To confirm or unconfirm a report, go to the previous page and click on the confirm/unconfirm link from the employer reporting Start page.

 View Report Totals

Looking for definitions of the terms used on this page?
The Help Page has a glossary of the terminology used for editing member records

Employer Information

Employer:	Waverly School District 145
Report Status:	Added
Pay Period:	06/01/2023 to 06/30/2023
Total Reported Employees:	1

Wages and Hours

Wage Type	Employee Wages	Adj Employee Wages	Wages	Hours	Adj Hours	Net Hours
Employee	\$1,012.37	\$0.00	\$1,012.37	160.00	0.00	160.00

Contributions

Contribution Type	Amount	Adjustments	Net
Employee	\$99.01	\$0.00	\$99.01
Employer	\$100.00	\$0.00	\$100.00
Installments	\$0.00	\$0.00	\$0.00
Make Up Employee Contribution Amount	\$0.00	\$0.00	\$0.00
Make Up Employer Contribution Amount	\$0.00	\$0.00	\$0.00
Make Up Late Interest Amount	\$0.00	\$0.00	\$0.00
Sub-Total	\$199.01	\$0.00	
Total Contributions			\$199.01

Miscellaneous Payments

Penalty	Late Interest	(Over)/Under Amt	Net
\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$199.01	

VIEW REPORT DETAILS

The entire Employer Report data is visible in a printer-friendly format. This is available from the Employer Reporting page. You may also choose to print a copy of the report details after a report has successfully posted.



From the “Employer Reporting” page, click “View” under “View Details” to select the report details you wish to view. The details for the selected pay period will be displayed.

Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#).

Understanding Employer Reporting

Looking for definitions of the terms used on this page? The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

Regular Reports

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/22/2023	06/01/2023 - 06/30/2023	N/A	N/A	delete	unconfirm	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A



Click on “Work On ER Reports” to return to the “Employer Reporting” page.

View Report Details for the Pay Period: 06/01/2023 - 06/30/2023

SSN	Last Nm	First Nm	Mid	Red Typ	PP End Dt	Salary	EE Cntrb	Hrs	Inst Amt	MakeEE	MakeER
*****	C	J		RGLR	06/30/2023	1,012.37	99.01	160.00	0.00	0.00	0.00
*****	C	J		RGLR	06/30/2023	1,012.37	99.01	160.00	0.00	0.00	0.00
*****	C	J		RGLR	06/30/2023	1,012.37	99.01	160.00	0.00	0.00	0.00
*****	C	J		RGLR	06/30/2023	1,012.37	99.01	160.00	0.00	0.00	0.00
*****	C	J		RGLR	06/30/2023	1,012.37	99.01	160.00	0.00	0.00	0.00
*****	C	J		RGLR	06/30/2023	1,012.37	99.01	160.00	0.00	0.00	0.00
*****	C	J		RGLR	06/30/2023	1,012.37	99.01	160.00	0.00	0.00	0.00



POSTING YOUR WAGE AND CONTRIBUTION REPORT

Your Employer Report will post only when NPERS has accepted it and funds have been received. The posting of your report is done by NPERS personnel.

If any of the member records are questionable, the report may be returned by NPERS for further editing and confirming.

If funds are not received by NPERS in a timely manner, your report will be suspended.

ADJUSTMENT REPORT FORMS

You must submit an Adjustment Report (Form NPERS 6200) when making corrections or adjustments to a previous month's reporting of contributions, salary, hours, installments, etc.

Include the adjustment amount with your remittance amount. It must be signed by a Reporting Agent, then mailed or faxed to NPERS.

Enter original hours reported and correct amount of hours. Enter original compensation reported and corrected compensation. The School Adjustment Report form will calculate the difference. If the report is not calculating, download and use the free Adobe Acrobat Reader DC software from get.adobe.com/reader.

Credits may not exceed the contributions for the current reporting period. Any credit exceeding the current period's contributions may be taken on future reports. To make an Employee Contribution adjustment for a previous fiscal year, please contact NPERS regarding the procedure. Do not use the Adjustment Report for adjustments to the current reporting period.

NPERS has a high-capacity adjustment form for schools needing to make large adjustments. This form is available by request.

Following are examples of corrections or adjustments that may occur. Note: Multiple adjustments can be made on one Adjustment Report form (NPERS6200). A sample Adjustment Report is provided illustrating the examples below. See page 6-53.

ERROR (EXAMPLE 1)	CORRECTION/ADJUSTMENT
The school did not start deductions for retirement for an employee whose employment began in August, thus no deductions/hours were submitted for period end date on the Report. The error was caught in September.	The school entered adjustments and included the monies due with a subsequent report. (See Ex. 1 on page 6-53.)
ERROR (EXAMPLE 2)	CORRECTION/ADJUSTMENT
The school reported ineligible wages (unused sick leave converted to cash) resulting in excess contributions.	During a subsequent reporting period the school entered adjustments to remove excess contributions from prior reporting period. (See Ex. 2 on page 6-53.)
ERROR (EXAMPLE 3)	CORRECTION/ADJUSTMENT
Only 100 hours were reported for an employee during the August 2019 Report, but she actually worked 140 hours.	A correction was made by entering an adjustment on a subsequent report. No changes need to be made to the previously reported contributions. (See Ex. 3 on page 6-53.)

SAMPLE ADJUSTMENT REPORT



Nebraska Public Employees Retirement Systems

npers.ne.gov

1526 K St., Ste. 400 PO Box 94816 Lincoln, NE 68509-4816 PHONE 402-471-2053 TOLL FREE 800-245-5712 FAX 402-471-9493

SCHOOL ADJUSTMENT REPORT

Submit through fax and mail ONLY. ["To make an Employee Contribution adjustment for a previous fiscal year, please contact NPERS regarding the procedure."](#)

SCHOOL NAME _____ EMPLOYER NUMBER _____

REPORTING PERIOD		EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)
BEGIN	END									
				A						
					B					
						C				G
							D		F	
								E		

Total Employee Contribution Adjustments (+/-) \$ H Explanation of Adjustment: _____
 Total Employer Contribution (+/-) \$ I _____
 Total Adjustments \$ J _____

Submitted via the web on the _____ / _____ Wage and Contribution Report Check box if this is the result of NPERS audit
MONTH YEAR

EMPLOYER CONTACT SIGNATURE _____ DATE _____ PREPARED BY _____
(FOR NPERS OFFICE USE ONLY)

- A Enter hours reported.
- F Form calculates adjustment.
- B Enter correct number of hours.
- G Form calculates contributions amount.
- C Form calculates adjustment.
- H Form sums all employee contributions.
- D Enter compensation reported.
- I Form calculates total employer contribution match.
- E Enter correct amount of compensation.
- J Form provides total adjustment amount owed.

EXAMPLE 1-3: SAMPLE ADJUSTMENT REPORT



Nebraska Public Employees
Retirement Systems

npers.ne.gov

1526 KSt., Ste. 400 PO Box 94816 Lincoln, NE 68509-4816 PHONE 402-471-2053 TOLLFREE 800-245-5712 FAX 402-471-9493

SCHOOL ADJUSTMENT REPORT

Submit through fax and mail ONLY. ["To make an Employee Contribution adjustment for a previous fiscal year, please contact NPERS regarding the procedure."](#)

SCHOOL NAME School #1

EMPLOYER NUMBER 00-0000

REPORTING PERIOD		EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)
BEGIN	END									
08/01/2019	08/31/2019	Employee, Amy A.	000-00-0000	0.00	150.00	150.00		\$ 1,500.00	\$ 1,500.00	146.7000
08/01/2019	08/31/2019	Employee, Gus F.	000-00-0000			0.00	\$ 1,650.00	\$ 1,250.00	-\$ 400.00	-39.1200
08/01/2019	08/31/2019	Employee, Kate B.	000-00-0000	100.00	140.00	40.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000

Total Employee Contribution Adjustments (+/-) \$ 107.5800
 Total Employer Contribution (+/-) \$ 108.6558
 Total Adjustments \$ 216.24

Explanation of Adjustment:

Submitted via the web on the 08 / 2019 *Wage and Contribution Report*

MONTH YEAR

Check box if this is the result of NPERS audit

M. Polly Reporter
 EMPLOYER CONTACT SIGNATURE

09/01/2019
 DATE

PREPARED BY
 (FOR NPERS OFFICE USE ONLY)

NPERS6200

Rev. 04/2019

PRINT

Page 1 of 1

ADJUSTMENT REPORT STEPS

STEP 1

Complete the Adjustment Form NPERS 6200 (See Adjustment Report section above). Located on NPERS website under School Plan Forms, NPERS 6200. In this example, we realized in May that on our March report we didn't give an employee 10 hrs they had worked or included that compensation so we are adjusting that.

REPORTING PERIOD		EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)
BEGIN	END									
03/01/2020	03/31/2020			170.00	180.00	10.00	\$ 3,936.40	\$ 4,168.00	\$ 231.60	22.6505
						0.00			\$ 0.00	0.0000

Total Employee Contribution Adjustments (+/-) \$ 22.6505

Total Employer Contribution (+/-) \$ 22.8770

Total Adjustments \$ 45.53

Explanation of Adjustment:
Reported ten less hours than she worked

STEP 2

Upload the monthly report (See [Internet Wage & Contribution Report](#)). Per the in-structions for Uploading report, this report can take overnight to upload.

STEP 3

Click on “Work on ER Reports” ([See Editing Member Records](#)).

STEP 4

Click on “edit” next to the report that was just uploaded.

STEP 5

In Option 3 – Custom Edit & Create Form: enter the employee’s Social Security Number.

Option 3 - Custom Edit & Create Form

Custom Edit & Create Form

Enter a social security number to view or edit any record for that employee or create a new record by entering the social security number.

SSN: - -

[Edit Record](#)

STEP 6

Click on "Edit Record"

Option 3 - Custom Edit & Create Form

Custom Edit & Create Form

Enter a social security number to view or edit any record for that employee or create a new record by entering the social security number.

SSN: - -

Edit Record

STEP 7

Click on "Add New Record" under Option 2 – Click "Add New Record". If this member is on the Regular report, the entry will appear under Option 1 – Select 1 of the records below.

Option 1 - Select One of the records below

SSN	Employee Name	Record Type	Select Record
*****1111	Walter White	Regular	select

Option 2 - Click "Add New Record"

Add New Record

**STEP
8**

When on the Add A Member Record Page

- A. Confirm the Employee information is correct –Name, SSN, address, etc.
- B. Change the record type to “Adjustment” next to “What is the record type?”
- C. Change the date range to the reporting period that needs to be adjusted next to “What is the date range for the employee’s record?” If over multiple months, each reporting period will need to be adjusted separately. For example, the employee needs to have their March, April, and May 2020 reports corrected. Enter March (03/01/2020-03/31/2020) as the date range and only enter the March period corrections.
- D. Enter the Hours Adjustment Amount (+/-) next to the “How many hours has employee worked?” **Note:** The amount entered will be added or subtracted from what has originally been entered for this period.
- E. Enter the Compensation Adjustment Amount (+/-) next to the “What is the employee’s reported salary?” **Note:** The amount entered will be added or subtracted from what has originally been entered for this period.
- F. Enter Employee Contributions (+/-) next to the “What is the employee’s contribution?” **Note:** The amount entered will be added or subtracted from what has originally been entered for this period.
- G. Click Save.

Payroll Information	
What is the record type?	Adjustment <input type="button" value="B"/>
What is the date range for the employee’s record? (MM/DD/YYYY)	06/01/2023 – 06/31/2023 <input type="button" value="C"/>
What is the employee’s position?	Classified <input type="button" value="v"/>
What is the Hire date of employee?	<input type="text"/>
What is the termination date of employee?	<input type="text"/>
How many hours has employee worked?	10.00 <input type="button" value="D"/>
What is the employee’s reported salary	\$ 231.60 <input type="button" value="E"/>
What is the employee’s contribution?	\$ 22.65 <input type="button" value="F"/>
What is the installment amount?	\$ 0.00
What is the employee make up contribution?	\$ 0.00
What is the employer make up contribution?	\$ 0.00
What is the late interest make up amount?	\$ 0.00

Update these ONLY if you are adjusting a make-up payment agreement with NPERS

<p style="text-align: center;"><input type="button" value="Save"/></p> <p>Click here if you wish to SAVE this record into your current report. If errors continue to exist for this record, this page will reappear displaying the errors.</p>	<p style="text-align: center;"><input type="button" value="Delete"/></p> <p>Click here if you wish to DELETE this record from your current report.</p>
---	---

STEP 9

Repeat steps 5 through 8 for each employee and each reporting period as needed. To make sure an adjustment has been done, you may repeat step 5, now it will show an Adjustment record type for that employee.

Multiple Member Records

This member has one or more existing records on this report.
Choose the record which you would like to edit by clicking on the transaction type.
If you would like to add a new record for this member, click the Add New Record button.

Option 1 - Select One of the records below

SSN	Employee Name	Record Type	Select Record
*****1111	Walter White	Adjustment	select
*****1111	Walter White	Regular	select

 [form help](#)

Option 2 - Click "Add New Record"

[Add New Record](#)

STEP 10

After all adjustments have been entered, the Employer Contribution amount needs to be added to the Employer Contribution amount on the report header.

- A. Click on "Work on ER Reports"
- B. Click on "update", under the "[Update Header](#)" column, next to the report that the adjustments were just added to.

Update Report Header Form

Employer Contribution for the reporting period:

Penalty: Late Interest:

Overage/Underage: Payment Type:

[Save](#)

Update Report Header

Below are the current values for the report header.

Reporting Period: 06/01/2023 - 06/30/2023.

Editing Member Records

Looking for definitions of the terms used on this page?
The [Help Page](#) has a glossary of the terminology used for editing member records

Add the \$22.80 from the Total Employer Contributions on the Adjustment Form

Update Report Header Form

Employer Contribution for the reporting period:

45393.60

Penalty:

0.00

Late Interest:

0.00

Overage/Underage:

0.00

Payment Type:

ACH Debit

Save

- C. Add/subtract the Total Employer Contribution (+/-) amount from the adjustment form to the total of the Employer Contribution amount for the regular report.
- D. Click "Save"

Update Report Header Completed

The report header has been updated. The new values are:

Penalty	0.00	Late Interest	0.00
Ovrange / Underage Amt	0.00	Payment Type	ACH Debit

- E. After all the adjustments have been entered and the employer contribution have been updated, validate the report, and then confirm the report if it contains no errors.

REMINDER

Fax or mail copy of the completed Adjustment Form to NPERS.
Adjustment Forms with no signature or explanation will be rejected.

NOTE

Enter amounts in the Overage/Underage, Late Penalty, or Late Interest sections of the report header **ONLY** when you are paying for those things with that report.

REMITTANCE OPTIONS

Remittances must be submitted to NPERS no later than ten (10) calendar days following the end of the month for which the remittances are due. The payment can be made by the following methods:

- A check payable to the Nebraska School Retirement System
- An electronic Automated Clearinghouse (ACH) credit payment
- An electronic Automated Clearinghouse (ACH) debit payment
- Journal Entry of NIS (Nebraska Information System)

Please indicate the type of payment on your Wage & Contribution Recap Report or internet file header.

CHECK PAYMENT

- Payments by check cannot be postdated. If a check is postdated, it will be returned.
- The check must equal the total of the Recap Report or internet confirmed report grand-total.

ACH CREDIT PAYMENT

A credit transaction can be sent directly to the State Treasurer's Office via electronic submission instead of a check. The amount of the credit payment must equal the total of the Recap Report or internet confirmed report grand total. Please contact NPERS for ACH credit information.

ACH DEBIT PAYMENT

If you would like NPERS to debit your checking account, you will need to submit an ACH Debit Authorization Form, NPERS 0710, to authorize this process. When NPERS receives your Wage and Contribution Report, NPERS will contact the State Treasurer's Office who will debit your financial institution to have that amount transferred from your account. The amount of the debit payment must equal the total of the Recap Report or internet confirmed report grand total.

JOURNAL ENTRY

This is for state agencies whose retirement deductions are withheld by NIS. You do not need to take any action for the deductions to be submitted.

ACH Debit Authorization Form

The _____ District agrees to allow the Nebraska State Treasurer to debit via the ACH system, _____ District's bank account for the total amount due on the Monthly Deduction Report that is submitted by _____ District to the Nebraska School Retirement System.

This debit will occur two business days following the receipt of the Monthly Deduction Report that the school district submits to the Nebraska School Retirement System.

This Authorization will remain in force until revoked in writing by the _____ District with at least (3) business days' notice.

Authorized Signature _____

Date _____

Please attach a copy of a voided check for your bank information.

Return completed form to:

**Nebraska Public Employees
Retirement Systems (NPERS)
1526 K St., Ste. 400
P.O. Box 94816
Lincoln, NE 68509**

DEATH AND DISABILITY

DEATH BENEFITS

You should notify NPERS as soon as possible, by phone or other means, when the death of a member occurs. If a member passes away during employment, contributions should be withheld to the extent of the service the member rendered prior to the death. Retirement contributions are not to be remitted for any unused leave.

Please encourage plan members to keep their beneficiary forms updated with NPERS. Members should refer to their plan handbook for more information on death benefits. Upon notification, NPERS will contact the named beneficiary of the account regarding his/her options.

Forms to Submit: School Plan Employer - The **Non-Contributing School Member Form** will need to be submitted to NPERS within 20 days when you have been informed of the member's passing. On the Non-Contributing Member Form (Non-Con) the reason for not contributing will be "Deceased". The termination date listed on the Non-Con form must be the member's date of death. Should the member death occur on a weekend and they are still employed at the time, the weekend date should be used as the termination date, not the last day they were physically at work.

The filing of these forms is **important** because it ensures prompt payment of funds to the member's beneficiaries. If we are not informed of the member's death, their beneficiaries may miss important processing timeframes that could mean a loss of benefits.

DISABILITY

If a member ceases employment in a Nebraska public school because of a disability, he/she may be eligible for monthly retirement benefits. Disability is defined as an *"inability to engage in any substantially gainful activity by reason of any medically determinable physical or mental impairment which was initially diagnosed or became disabling while the member was an active participant in the plan and which can be expected to result in death or be of a long-continued and indefinite duration."*

To qualify, the member must:

- Apply for disability retirement **within one year** from the date their employment ends due to the disability.
- Submit to a medical examination by a physician selected by NPERS.
- Provide a brief description of their illness and the name of their personal physician, and any other physicians or specialists they have seen regarding their illness.

If a member is on a medical leave of absence, he/she is not eligible to receive a disability retirement benefit until the leave ends and their employment is terminated.

Form to Submit: You should file a **Non-Contributing School Member Form** with NPERS once you have determined the member’s termination date. Termination occurs on the date the member “experiences a bona fide separation from service of employment with the member’s current employer, the date of which separation is determined by the employer.” The reason for not contributing will be “Disability.”

If a member’s employment is not immediately terminated and the member first goes on a Leave of Absence, you should file a Non Contributing School Member Form once a member begins his/her Leave of Absence. In this instance, the reason for Non Contributing will be “Leave of Absence.” If the member subsequently terminates employment, you should complete and submit another Non-Contributing Member Form documenting the member’s termination date. Please contact NPERS if you have any questions.

The filing of the Non-Contributing Member form is **important** because it prompts our office to provide the member information on disability retirement. If we are not informed of the member’s disability status, the member could miss his/her window of opportunity to apply for disability retirement. All Non-Contributing Member forms need to be submitted within 20 days of an interruption in retirement contributions or termination of the member.

If approved, the effective date of the disability retirement would be the first day of the month following the day the member ceases employment; OR the day the member files the completed School Plan Application for Retirement/Disability form (NPERS3405), whichever is later.



A medical examination by a physician selected by the Public Employees Retirement Board (PERB) is required. The cost of the examination is paid by the PERB. NPERS may require an **annual** medical examination or other information from the member to continue their benefits.

This is NOT a long-term disability insurance plan. Disability benefits are calculated in the same manner as regular retirement benefits. There is no age reduction at the normal form annuity calculation. However, NPERS will use the member’s “actual age” factor based on the retirement payment option they select.

If the member receives disability insurance payments in addition to their retirement benefits, the insurance company may reduce their payment by the amount received from us. The member should contact the disability insurance provider for policy details.

REEMPLOYMENT AFTER DISABILITY RETIREMENT

Disability benefits will cease for any member under age 65 who returns to employment at a participating employer.

TERMINATING EMPLOYMENT

TERMINATING EMPLOYMENT

Plan members must terminate employment in order to receive a monthly retirement benefit or apply for a refund. The definition for termination of employment includes (but is not limited to) this language:

Termination of employment occurs on the date on which the member experiences a bona fide separation from service of employment with the member's employer, the date of which separation is determined by the end of the member's contractual agreement or, if there is no contract or only partial fulfillment of a contract, by the employer. A member shall not be deemed to have terminated employment if the member subsequently provides service to any employer participating in the retirement system provided for in the School Employees Retirement Act within one hundred eighty days after ceasing employment unless such service is bona fide unpaid voluntary service or substitute service, provided on an intermittent basis, as defined in the Substitute and/or Voluntary Service Exception (§79-902(45)).

A member shall not be deemed to have terminated employment if the board determines that a claimed termination was not a bona fide separation from service with the employer or that a member was compensated for a full contractual period when the member terminated prior to the end date of the contract.

It is the employer's responsibility to notify NPERS when a plan member terminates. To notify NPERS of the date of termination, you should complete the Term Date field of the Wage & Contribution file when reporting contributions. You must also complete and submit a **Non-Contributing School Member Form** within 20 days of termination.

The Term Date field you submit is used to determine the member's effective date of retirement. Two points:

- If the member is receiving their full contracted salary, their Term Date should not be manipulated in order to secure an earlier effective date of retirement. NPERS will request copies of the current and prior contracts if it appears the termination date has been manipulated. If the member has in fact terminated early, the compensation paid (and reported to NPERS) should reflect the portion of the unfulfilled contract.
- If the member has fulfilled the terms of their contract but provides service (with the exception of intermittent substitute service) beyond this date, they are not deemed to have terminated service for retirement purposes. The Term Date submitted should fall after ALL service (paid or voluntary) has been rendered. If you previously submitted a Term Date, you must notify NPERS and submit a corrected date.

All terminating employees (who are participating in the plan) should be provided a [School - Terminating Member Packet](#). This packet contains information regarding plan benefits. This packet is available on the School Plan Info and the School Employer Reporting pages of the NPERS website.

STEPS FOR TERMINATING AN EMPLOYEE

- 1) Provide to the employee the Terminating Member Packet
- 2) If the member qualifies (see RMD section), provide the RMD Packet to them
- 3) Submit **Non-Contributing Member Form**
- 4) Enter a Termination Date on the Retirement Report when submitting to NPERS
- 5) Educate terminating member about return to work and intermittent voluntary and/or substitute service guidelines.
- 6) Prepare to have service verified
- 7) Keep documentation and track all returning service for ANY terminating member

Failure to submit forms to us in a timely manner may result in the member losing their life-time benefit.

WARNING!

Members receiving a refund must have a bona fide termination of 180 days from their termination date. Members who are reemployed at a participating school before that 180 days will have to repay the refund. Rules for substitute and volunteer service outlined in the Substitute and/or Voluntary Service Exception apply.

[See Frequently Asked Questions page for more information.](#)

NPERS will send an Application for Refund to the member upon his/her request or they may download the form from our website at npers.ne.gov. Employees who have questions regarding their benefit/refund options upon termination should be referred to their plan handbook or NPERS.

TERMINATION OF EMPLOYMENT SCENARIOS

EXAMPLE A: AN EMPLOYEE WITH A STANDARD CONTRACT

A member is contracted to work from August 18, 20XX through May 26, 20XX; 186 days at full-time. This is an example of a standard (teaching) contract with no “extended” contract days or no extra duty after the end of the member’s contract. The salary for this service is normally paid over the 12-month period (Sept-Aug). In this example, record **May 26, 20XX** as the member’s date of termination.

EXAMPLE B: AN EMPLOYEE WITH AN EXTENDED CONTRACT (10 EXTRA DAYS)

A member is contracted to work from August 18, 20XX through June 10, 20XX; 196 days at full-time. The salary for this service is normally paid over the 12-month period (Sept-Aug), same as the member with the standard contract. In this example, record **June 10, 20XX** as the member’s date of termination.

In this example, in the year of retirement, the member completed all of his/her 196 contract days by May 31, 20XX. This does not change the member’s termination date. It is still June 10, 20XX. It is not correct to record May 31, 20XX as the member’s termination date (remember, the last physical day of work is not the definition of the termination of employment). The member’s contractual end date is what determines the member’s termination date.

EXAMPLE C: AN EMPLOYEE CEASES EMPLOYMENT BEFORE COMPLETION OF HIS/HER CONTRACT

A member is contracted to work from August 18, 20XX through May 26, 20XX; 186 days at full time. The salary for this service is normally paid over the 12-month period (Sept-Aug). The member resigns on April 15, 20XX, completing 156 out of 186 contracted days. In this example, record April 15, 20XX as the member’s termination date. **The compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (156 days).** Do not report compensation and service hours beyond the 156 days.

EXAMPLE D: AN EMPLOYEE CEASES WORKING AND THEN IS ON AN UNPAID LEAVE OF ABSENCE

A member is contracted to work from August 18, 20XX through May 26, 20XX; 186 days at full-time. The salary for this service is normally paid over the 15-month period (Sept-Aug). The member’s last physical day of work is on April 15, 20XX. The member then goes on an unpaid leave of absence is still considered employed. In this example, record August 15, 20XX as the termination date (the resignation date). **The compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (156 days).**

EXAMPLE E: AN EMPLOYEE DIES IN SERVICE

Follow **Example C** for a member that dies unexpectedly, before the completion of his/her contract. Record the member's date of death as the termination date. Compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (as described in **Example C**).

EXAMPLE F: USING VACATION AT THE END OF A CONTRACT

An employee is contracted to work August 1, 20XX through July 31, 20XX; 240 days at full-time. The member is a 12-month employee and is normally paid over the same 12-month period (Aug-July 31). The member "works" August 1 through June 30 every year and uses vacation in July of every year. **Do not** record June 30 as the member's termination date. If the member is "using" vacation time, it is considered "work" time. In this example, you should record July 31 as the member's termination date. Service hours and salary should be reported for July.

Are They Eligible to Contribute to the Plan?

School Termination of Employment Employer Cheat Sheet

REGULAR Eligible based on hours or reemployment rules

A **regular employee** is someone hired to render regular, ongoing, and permanent employment with the employer participating.

NOTE:
In general, if an employee is not a substitute or temporary employee, they are a regular employee.

SUBSTITUTE NOT eligible

A **substitute** is someone hired by a public school as a temporary employee (not on an ongoing basis) to assume the duties of a regular employee due to a temporary absence (not position vacancy).

TEMPORARY NOT eligible

A **temporary employee** is someone hired to provide service for a limited period of time (cannot exceed one year) to accomplish a specific purpose or task.

Establishing if a Bona Fide Termination of Service Has Occurred...

1. **Has the member stopped rendering all regular, ongoing, and permanent employment with the employer participating in the School Plan?**
 - A. If no, then the member did not terminate employment, must continue plan participation, and repay any distributions taken.
 - B. If yes, proceed to question 2.
2. **Is the member returning to work at an employer covered by the School Plan?**
 - A. If no, then the member terminated employment. Stop contributions and submit a Non-Contributing Member Form.
 - B. If yes, proceed to question 3.
3. **Have at least 180 days passed since the member terminated employment?**
 - A. If yes and the member rendered no more than 8 days of substitute and/or volunteer service in any calendar month during the 180 days, termination has occurred. Reevaluate the member for eligibility.
 - B. If yes and the member rendered more than 8 days of substitute and/or volunteer service in any calendar month during the 180 days, termination has not occurred. A new termination date must be established and the member must start a new 180-day separation period. Wages, contributions and service credit must be reported from the alleged date of termination of regular service to the last violation that occurred.
 - C. If no, proceed to question 4.
4. **Is the member rendering no more than 8 days of intermittent substitute and/or voluntary service in any calendar month during the 180 days following the termination of their permanent employment?**
 - A. If no, then the member did not terminate employment, must continue plan participation, and repay any distributions taken.
 - B. If yes, then the member terminated employment. Stop contributions on the day of termination and monitor the member's employment. If the member reemploys as a regular employee, reevaluate eligibility.

NOTE:

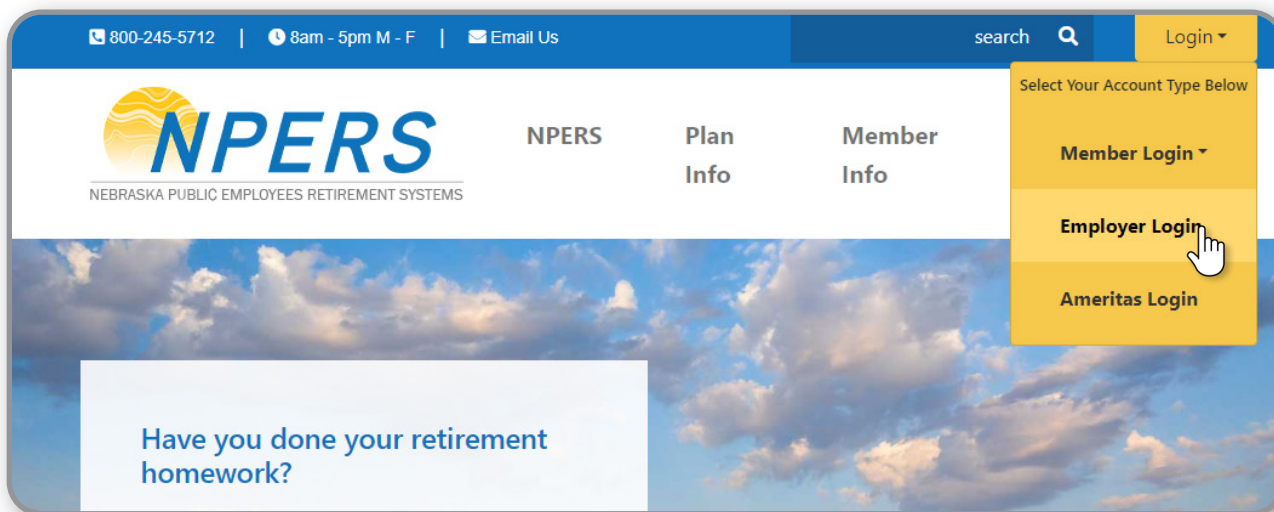
If none of these applies to the situation you are reviewing or you have more questions regarding their specific situation, please contact your employer reporting agent contact at NPERS.

SUBMITTING AN ELECTRONIC NON-CONTRIBUTING MEMBER FORM

NPERS has implemented a new program to accept Non-Contributing Member Forms electronically. Follow the below steps to add a Non-Contributing Member Form using the NPERS Retirement Portal. To edit a previously entered form, continue to the Editing an Electronic Non-Con section. After initial set-up of your login to the Non-Con portal, you can begin with step 3.

STEP 1

Log into the Nebraska Public Employees Retirement Systems Website, <https://npers.ne.gov/SelfService/>, by clicking on the “Employer Login” button beneath the “Login” dropdown at the top of the site, and using the login name and password provided by NPERS



STEP 2

After logging in, you will need to agree to the conditions associated with having an employer account and then enter some information to setup your User ID (provided by NPERS). Please take care to remember your new password and the question/answer you select for your account.

STEP 3

Once your account is setup, you can login to the Employer Reporting Portal by clicking “Login Now” or by returning to the home page and logging in again.

**STEP
4**

To enter a Non-Contributing Member Form, click on the “Work on Non-Contributing” link in the menu.

Employer Account Home Page

Messages from NPERS

Employer Reporting

[Work on Non-Contributing](#)

Account Links

- [Retirement Plan Eligibility Calculator](#)
- [School Manual for Employer Contacts \(pdf\)](#)
- [Forms for School Employer Contacts](#)
- [New Member Information Packet \(pdf\)](#)
- [Newsletters & Summer Workshops/Materials](#)

Employer Information

Employer: Gothenburg Public Schools
Employer Number: 18-20
E-mail: robert.smith@gothenburgps.org

Update Web Account Information

[Update Web Account](#)

**STEP
5**

In the new “Work On Non-Contributing Forms” page, select the “Add New Form” button.

Work On Non-Contributing Forms

[Add New Form](#)
Click to begin a new Non-Contributing form submission

[Look Up Form](#)
Click to search previous Non-Contributing forms and begin form correction process if needed

STEP 6

In the new screen, enter the SSN for the employee the Non-Con is being submitted for. Please note, this screen will only allow the entry of SSN's for your school's employees.

Non-Contributing Member Entry

Search Member:

SSN:

STEP 7

Once an SSN is entered and the search button is clicked, the member contact information will be displayed for review. If any information needs to be updated, click on the "Update Employee Contact Information" button and make the necessary adjustments.

Non-Contributing Member Entry

Search Member:

SSN:

Member Information:

Last Name: First Name: Middle Name:

Employee's Personal Phone: Employee's Personal Email:

Address: Address 2: Address 3:

City: State/Prov/Reg: Zip/Postal: Country:

Foreign Address (Not a US State or Territory)

**STEP
8**

After all contact information has been verified or entered, fill out the electronic Non-Contributing Member Form in the same manner you would have filled out a paper Non-Contributing Member Form.

- Add a Date of Birth
- Add a Position
- Add an Employee Type –from the dropdown it is “Contract” or “Hourly”. If “Contract” is selected it will ask for the number of days specified in their contract.

The screenshot shows a form with three main sections. The first section is labeled "Date of Birth:" and contains a text input field with the value "09/07/1968". The second section is labeled "Position:" and contains a text input field with the value "TEACHER". The third section is labeled "Employee Type:" and contains a dropdown menu. The dropdown menu is open, showing three options: "Select Type", "Contract", and "Hourly". A mouse cursor is pointing at the "Contract" option.

- Review the Reason for Not Contributing and select a radio button for the reason. Each reason for Not Contributing has a unique completion portion depending on which option you choose.

The screenshot shows the "Reason for Not Contributing:" section of the form. It includes a sub-header "Reason for Not Contributing:" followed by a paragraph of instructions: "Submit forms within 14 days following the last date of employment. Additional instructions for completing this form are available in the Report Agent manual for [School](#) plans at [npers.ne.gov](#)." Below this is another instruction: "Indicate if the employee is ceasing employment on a Permanent or Leave of Absence basis, or if member Transferred/Merged to another school:". There are three radio buttons: "Permanent" (selected), "Leave of Absence", and "Transfer". Below the radio buttons is an "IMPORTANT:" notice: "Termination of employment is defined in Nebraska School Employees Retirement Act. It is important to report an accurate date of termination. An inaccurate date could delay payment of the member's benefit or result in the member having to repay benefits. If you are unclear as to what date to use, please contact NPERS for clarification. NPERS reserves the right to request further information to verify the member's employment status." At the bottom, there are two text input fields: "What is the member's Termination Date?" and "Reason for Terminating:".

STEP 9

After ensuring all information is correct, click the “Submit” button to send to NPERS.

EXAMPLE

Member’s date of termination is 6/30/2023.

Permanent Leave of Absence Transfer

IMPORTANT: “Termination of employment is defined in Nebraska School Employees Retirement Act. It is important to report an accurate date of termination. An inaccurate date could delay payment of the member’s benefit or result in the member having to repay benefits. If you are unclear as to what date to use, please contact NPERS for clarification. NPERS reserves the right to request further information to verify the member’s employment status.

What is the member’s Termination Date? Reason for Terminating:

Final Compensation and Service Hour Reports

The member’s final retirement compensation will be/was reported on the following Wage and Contribution Report: Report Period: / *Ex. if the Report had a due date of 08/10/2018, the Report Period that needs entered would be 07/2018

The member’s final service hours will be/were reported on the following Wage and Contribution Report: Report Period: / *Ex. if the Report had a due date of 08/10/2018, the Report Period that needs entered would be 07/2018

The final service hours on this report will be/were worked over the following period: Beginning Date:
First day of payroll period

Ending Date:
Final day member rendered service or used leave

STEP 10

You will receive a confirmation of submission on the next screen.

Non-Contributing Member Entry

Non Contribution information successfully saved for **Walter White**

EDITING AN ELECTRONIC NON-CON

If information was incorrectly entered or circumstances have changed and a previously entered Non-Con needs to be edited, please follow the below instructions.

STEP 1 Log into the Nebraska Public Employees Retirement Systems Website, <https://npers.ne.gov/SelfService/>, by clicking on the “click to login” button on the site and using your login name and password.

STEP 2 To edit a Non-Contributing Member Form, click on the “Work on Non-Contributing” link in the menu.

The screenshot displays the 'Employer Account Home Page' with a yellow sidebar on the left and a main content area on the right. The sidebar contains sections for 'Employer Reporting' and 'Account Links'. In the 'Employer Reporting' section, the 'Work on Non-Contributing' link is highlighted with a red rectangular box and a mouse cursor. The 'Account Links' section lists several resources: Retirement Plan Eligibility Calculator, School Manual for Employer Contacts (pdf), Forms for School Employer Contacts, New Member Information Packet (pdf), and Newsletters & Summer Workshops/Materials. The main content area features three panels: 'Employer Information' with details for Gothenburg Public Schools, 'Update Web Account Information' with an 'Update Web Account' button, and a 'Messages from NPERS' header.

**STEP
3**

In the new “Work On Non-Contributing Forms” page, click the “Look Up Form” button.

Work On Non-Contributing Forms

Add New Form

Click to begin a new Non-Contributing form submission

Look Up Form

Click to search previous Non-Contributing forms and begin form correction process if needed

**STEP
4**

In the new screen, you can search for previously submitted forms using either the SSN or date range features. After entering the search criteria, click the “Search” button.

Non-Contributing Form Lookup

Search Member:

SSN:

123-45-2222

Date Submission Range:

Date Range Start

Date Range End

Search

SSN	Last Name	First Name	DOB	Date Submitted	Type
-----	-----------	------------	-----	----------------	------

**STEP
5**

If a Non-Con for the member was previously entered, it will be displayed in a list after clicking “Search.” In order to made edits to the Non-Con, click on the “Details/Correction” button on the right side of the listing.

Non-Contributing Form Lookup

Search Member:

SSN:

123-45-2222

Date Submission Range:

Date Range Start

Date Range End

Search

SSN	Last Name	First Name	DOB	Date Submitted	Type
****	McGill	James	11/12/60	06/30/23 11:30 AM	PERMANENT

Details/Correction

STEP 6

On the next screen, you may review the Non-Con information previously submitted. If it is determined that changes are indeed required, click the “Begin Corrections” button.

Begin Correction **Cancel Form** **Print Form**

Member Information:

Last Name: McGill	First Name: James	Middle Name: Morgan	
Date of Birth: 11/12/1960	Employee's <u>Personal</u> Phone: 402-123-4567	Employee's <u>Personal</u> Email: j.mcgill@hbm.com	
Address: 15063 Bancroft St.	Address 2:	Address 3:	
City: Omaha	State/Prov/Reg: Nebraska	Zip/Postal: 68106	Country: US
Position: TEACHER	Employee Type: PERMANENT		

Reason for Not Contributing:

STEP 7

Make all necessary changes and then click “Submit” at the bottom of the form.

Submit **Exit**

STEP 8

Once you click “Submit”, you will be taken to a screen that confirms your change to this Non-Con.

Non-Contributing Form Lookup

Correction Saved Successfully

TIMELY SUBMISSION OF NON-CONS: REQUIRED MINIMUM DISTRIBUTION (RMD) AGE

Required Minimum Distributions (RMDs) must be taken after a member has separated from service and reached RMD age. When a member has reached their RMD age an [RMD packet](#) should be given to them when they terminate employment.

RMD ages are determined by the federal tax code. Legislation changes over the past few years have created different RMD ages depending on when you were born.

THE MEMBER'S RMD AGE:

- If they were born ***before July 1, 1949***
their RMD age is 70½.
- If they were born ***on or after July 1, 1949***
but ***before January 1, 1951***
their RMD age is 72.
- If they were born ***on or after January 1, 1951***
their RMD age is 73.

The timely submission of a Non-Contributing Member Form is essential for the member to be able to take their RMD. Failure to take an RMD can result in the loss of a member's lifetime benefit and lead to significant tax penalties for the member.

CANCELLING AN ELECTRONIC NON-CON

We also now offer a CANCEL option, which was not originally available when the process was released. In order to CANCEL a Non-Con, if, for example a member initially states they are quitting and then reconsiders and decided to work another year, you need to take the following steps.

STEP 1 After you have logged in to your Employer Reporting Portal (See the Employer Reporting Manual), and clicked on the Work on Non-Contributing heading under the Employer Home. Look up the person whose Non-Con you want to cancel using their SSN.

STEP 2 Click on the Details/Correction field. It will say who submitted the Non-Con the date they submitted it under the Details heading.

Non-Contributing Form Lookup

Search Member:

SSN: Date Submission Range:

SSN	Last Name	First Name	DOB	Date Submitted	Type	
*****	McGill	James	11/12/60	06/30/23 11:30 AM	PERMANENT	<input type="button" value="Details/Correction"/>

STEP 3 Click on the Cancel Form button.

Details

IMPORTANT: This form is a correction.
This form was submitted by Kim Wexler on 6/22/23 12:03 PM

STEP 4

You will receive the pop-up warning displayed below.

Details

npersdev.ne.gov says
This will cancel the non-contributing form you are viewing. Cancellation will discard any changes and the form will be disregarded by NPERs. If you would like to cancel the modifications you have made, click the Back to List button. Are you sure you want to continue with cancellation?

IMPORTANT: This form is a correction.
This form was submitted by Kim Wexler on 6/30/23 12:03 PM

[Back to List](#)

[Begin Correction](#) [View Original Form](#) [Cancel Form](#) [Print Form](#)

STEP 5

If you have corrections to make to the Non-Con, such as information that needs correcting or dates that need an adjustment, you could do that by editing the form (see pages 8-11 through 8-13). However, in this scenario the member isn't going to quit working. So you want to wipe out the Non-Con form completely, as there will be no interruption in contributions being made. Click "OK". You will receive this confirmation:

Details

Non Contribution form has been cancelled and cannot be modified

If you make a mistake and need the data to be reentered, or if you simply want a copy of the cancelled Non-Con for your records (just in case an auditor asks), it is still possible to print the just cancelled form at this point. Otherwise, you may click the "Back to List" button.

The list now shows the original Non-Con that was added at the bottom and the one that was cancelled on top. If you click on "Details/Corrections" on either of these Non-Cons, you'll see it will let the form be printed, but it cannot be modified because it was cancelled.

SSN	Last Name	First Name	DOB	Date Submitted	Type	
*****	McGill	James	11/12/60	06/30/23 12:03PM	PERMANENT	Details/Correction
*****	McGill	James	11/12/60	06/30/23 11:30 AM	PERMANENT	Details/Correction

Details

IMPORTANT: A correction has been submitted for this form.

This form was submitted by Kim Wexler on 6/30/23 12:03PM

This form was cancelled by Kim Wexler on 6/30/23 12:13 PM

[Back to List](#)

[Print Form](#)

If this process was done in error, you will need to begin at the start and reenter a new Non-Con electronically. Refer to pages 8-6 through 8-10 for the Adding an Electronic Non-Contributing Member Form process.

ADDITIONAL REFUND INFORMATION

Service does not need to be verified for a member receiving a refund. A refund cancels service credit.

If a member is re-employed and is working 20 hours or more per week for a school plan employer after filing an Application for Refund form with NPERS but prior to actually receiving the refund, he/she must notify NPERS immediately to cancel the refund.

A member who terminates employment and defers payment of their account should keep NPERS updated on his/her address. NPERS sends a Benefit Statement to inactive members, so it is important we have a current address.

EMERITUS MEMBERSHIP

A member that terminated employment prior to May 18, 1981, may qualify for an increase in his/her monthly benefit by rendering a token service for a Nebraska Public School for a day or part of a day after their effective date of retirement and filing an Application for Emeritus Membership with NPERS. The member must receive pay for token service. No contract is needed for the work performed. A retiree living in another state may qualify for emeritus membership by correspondence work for a Nebraska Public School.

Upon completion of the member's token service, NPERS will request verification from your school that service has been rendered.

Once a member's service has been properly verified, his/monthly benefit will be recalculated at the higher benefit level.

An emeritus member is a person who has:

a

...entered retirement under the provisions of the act, including those persons who have retired since July 1, 1945, under any other regularly established retirement or pension system as contemplated by §79-916;

b

...thereafter been reemployed in any capacity by a public school, a Class V school district, or a school under the control and management of the Board of Trustees of the Nebraska State Colleges, the Board of Regents of the University of Nebraska, or a community college board of governors or has become a state school official or county school official subsequent to such retirement;

c

...applied to the board for emeritus membership in the retirement system. The school district or agency shall certify to the PERB on forms prescribed by the PERB that the annuitant was reemployed, rendered a service, and was paid by the district or agency for such services.

REEMPLOYMENT AFTER RETIREMENT

All plan members must terminate employment in the Nebraska public school system prior to receiving retirement benefits (monthly annuity or refund). A retiree who returns to employment in any school plan employer participating in the plan (reemployment), may continue to receive retirement benefits so long as he/she has not provided service on a regular basis to any school plan employer during the first **180 calendar days** after “termination of employment.” Employment in private schools, Omaha Public Schools, or in any school outside of Nebraska is not considered “reemployment” and does not affect a retiree’s retirement benefits.

WARNING

If a plan member returns to employment at any school plan employer (reemployment) prior to 180 calendar days, they are not considered a terminated employee. His/her benefit will cease and he/she must repay any benefits received, whether a refund or monthly retirement payments.

Termination of employment does not include ceasing work at the end of the school year if the member provides service, whether or not compensated, on a regular basis (including but not limited to part time, temporary, or substitute service) for any participating employer in the School Plan within 180 days after ceasing employment.

WARNING

Federal law prohibits an employee and employer from pre-arranging ANY return to employment or service (reemployment). Individuals returning to employment shortly after the 180-day break may be reviewed to ensure a termination has occurred. If at any time it is determined a purported termination was not a bona fide separation from service, the employee will be required to repay all benefits plus interest.

When a retired member or a former member who has taken a refund is reemployed as a permanent employee and works 20 or more hours per week on an ongoing basis after a 180 calendar day break in service, he/she returns as a new employee. You must reenroll the retiree in the Plan and withhold retirement contributions from his/her compensation. He/she will accrue service credit in the benefit tier in effect when they return to plan participation (see member handbook for more information on benefit tiers). Please have the member submit a new beneficiary designation form.

SUBSTITUTING DURING THE 180-DAY BREAK

Only minimal substitute service (paid or voluntary) performed on an intermittent basis is allowed during the initial 180-day time frame following termination. A new retiree who provides excessive service, or service on a regular basis, could jeopardize their retirement benefits. An example would be if a retiree worked as a substitute for someone on a medical leave or military call-up. These situations can turn into long-term work arrangements and turn a substitute into a regular employee.

State statute defines “intermittent service” as no more than 8 days in a calendar month of voluntary and/or substitute service provided on a day-to-day basis (no prearrangement). Furthermore, it defines “day of service” as any length of voluntary and/or substitute service provided during a single calendar day. This is whether that service is 5 minutes or 8 hours long.

SAMPLE TERMINATING MEMBER PACKET

(PDF AVAILABLE [HERE](#))

SCHOOL | TERMINATING MEMBER

The Nebraska Public School Employees Retirement plan is a defined benefit plan. After termination and reaching retirement age, *vested* members may apply for benefits in the form of a monthly annuity (pension), paid for their lifetime. *Unvested* members are not eligible to receive a monthly pension, but may request a refund of their contributions.

ARE YOU VESTED?

For most members, vesting occurs when they accrue five (or more) years of service credit. If you are unsure of your years of service or vesting status, you may contact NPERS.

VESTED MEMBERS

WHEN CAN YOU BEGIN BENEFITS?

Your age (when you start receiving benefits) and your years of service determine when you may begin drawing reduced or unreduced benefits.

UNREDUCED BENEFITS

AT AGE 65

If vested, you are eligible for unreduced benefits at age 65.

OR

THE "RULE OF 85"

You may receive unreduced benefits prior to age 65 if you meet the "Rule of 85." If you are participating in *Tiers One, Two, or Three* you reach this status when:

- **You attain the minimum age of 55, and;**
- **Your age plus service credit equals 85 (or more).**

If you are participating in *Tier Four* you reach this status when:

- **You attain the minimum age of 60, and;**
- **Your age plus service credit equals 85 (or more).**

REDUCED "EARLY" BENEFITS

AT AGE 60

If you are vested but do not meet the Rule of 85, you may apply for reduced benefits as early as age 60. There will be a 3% per year reduction for each year your age is less than 65. Be aware this is a permanent reduction.

WHAT TO DO NOW (VESTED MEMBERS)

APPLY!

If you are eligible to begin receiving *unreduced benefits*, you should contact our office (402-471-2053 or 800-245-5712) to begin the application process.

APPLY?

If you are eligible to begin receiving *reduced benefits*, you need to decide if you want to apply now, or hold off applying to a later age to mitigate or eliminate the benefit reduction.

DEFERRAL

If you are not eligible to begin benefits, you may wait until you reach benefit eligibility and then apply. Benefits will be calculated using the salary/service credit you accrued as of your termination.

Be aware your pension benefits will not increase after you attain age 65 or qualify for the "Rule of 85."

Failure to apply in a timely manner will result in a loss of benefit payments

If you defer your account, please KEEP YOUR ADDRESS UPDATED WITH NPERS.

WHAT TO DO NOW (UNVESTED MEMBERS)

DEFERRAL

You may defer your account, but unvested members are not eligible for the monthly pension benefit. If you return to employment at your prior employer or begin qualifying employment at another participating employer, you will return to plan participation and resume earning service credit.

You cannot defer your account past the age where the federal tax code requires you to take a required minimum distribution (RMD). Failure to take a distribution at RMD age may result in loss of benefits, tax penalties, and transfer of the account to unclaimed property.

If you defer your account, please KEEP YOUR ADDRESS UPDATED WITH NPERS.

REFUND

You may request a refund paid directly to you, or rolled over to another eligible retirement plan or Individual Retirement Account (IRA). Refunds do NOT include employer matching contributions, and taking a refund erases your years of service credit and terminates plan membership.

Unless rolled over to another eligible retirement plan or Traditional IRA, refunds are subject to State and Federal income tax and may incur early withdrawal penalties if taken prior to age 59 ½.

The refund request form is available on the School "Plan Info" page of the NPERS website.

Nebraska Public Employees Retirement Systems (NPERS) 1526 K Street, Suite 400, Lincoln, NE 68509-4816
Telephone: 402-471-2053 Toll Free: 800-245-5712 Website: npers.ne.gov

SUBSTITUTE AND/OR VOLUNTARY SERVICE EXCEPTION

During the 2021 legislative session, the Nebraska Unicameral passed LB147, which included what we now refer to as the Substitute and/or Voluntary Service Exception. The new law (§79-902(45)), in part, made significant changes to how much service a member may render after retirement. The old law said plan members could only provide voluntary and/or substitute service “on an intermittent basis” during the 180 days after termination of employment. It did not explain what “on an intermittent basis” meant. The changes to the law define “Intermittent basis” as “service provided on a day to-day basis that is not greater than eight days of service during a calendar month,” and “Day of service” as “any length of substitute service or unpaid voluntary service provided during a single calendar day.”

The purpose of the 8 days of voluntary and/or substitute service per calendar month during the 180 days after termination is to allow members to help schools satisfy their high demand for substitutes and still achieve a bona fide separation of service required to allow members to take a retirement distribution. To ensure LB 147 compliance, the terminating employee should not appear on the monthly retirement reports or contribute to the retirement plan.

STEPS FOR BONA FIDE TERMINATION

1. The intent of the termination must be determined. Is the member terminating one permanent position and starting a different permanent position and going to continue contributions OR is this member terminating their permanent position completely and will only render substitute service?
2. If the member is simply changing their job classification from one permanent position to another, then termination from the employer did not occur. Contributions should continue and there should be documentation to support the new permanent employment (even if it is an on-call status.)
3. If the member is terminating their permanent position only to return as a substitute or volunteer then termination of employment must occur, the employer must submit a non-contributing member form, stop reporting service credit and compensation, and stop contributions on all substitute service.
4. Confirm member will not be employed at any other employer covered by the School Plan in any capacity other than a substitute or volunteer.
5. Notify member they must inform your school district/ESU if they render any service at another employer covered by the School Plan.
6. Member must incur at least 180 days of separation from their termination date of their regular and ongoing position with NO prearrangement to return to service.
7. Member must not render more than 8 calendar days of substitute and/or volunteer service in a calendar month during this separation period at any employer under the School Plan.

8. Employer and member must track all substitute and volunteer service in this 180-day separation period.
9. A member is limited to a combined total of 8 days of voluntary and/or substitute service across all employers covered by the School Plan.
10. If a violation occurs, both the member and the employer must correct the violation.
11. If a violation occurs, the member must incur a new 180 days of separation.
12. Once a bona fide termination has occurred, they need to follow the steps outlined for reemployed members in the School Employer Manual on page 3-4.

It is very important that the terminating employee strictly comply with the termination of employment rules. If they don't, then their retirement distribution could be delayed, they could have to repay any distributions received plus interest, and the school and employee could be required to makeup missed contributions. To comply with these rules, terminating employees must not, and schools must not allow terminating employees to prearrange a return to work, perform any service other than bona fide volunteer and/or substitute service (i.e. coming back to train a replacement, coaching, refereeing, officiating, sponsoring, etc.), or fill in for a vacant position (this is temporary employment, as opposed to filling in for an employee who is temporarily absent, which is substitute service). This is not an all-inclusive list but is meant to present the most common mistakes.

EMPLOYER RESPONSIBILITIES

1. Determine if the employee terminated all regular and ongoing service.
2. Determine the termination date.
3. Educate the employee of their responsibilities.
 - Terminate all regular and ongoing service from ALL School Plan employers.
 - Determine your termination date from the employer.
 - Only provide substitute and/or volunteer service for NO MORE THAN 8 days per calendar months for a period of 180 days after your termination date.
 - Track ALL substitute and/or volunteer service at ALL schools.
 - If no violation occurs during the 180-day period, substitute service can be rendered without limit.
 - If you substitute and/or volunteer more than 8 calendar days in a calendar month during the 180 days, you will need to notify the School Plan employer you were contributing at.
 - Contributions will need to be made up from termination date to the violation date and a new 180-day separation period must begin.

4. Start tracking all service rendered by the employee at your school.
5. Only allow substitute and/or volunteer service during the 180 days following the termination date.
6. If no violation occurs, substitute service can be rendered without limit.
7. If a violation occurs and the employee provides substitute and/or volunteer service for more than 8 days at your school or notifies you of additional service at another school that indicates a violation, a new 180-day separation period must begin and an adjustment form must be completed for services rendered at your school to make-up compensation, contributions, and service credit from termination to the date of violation.

If an employee returns to work at an employer after having previously participated in the school plan, the employer should ask the employee whether the employee took a distribution from retirement. NPERS cannot give this information to employers. It is up to you, the employer reporting agent, to get this information from the employee to help you determine whether the employee must immediately begin participating in the retirement plan upon reemployment.

To help alleviate issues with the changes brought about by the 2021 legislation, NPERS created a document of frequently asked questions about the bill for our reporting agents and plan members to provide further information about what is now acceptable regarding the new law. That document can be found [here](#).

Termination of Employment – What does it mean?

A member of the School Employees Retirement Plan is not entitled to a retirement benefit until after he/she has terminated employment. “Termination of employment” has a very specific meaning in the School Employees Retirement Act. In short, termination of employment occurs on the date on which the member experiences a bona fide separation from service of employment.

It is important to note that the definition of termination of employment **does not** mean the last day that the member physically worked. The last day that the member physically worked and the member’s termination date may coincide, but the 2 dates are distinctly different.

NPERS relies on the reported information on this form to process the member’s retirement benefit. It is very important that a proper determination is made with respect to the member’s reported termination date. If the PERB determines that a member received an “in service distribution” due to the reporting of an incorrect termination date, the law requires the member who has received such benefit to repay the benefit to the retirement system.

Please review the following examples of the most common termination scenarios. This is not an exhaustive list.

- **EXAMPLE A: AN EMPLOYEE WITH A STANDARD CONTRACT.**

A member is contracted to work from August 18, 20xx through May 26, 20xx; 186 days at full-time. This is an example of a standard (teaching) contract with no “extended” contract days or no extra duty after the end of the member’s contract. The salary for this service is normally paid over the 12-month period (Sept – Aug). In this example, record **May 26, 20xx** as the member’s date of termination.

- **EXAMPLE B: AN EMPLOYEE WITH AN EXTENDED CONTRACT (10 EXTRA DAYS).**

A member is contracted to work from August 18, 20xx through June 10, 20xx; 196 days at full-time. The salary for this service is normally paid over the 12-month period (Sept – Aug), same as the member with the standard contract. In this example, record **June 10, 20xx** as the member’s date of termination.

In this example, in the year of retirement, the member completed all of his/her 196 contract days by May 31, 20xx. This **does not** change the member’s termination date. It is still June 10, 20xx. It is not correct to record May 31, 20xx as the member’s termination date (remember...the last physical day of work is not the definition of termination of employment). The member’s contractual end date is what determines the member’s termination date.

- **EXAMPLE C: AN EMPLOYEE CEASES EMPLOYMENT BEFORE COMPLETION OF HIS/HER CONTRACT.**

A member is contracted to work from August 18, 20xx through May 26, 20xx; 186 days at full-time. The salary for this service is normally paid over the 12-month period (Sept – Aug). The member resigns on April 15, 20xx, completing 156 out of 186 contracted days. In this example, record April 15, 20xx as the member’s termination date. **The compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (156 days). Do not report compensation and service hours beyond the 156 days.**

- **EXAMPLE D: AN EMPLOYEE CEASES WORKING AND THEN IS ON AN UNPAID LEAVE OF ABSENCE.**

A member is contracted to work from August 18, 20xx through May 26, 20xx; 186 days at full-time. The salary for this service is normally paid over the 12-month period (Sept - Aug). The member’s last physical day of work is on April 15, 20xx. The member then goes on an unpaid leave of absence and then eventually resigns effective August 15, 20xx. A member on a leave of absence is still considered employed. In this example, record August 15, 20xx as the termination date (the resignation date). **The compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (156 days).**

- **EXAMPLE E: AN EMPLOYEE DIES IN SERVICE.**

Follow **Example C** for a member that dies unexpectedly, before the completion of his/her contract. Record the member’s date of death as the termination date. Compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (as described in **Example C**).

- **EXAMPLE F: USING VACATION AT THE END OF A CONTRACT.**

An employee is contracted to work August 1, 20xx through July 31, 20xx; 240 days at full-time. The member is a 12-month employee and is normally paid over the same 12-month period (Aug - July 31). The member “works” August 1 through June 30 every year and uses vacation in July of every year. **Do not** record June 30 as the member’s termination date. If the member is “using” vacation time, it is considered “work” time. In this example, you should record July 31 as the member’s termination date. Service hours and salary should be reported for July.

The PERB is required to administer the Plan in a manner that maintains the Plan’s qualified status under the Internal Revenue Code (IRC). In those instances where an inconsistency is identified, NPERS will investigate and may request further documentation in order to substantiate reported information. If you have any questions about this form, please call NPERS.

RETIREMENT PLANNING PROGRAM

RETIREMENT PLANNING SEMINARS

Since 1987, NPERS has conducted full day retirement planning seminars for plan members age 50 and over. Attendance is NOT mandatory, but NPERS encourages members who wish to learn more about their retirement benefits/options to consider attending a session.

Prior to 2022, these events were limited to members over the age of 50, but recent legislation (LB700) has removed the age requirement. Now, to be eligible to attend the Retirement Planning Seminars, an employee must only be a vested member participating in the Nebraska Retirement Systems.

By law, the employer must provide each eligible employee leave with pay to attend up to two retirement planning seminars. According to law, “...leave with pay shall mean a day off paid by the employer and shall not mean vacation, sick, personal, or compensatory time.” A member may choose to attend a seminar more than twice, but such leave is at the member’s expense and his/her absence is at the discretion of the employer. The law allowing a member to attend twice is not retroactive and therefore will not include attendances prior to September 9, 1995. Neb. Rev. Stat. § 84-1511.

According to law, an employee is not allowed to attend more than one seminar per fiscal year (July 1 - June 30). If space is limited, NPERS will give preference to an employee attending a seminar for the first time.

NOTE

Employers are not required to provide paid leave to employees who schedule a personal appointment at the NPERS office.

REGISTRATION

NPERS sends registration brochures directly to employees age 50 and over who are members of the School Retirement System. The registration brochure may also be printed from the NPERS website.

To register, an employee must complete the registration form and pay the registration fee. There is also an additional fee for a spouse or a guest to attend.

REFUND POLICY

NPERS **must be notified** of any cancellations or transfers to an alternate seminar **at least three working days prior** to the date of the seminar before a member will be issued a refund of the registration fee.

CANCELLATION POLICY

A minimum of 15 participants is required for a seminar to be held. If NPERS cancels a seminar, we will notify registrants immediately. Registrants will have the option to attend an alternate seminar or receive a refund.

If a member wishes to cancel or change a seminar registration date, he/she must notify NPERS **at least 3 working days prior** to the date of the seminar to be eligible to receive a refund.

WEBINARS

In 2021, NPERS began offering Retirement Planning Webinars to meet the increasing demand of our seminars. These events are hosted on Webex, are about half of the time commitment of a seminar, and are free of charge. Dates, times and registration instructions are listed on the Seminar Brochures.

EVENING WEBINARS

Also in 2021, NPERS began offering Evening Retirement Planning Webinars in order to bring retirement information to our members at a convenient, after business hours time. Dates, times and registration instructions are listed on the Seminar Brochures.

SCHEDULE OF SEMINARS

The seminar dates are published in registration brochures, the NPERS *Retirement News* newsletter and posted on the website along with maps of each seminar location at [NPERS.NE.GOV](https://www.npers.ne.gov).

FOR MORE INFORMATION

Please direct questions on the retirement planning seminars to the Education Services department of NPERS. Contact NPERS to obtain information on upcoming seminars (or check the newsletters or website) and request additional registration brochures, or print them from [NPERS.NE.GOV](https://www.npers.ne.gov).

MISCELLANEOUS INFORMATION

CHANGE OF NAME OR ADDRESS

Please continually remind your employees to report their address and/or name changes to you. These changes of plan member's name or address are accepted from the employer through employer reporting and are not accepted directly from a member.

Employee names should be the legal name from their Social Security card. Employers should have documentation of a name change prior to changing the name. Documentation should be kept on file to be able to provide source documentation to NPERS for the name change.

QUALIFIED DOMESTIC RELATIONS ORDER

If an employee is divorcing and his/her retirement account is to be divided, please request the employee to contact NPERS. We will provide instructions and sample language to use in the divorce decree.

GASB 68

GASB 68 was implemented beginning in the year ending 6/30/15. Employers must report pension liabilities as part of their year-end reporting process. These pension liabilities are posted on the School Reporting page of the NPERS website as soon as they are available.

SCHOOL DISTRICTS: ALPHABETICAL LISTING

This list shows the codes NPERS uses to identify each school district. The following list is arranged alphabetically.

Alphabetical Listing		Alphabetical Listing	
CO-DIST	NAME	CO-DIST	NAME
14-90	Adams Central Jr-Sr High School	38-21	Cambridge Public Schools
75-10	Ainsworth Community Schools	06-107	Cedar Bluffs Public School
35-70	Allen Consolidated Schools	16-567	Centennial Public School
65-6	Alliance Public Schools	46-4	Central City Public Schools
51-2	Alma Public Schools	62-60	Central Valley Schools
09-119	Amherst Public School	49-100	Centura Public School
04-15	Anselmo-Merna Public School	69-2	Chadron Public Schools
04-44	Ansley Public School	36-137	Chambers Public School
38-18	Arapahoe Public Schools	72-10	Chase County Schools
47-21	Arcadia Public Schools	43-58	Clarkson Public School
29-24	Arlington Public Schools	66-30	Cody-Kilgore Unified Schools
04-89	Arnold Public Schools	10-1	Columbus Public Schools
91-500	Arthur County High School	20-56	Conestoga Public Schools
06-1	Ashland-Greenwood Public Schools	18-11	Cozad City Schools
44-29	Auburn Public Schools	69-71	Crawford Public Schools
28-504	Aurora Public Schools	78-25	Creek Valley Schools
52-501	Axtell Community School	12-13	Creighton Community School
24-20	Bancroft-Rosalie Comm. School	22-2	Crete Public Schools
85-1	Banner County School	12-96	Crofton Community School
07-5	Battle Creek Public School	41-15	Cross County Community School
64-21	Bayard Public Schools	03-34	Daniel Freeman Public Schools
03-15	Beatrice Public Schools	25-56	David City Public Schools
59-1	Bellevue Public Schools	32-60	Deshler Public School
01-59	Bennington Public Schools	03-100	Diller-Odell Public Schools
37-54	Bertrand Community School	92-11	District 11 Area Schools
29-1	Blair Community Schools	08-126	Doniphan-Trumbull Public School
12-586	Bloomfield Community Schools	22-44	Dorchester Public Schools
45-74	Blue Hill Public Schools	01-15	Douglas County West Comm Sch.
23-1	Boone Central Schools	76-117	Dundy County Public Schools
63-51	Boyd Public Schools	25-502	East Butler Public School
15-6	Brady Public School	97-3	Ed. Service Unit #3
64-63	Bridgeport Public Schools	97-1	Ed. Service Unit 1
04-25	Broken Bow Public Schools	97-10	Ed. Service Unit 10
32-2001	Bruning-Davenport Unif. School	97-11	Ed. Service Unit 11
83-100	Burwell Jr.-Sr. High School	97-13	Ed. Service Unit 13
04-180	Callaway Public School	97-15	Ed. Service Unit 15

Alphabetical Listing

CO-DIST	NAME
97-16	Ed. Service Unit 16
97-17	Ed. Service Unit 17
97-2	Ed. Service Unit 2
97-4	Ed. Service Unit 4
97-5	Ed. Service Unit 5
97-6	Ed. Service Unit 6
97-7	Ed. Service Unit 7
97-8	Ed. Service Unit 8
97-9	Ed. Service Unit 9
49-103	Elba Public School
26-18	Elgin Public Schools
01-10	Elkhorn Public Schools
07-80	Elkhorn Valley School
09-9	Elm Creek Public School
20-97	Elmwood-Murdock Schools
73-30	Elwood Public Schools
55-561	Emerson-Hubbard Com Schools
60-95	Eustis-Farnam Public Schools
34-1	Exeter - Milligan Public Schools
33-8	Fairbury Public Schools
19-56	Falls City Public Schools
34-25	Fillmore Central Public Schools
29-3	Fort Calhoun Community School
50-506	Franklin Public Schools
05-1	Fremont Public Schools
22-68	Friend Public School
58-1	Fullerton Public School
77-1	Garden County Schools
21-16	Gering Public Schools
09-2	Gibbon Public Schools
28-2	Giltner Public Schools
61-10	Gordon-Rushville Public Schools
18-20	Gothenburg Public Schools
08-2	Grand Island Public Schools
59-37	Gretna Public School
28-91	Hampton Public Schools
13-8	Hartington Public School
30-11	Harvard Public Schools
14-18	Hastings Public Schools
61-3	Hay Springs School

Alphabetical Listing

CO-DIST	NAME
79-79	Hayes Center Public School
17-96	Heartland Community Schools
65-10	Hemingford Public School
15-37	Hershey Public Schools
41-75	High Plains Community Schools
67-70	Hitchcock Public Schools
37-44	Holdrege Public Schools
70-31	Homer Community School
43-70	Howells-Dodge Public School
19-70	Humboldt Table Rock Steinauer
10-67	Humphrey Public Schools
57-50	Johnson Co. Central Public School
44-23	Johnson-Brock Public Schools
09-7	Kearney Public Schools
14-3	Kenesaw Public School
82-100	Keya Paha Co. High School
71-1	Kimball Public Schools
10-5	Lakeview Community Schools
13-54	Laurel-Concord-Coleridge Public Schools
43-39	Leigh Community School
54-69	Lewiston Consolidated Schools
18-1	Lexington Public Schools
39-3	Leyton Public School
02-1	Lincoln Public Schools
98-11	Lincoln Regional Center
56-15	Litchfield Public Schools
05-594	Logan View Public Schools
37-55	Loomis Public School
20-32	Louisville Public Schools
56-1	Loup City Public Schools
88-25	Loup County Public School
31-20	Lyons-Decatur NE Schools
07-1	Madison Public Schools
02-148	Malcolm Public School
15-7	Maxwell Public School
60-46	Maywood Public Schools
48-17	McCook Public Schools
17-83	McCool Junction Public Schools
90-90	McPherson Co High School

Alphabetical Listing

CO-DIST	NAME
06-72	Mead Public Schools
60-125	Medicine Valley Public Schools
33-303	Meridian Public School
16-5	Milford Public Schools
01-17	Millard Public Schools
21-2	Minatare Public Schools
52-503	Minden Public Schools
21-31	Mitchell Public Schools
21-11	Morrill Public Schools
93-1	Mullen Public Schools
11-111	Nebraska City Public Schools
98-12	Nebraska Correctional Youth Fac.
00-DE	Nebraska Dept of Education
98-4	Nebraska Youth Academy
26-9	Neligh-Oakdale Public Schools
07-13	Newman Grove Public Schools
12-501	Niobrara Public Schools
07-2	Norfolk Public Schools
02-160	Norris School District 160
05-595	North Bend Central Public Schools
15-1	North Platte Public Schools
08-82	Northwest High School
31-14	Oakland-Craig Public School
68-1	Ogallala Public Schools
55-16	Omaha Nation Public School
36-7	O'Neill Public Schools
47-5	Ord Public Schools
41-19	Osceola Public School
40-542	Osmond Community Schools
18-4	Overton Public Schools
46-49	Palmer Public School
11-501	Palmyra District OR 1
59-27	Papillion LaVista Public Schools
54-1	Pawnee City Public Schools
68-6	Paxton Consolidated Schools
55-1	Pender Public School
74-20	Perkins County Schools
40-2	Pierce Public Schools
40-5	Plainview Public Schools
20-1	Plattsmouth Community Schools

Alphabetical Listing

CO-DIST	NAME
09-105	Pleasanton Public School
35-1	Ponca Public School
39-9	Potter-Dix Public Schools
01-54	Ralston Public Schools
13-45	Randolph Public Schools
09-69	Ravenna Public Schools
02-161	Raymond Central Public School
23-75	Riverside Public Schools
45-2	Red Cloud Community Schools
81-100	Rock County Public Schools
86-71	Sandhills Public School
12-505	Santee Community Schools
04-84	Sargent Public Schools
43-123	Schuyler Community Schools
21-32	Scottsbluff Public Schools
05-62	Scribner-Snyder Comm. Schools
16-9	Seward Public Schools
41-32	Shelby Public Schools
09-19	Shelton Public Schools
34-54	Shickley Public School
39-1	Sidney Public Schools
14-123	Silver Lake Public Schools
80-500	Sioux County High School
30-5	South Central NE Unif School #5
78-95	South Platte Schools
70-11	South Sioux City Comm School
03-1	Southern Public Schools
38-540	Southern Valley Schools
48-179	Southwest Public Schools
59-46	Springfield Platteview Comm. Sch.
23-17	St. Edward Public School
49-1	St. Paul Public School
53-3	Stanton Community School
87-501	Stapleton Public Schools
57-33	Sterling Public Schools
36-44	Stuart Public School
18-101	Sumner Eddyville Miller School
26-115	Summerland Public Schools
42-11	Superior Public Schools
15-55	Sutherland Public School

Alphabetical Listing

CO-DIST	NAME
30-2	Sutton Public Schools
11-27	Syracuse-Dunbar-Avooca School
31-1	Tekamah-Herman Schools
32-70	Thayer Central Comm. Schools
89-1	Theford Public Schools
33-300	Tri-County Schools
58-30	Twin River Public Schools
66-6	Valentine Community Schools
12-583	Verdigre Public Schools
98-9	W Kearney High School YR & TC
06-39	Wahoo Public School
27-560	Wakefield Community School
15-565	Wallace School District 65R
55-13	Walthill Public School
72-536	Wauneta-Palisade Public Schools
12-576	Wausa Public School
02-145	Waverly School District 145
27-17	Wayne Community Schools
20-22	Weeping Water Public Schools
36-239	West Holt Public School
24-1	West Point Public School
01-66	Westside Community Schools
84-45	Wheeler Central Schools
22-82	Wilber-Clatonia Public Schools
52-1	Wilcox-Hildreth Public Schools
55-17	Winnebago Public School
27-595	Winside Public School
24-30	Wisner-Pilger Public Schools
08-83	Wood River Jr-Sr High School
13-101	Wynot Public Schools
17-12	York Public Schools
98-6	Youth Development Center
06-9	Yutan Public School

NPERS STAFF LISTING

The following is a list of NPERS staff members.

DIRECTOR	DEPUTY DIRECTOR
Randy Gerke	Tyler Cummings

ACCOUNTING
Teresa Zulauf - Manager
Samantha Spieker
Jane Warne

INTERNAL AUDITING
Vanessa Hohlen - Manager
Cassie Snyder
Sophia Dunsmore

FORMS FOR SCHOOL EMPLOYERS

OBTAINING THE NECESSARY FORMS

Forms are subject to updates throughout the year. School reporting agents will be notified via email when a form is updated. Please refer to the NPERS website at npers.ne.gov for current versions.

FORM NAME	FORM NUMBER
Order Form	NPERS0205
ACH Debit Authorization Form	NPERS0710
Adjustment Report	NPERS6200
Application for Vesting Credit/Prior Service	NPERS2100
Beneficiary Designation form (and Supplemental)	NPERS1300
Employer Contact	NPERS6305
Non-Contributing School Member	NPERS2400
School Verification of Salary	NPERS3800
Verification of Service Record	NPERS2000
Sample Substitute Log	Substitute Log
Sample Extra Duty Log	Extra Duty Log

REQUESTING FORMS BY MAIL OR FAX

Use Order Form (NPERS0205) to order quantities of NPERS' forms or other publications. These materials will only be sent upon request.

Complete the required information in the upper portion of the Order Form. In the space provided, indicate the quantity of each form needed. An authorized Reporting Agent must sign this form.

OBTAINING FORMS ONLINE

Forms may also be printed from the NPERS website: NPERS.NE.GOV.

Many forms available on the NPERS website are enhanced forms which contain "open" fields allowing users the option to:

1. Enter information using their computer.
2. Print, sign, date, and notarize (if needed).
3. Then submit to NPERS.