

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

School Verification of Salary

To help us determine the appropriate salaries to use when calculating this member's final retirement benefit, please answer the following questions:

	Position	How long was position held?
1. List the member's last position at your school and how long this position was held.		

2. This member is/was: (check one)	a. an hourly employee <input type="checkbox"/>	b. a salaried employee <input type="checkbox"/>
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3. Is/was this member under a contract?	a. Yes <input type="checkbox"/>	b. No <input type="checkbox"/>
If yes, please list the member's contractual beginning date and ending date.	Beg. Date of Contract <small>Mo/Day (approx)</small>	End Date of Contract <small>Mo/Day (approx)</small>
	/	/
If yes, please specify how many months the member's contract salary is paid. This may be different than the number of months actually worked. (check one)	Example: Beg Date 08/18 End Date 05/25	
	Example: Beg Date 07/01 End Date 06/30	
<input type="checkbox"/> 9 months <input type="checkbox"/> 10 months <input type="checkbox"/> 11 months <input type="checkbox"/> 12 months		

4. In the member's last year of employment, are you paying the member's final salary early? Yes <input type="checkbox"/> No <input type="checkbox"/>

5. Please provide item(s) <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> , <input type="checkbox"/> listed on page 2 of this form.
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EMPLOYER CONTACT COMMENTS: _____

◆ **PLEASE REVIEW THE INFORMATION GUIDE ON THE LAST PAGE IF YOU HAVE QUESTIONS CONCERNING WHAT CONSTITUTES COMPENSATION FOR RETIREMENT PURPOSES.**

◆ **IF YOU HAVE ANY QUESTIONS CONCERNING THE COMPLETION OF THIS FORM, PLEASE CONTACT OUR OFFICE.**

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

<i>Signature of School Official</i>	Date
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Name	Last	First	Middle	Retirement Number
School Verification of Salary				

1. { } Please review the attached School Retirement System history detail. For each circled monthly salary, please provide the following information:

- The dollar amount of the additional salary (outside the member's regular monthly salary).
- What the additional salary is for.
- When the service that is associated with this additional salary was rendered.

You may respond on the same salary detail sheet. Please *sign* and *date* your response.

2. { } In the determination of compensation for members through **June 30, 2005**, School Retirement statutes includes a provision that compensation from one fiscal year to the next, with the same employer, cannot exceed **10%** unless the member experiences a substantial change in employment position or the excess compensation occurred as a result of a collective bargaining agreement.

The member's compensation will be capped at 10% unless an exception has occurred. Please provide pertinent details documenting the greater than 10% increase in the member's salary between the following fiscal years:

- From the _____ fiscal year to the _____ fiscal year
- From the _____ fiscal year to the _____ fiscal year
- From the _____ fiscal year to the _____ fiscal year

3. { } Since the member has left employment before the completion of his/her _____ contract, please provide NPERS with an accounting of the member's final pay. Please include in your response the following information:

- The number of days in his/her _____ contract
- The dollar amount of his/her _____ contract
- The number of days in his/her _____ contract that was completed
- His/her rate of pay per day

RESPONSE: _____

Please sign and date your response _____
Signature Date

4. { } Please provide a copy of the member's employment contract(s) for the year(s) _____.
 If your District does not require contracts for each year, please provide its equivalent (i.e. letters of intent to return to employment which shows salary detail, etc.)

5. { } Other _____

Prepared by: _____
NPERS – Retirement Specialist

Date

Information Guide on Compensation for Retirement Purposes

- Compensation means gross wages or salaries payable to the member for personal services *performed* during the plan year and **includes** overtime pay, member retirement contributions, retroactive salary payments paid pursuant to court order, arbitration or litigation and grievance settlements, and amounts contributed by the member to plans under §§125, 403(b), and 457 of the Internal Revenue Code.” [§79-902(35)].
- Compensation **does not include** fraudulently obtained amounts as determined by the PERB, amounts for unused sick leave or unused vacation leave converted to cash payments, insurance premiums converted to cash payments, reimbursement for expenses incurred, fringe benefits, or bonuses for services not actually rendered, including, but not limited to, early retirement inducements, cash awards, severance pay, and employer contributions made as separation payments at retirement.

Includes:

- Overtime pay
- Used leave time
- Member retirement contributions
- Wages ordered paid in legal proceedings
- Amounts contributed by the member to:
 - §125 - Cafeteria Plan
 - §403(b) - Tax Sheltered Annuities
 - §457 - Deferred Compensation Plans

Does Not Include:

- Fraudulently obtained amounts
- Unused leave converted to cash
- Insurance premiums converted to cash
- Expense reimbursements
- Fringe benefits
- Bonuses (service not rendered)
 - early retirement inducements
 - cash awards
 - severance pay
 - retirement separation payments

(a) A “fringe benefit converted to cash” means a benefit a school gives its employees without passing through payroll (for example, a direct subsidy paid by the school district to an insurance company that never passes through the employee’s paycheck, or the use of an automobile paid for by the school district for an employee), and that an individual employee has individually arranged to have paid as cash in lieu of the regular fringe benefit. If a school district gives all employees an amount through payroll which individual employees may choose to pocket or to purchase insurance, then the amount running through payroll is not a “fringe benefit converted to cash,” and should always be reported as compensation – whether or not the employee actually uses it to purchase insurance.

If the school district discontinues providing a health insurance premium on behalf of all its employees and concurrently increases all their salaries by cash, which they may use as they see fit (including to purchase health insurance), then the increased contributions would count, as we interpret, as “wages ...payable to the member for personal service performed” and thus would count as “compensation” for purposes of the School Employees Retirement Act.

If after reading this guide you determine compensation is not being properly reported to NPERS, please call 1-800-245-5712 and speak to our accounting department for procedures on adjusting salary through the employer reporting process.