

NEBRASKA SCHOOL RETIREMENT SYSTEM

MANUAL FOR EMPLOYER CONTACTS

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 Employer Contact 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 Employer Contacts as needed.

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.



Nebraska Public Employees Retirement Systems (NPERS)

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npers.ne.gov

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CHAPTER 1

EMPLOYER CONTACT INFORMATION

EMPLOYER CONTACT

All school districts submitting information to the Nebraska Public Employees Retirement System (NPERS) must have a current Employer Contact form (NPERS6300) on file.

Your Primary Employer Contact 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 Primary Employer Contact, and you may choose Additional Contacts as needed.

EMPLOYER CONTACT FORM

You must submit a new Employer Contact form (NPERS6300) to NPERS whenever there is a change in the Employer Contact(s) or to add Additional Contact(s).

INSTRUCTIONS FOR COMPLETING EMPLOYER CONTACT FORM (NPERS6300):

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 an Employer Contact for numerous rural districts must complete an Employer Contact form for each district.

All requested information on the form should be completed. You must provide a Primary Contact. Listing Additional Contacts is not required, but is recommended.



| | | | |
|--|-------|------|--|
| 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

Please complete this form to include the name(s) of the people the Nebraska Public Employees Retirement Systems (NPERS) may record as point of contact. Your Primary Employer Contact should be an individual who is familiar with your employment policies, your payroll system, and the retirement plan and who has access to your personnel records. You may choose whom you wish to be your Primary Employer Contact and may also choose other Additional Contacts. All general correspondence from NPERS will be addressed to the Primary Contact.

If the individual who is the Primary Contact or anyone listed as an Additional Contact should change, please complete and submit a new form.

PRIMARY CONTACT INFORMATION

| | | | |
|------------------|------------|---------------|------|
| CONTACT NAME | | TITLE | |
| ADDRESS | | | |
| TELEPHONE NUMBER | FAX NUMBER | EMAIL ADDRESS | |
| SIGNATURE | | | DATE |

ADDITIONAL CONTACT INFORMATION

| | | | |
|------------------|------------|---------------|------|
| CONTACT NAME | | TITLE | |
| ADDRESS | | | |
| TELEPHONE NUMBER | FAX NUMBER | EMAIL ADDRESS | |
| SIGNATURE | | | DATE |

| | | | |
|------------------|------------|---------------|------|
| CONTACT NAME | | TITLE | |
| ADDRESS | | | |
| TELEPHONE NUMBER | FAX NUMBER | EMAIL ADDRESS | |
| SIGNATURE | | | DATE |

PAYROLL ADMINISTRATOR WEB ACCOUNT

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).

Official Nebraska Government Website

NPERS

- Create Your Account
- About Us
- Retirement Board
- Investment Council
- Organization Structure
- Legislation

Plan Info

- School
- State
- County
- Patrol
- Judge's
- Deferred Compensation

Member Info

- Publications/Videos
- Forms
- Financial Facts
- Call Center
- Retirement Seminars
- Benefit Estimators

Nebraska Public Employees Retirement Systems

School, Judges & Patrol members click below to logon to your NPERS account:

[click to login](#)

Forgot your NPERS password?

State, County, DCP, & DROP members should use the Online Account Access for investment elections and fund transfers:

[click to login](#)

Mission Statement

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

NPERS News

- ▶ [Fee Reduction for State & County](#)
- ▶ [2009 State & County Seminar Dates](#)
- ▶ [Fee Changes for State & DCP \(pdf\)](#)
- ▶ [Sterling Financial Contract Expires \(pdf\)](#)
- ▶ [Market Declines & Public Pensions \(pdf\)](#)
- ▶ [Cash Balance Rates of Return & Dividends](#)
- ▶ [State & County Investment Fund Returns](#)

STEP 1

Go to the NPERS website at npers.ne.gov. The home page will be displayed. If you do not have an online account, please contact NPERS for assistance.

STEP 2

Under “NPERS” on the blue sidebar, click on “Create Your Account.”

STEP 3

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.

| | |
|------------------------|---|
| NPERS | Manage Your Login Account |
| Create Your Account | Welcome to the account creation page. Select the role for which an account is to be created and click 'Next'. |
| About Us | |
| Retirement Board | |
| Investment Council | |
| Organization Structure | |
| Legislation | |
| Plan Info | I would like to create an account as a... |
| School | <input type="radio"/> Member I have an account with NPERS but I am not a beneficiary, or currently receiving a benefit. |
| State | <input type="radio"/> Retiree/Recipient I am receiving a benefit as a retiree or beneficiary. |
| County | <input checked="" type="radio"/> Payroll Administrator I work on payroll for an agency. I am responsible for reporting Wage and Contribution information via the NPERS web site. |
| Patrol | Next |

STEP 4

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.

| |
|-------------------------|
| NPERS |
| Create Your Account |
| About Us |
| Retirement Board |
| Investment Council |
| Organization Structure |
| Legislation |
| Plan Info |
| School |
| State |
| County |
| Patrol |
| Judge's |
| Deferred Compensation |
| Member Info |
| Publications/Videos |
| Forms |
| Financial Facts |
| Call Center |
| Retirement Seminars |
| Benefit Estimators |
| Employer Reports |
| School |
| State |
| County |
| Patrol |
| Judge's |

Instructions - Payroll Administrator Account Activation

This page describes the steps needed to activate a 'Payroll Administrator' web account.

Activity Overview:

Please enter your personal and professional information so your details can be authenticated. This is required to activate your 'Payroll-Administrator' 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:

- a- The Username given to you by NPERS.
- b- The temporary password given to you by NPERS.
Choose a new password.
 - * Must contain at least eight (8) characters
 - * Must not repeat any character sequentially more than two (2) times
 - * Must contain at least three (3) of the following four (4):
- c-
 - * At least one (1) uppercase character
 - * At least one (1) lowercase character
 - * At least one (1) numeric character
 - * At least one (1) symbol
 - * Cannot repeat any of the passwords used during the previous 365 days.
- d- Your first name, last name.
- e- The Agency unit number for the agency assigned to the web account.
- f- The email address you wish to use for receiving information from NPERS.
- g- Choose a secret question and answer (This is optional)

Instructions: 2 easy steps!

Step 1: Enter the information given to you by NPERS and some personal information

Step 2: Log in!

→ [Next](#)



Click the “Next” button. This will take you to the “Payroll Administrator Account Activation” page.

| | |
|-------------------------|---|
| NPERS | <h2>Payroll Administrator Account Activation</h2> <p>Welcome to the payroll administrator account activation page. Your account has already been created by NPERS. Fill out the information below to activate your account.</p> <div style="border: 1px solid #0070C0; padding: 5px;"> <h3>Payroll administrator Activation Form</h3> <p>* All fields are required. form help</p> <p>Payroll Administrator Username* <input type="text"/></p> <p>(Sent by NPERS)</p> <p>Temp Password* <input type="text"/></p> <p>(Sent by NPERS)</p> <p>New Password* (at least 8 characters) <input type="text"/></p> <p>Confirm New Password* <input type="text"/></p> <p>First Name *, MI <input type="text"/> <input type="text"/></p> <p>Last Name * <input type="text"/></p> <p>Organization Number* <input type="text"/></p> <p>Email Address* <input type="text"/></p> <p>Confirm Email Address * <input type="text"/></p> <p>What is your secret question? <input type="text" value="Select your question"/></p> <p>Answer to your secret question* <input type="text"/></p> <p style="text-align: right;">→ Activate</p> </div> |
| Create Your Account | |
| About Us | |
| Retirement Board | |
| Investment Council | |
| Organization Structure | |
| Legislation | |
| Plan Info | |
| School | |
| State | |
| County | |
| Patrol | |
| Judge's | |
| Deferred Compensation | |
| Member Info | |
| Publications/Videos | |
| Forms | |
| Financial Facts | |
| Call Center | |
| Retirement Seminars | |
| Benefit Estimators | |
| Employer Reports | |
| School | |

STEP 6 Enter the User Name/User ID and temporary password sent to you by NPERS. Enter your new password and the remaining items on the page. The information you enter on this page will be validated against existing information in NPRIS.

STEP 7 Click on the “Activate” button.

STEP 8 If the data you entered is valid, the “Account Activation Confirmation” page will be displayed.

You should print this page and save it for future reference.

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 on the bottom of this page, making sure to mention the error number.

CHANGE YOUR WEB PROFILE

NPERS

- Logoff
- About Us
- Retirement Board
- Investment Council
- Organization Structure
- Legislation

Employer Home

- Change Web Profile
- Work on ER Reports
- Work on Exmptn Info

Plan Info

- School
- State
- County
- Patrol
- Judge's
- Deferred Compensation

Member Info

Employer Reporting Home Page

You have successfully logged into our web site.

Messages from NPERS

- All users, we have upgraded our site.

Employer Information

Employer : Nebraska Dept of Education

Employer Number : 00-DE

e-mail Address : jason.bailey@nebraska.gov

Account Links

[Change Web Profile](#) - Click here to change your web profile.

[Work on ER Reports](#) - Click here to create /update your employer report.

[Work on Exmptn Info](#) - Click here to create /update your Salary Info report.

[FAQ's](#) - Click here for answers to frequently asked questions.



Click on “Change Web Profile” on the sidebar tab if you need to change your password, email address or security question.

NPERS

- Logoff
- About Us
- Retirement Board
- Investment Council
- Organization Structure
- Legislation

Employer Home

- Change Web Profile
- Work on ER Reports
- Work on Exmptn Info

Plan Info

- School
- State
- County
- Patrol
- Judge's

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!

Step 1: To change your password, click the “Change Password?” checkbox and type in your old password and new password. The Password should be alphanumeric.

Step 2: To change the first name and / or last name, type your first name, last name.

To change your email address, type in your new email address. An email will be sent to you to the new email address if you decide to change your current email address.

Step 3: Select a secret question from the “What is your secret question?” list if you want to change your secret question.

Step 4: Key in a new secret question if you want to change your secret question.

[Next](#)



Read instructions, then click “Next.”

Official Nebraska Government Website

Welcome Back, Jason Bailey
Employer : Nebraska Dept of Education

Search: **Go!**

Change Web Account Information

Previously, NPERS had notified members and employers that our automated system called PIONEER is being upgraded into NPRIS (Nebraska Public Retirement Information System), which uses web-based technologies. This update was effective on Monday, March 2, 2009.

Judges, Patrol and School Plan members using the website to access their account information and employers will experience a more secure approach to accessing NPRIS, which uses some of the latest security technology. Members and employers will be required to update their password the first time they sign on to the NPRIS website. The website prompts the member and employer to change the password to a "stronger" format.

This format requires the following password content:

- Must contain at least eight (8) characters
- Must not repeat any character sequentially more than two (2) times
- 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) symbol
- Cannot repeat any of the passwords used during the previous 365 days.

They are also requested to provide an Answer to a Secret Question, to be used if they forget their password. If you have questions, please call the Nebraska Public Retirement Systems at (402) 471-2053 or Toll Free 800-245-5712.

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

*All fields are required. [form help](#)

Change Password?

Old password

New password (at least 8 characters)

Confirm new password

First name

Last name

Email

What is your secret question?

Answer to secret question?

Update

STEP 3

Use this screen to change your web account information.

NOTE

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

CHAPTER 2

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: All employment contracts must specify the contractual period of employment including the starting and ending date of the contract.

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. 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 or retirement.***

For 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.

For your use in tracking substitute and extra duty hours, there is a sample “Substitute Log” and a sample “Extra Duty Log” on the following pages. 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 – see below).

EXCEPTION: If this individual

- worked at a different participating employer; or
- 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

Temporary employees (including mentors) who average 20 hours or more per week and have worked in the same position for more than one year.

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 Nonmembership 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

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

1. **School Employees Retirement System Plan Member Handbook**
2. **Vesting Credit Application (NPERS2101)**
3. **Beneficiary Designation Form (NPERS1300)** which the employee should complete in full, sign in the presence of a Notary Public, and submit to NPERS.

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 2 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 (NPERS2101). The employment may have been full-time or part-time, as long as the employee met eligibility requirements to participate in that retirement plan. Any resulting credit approved by NPERS will not be included as years of service for benefit calculations, but will apply to vesting.

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 (NPERS2101) 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.

| | | |
|---|-------------------------------|--|
| Name ^{Last} <i>DOE</i> ^{First} <i>John</i> ^{Middle} <i>Q.</i> | Date of Birth <i>02-13-69</i> | Plan Type (Check One) |
| Social Security Number <i>555-55-5555</i> | Retirement Number | <input checked="" type="checkbox"/> School |
| Address <i>1234 Treetop Ln.</i> City <i>Mapleville</i> State <i>NE</i> Zip <i>60000</i> | | <input type="checkbox"/> Patrol |
| Home Phone <i>402-555-5555</i> Work Phone <i>402-555-1234</i> Employer <i>Mapleville Public Schools</i> | | |

Application For Vesting Credit/Prior Service Credit – School & Patrol

SEE REVERSE SIDE FOR COMPLETE INSTRUCTIONS

| | | |
|---|--------------------------------|---|
| School/Patrol Currently employed By: <i>Mapleville Public Schools</i> | DATE OF HIRE <i>01/22/2014</i> | <input checked="" type="checkbox"/> FT <input type="checkbox"/> PT |
|---|--------------------------------|---|

LIST ALL NEBRASKA PUBLIC EMPLOYMENT

The following should be completed by you. Please include all past participation with another Nebraska Governmental Entity as well as any past participation with your current employer.

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

| PLACE OF EMPLOYMENT | CHECK ONE | DATES OF PARTICIPATION | |
|-----------------------------|--|------------------------|-----------------|
| | | FROM | TO |
| <i>Dixon County Sheriff</i> | <input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time | <i>08/31/06</i> | <i>05/31/07</i> |
| <i>Dixon County Sheriff</i> | <input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time | <i>09/01/07</i> | <i>05/31/08</i> |
| <i>Dixon County Sheriff</i> | <input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time | <i>08/31/08</i> | <i>05/31/09</i> |
| | <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time | <i>/ /</i> | <i>/ /</i> |
| | <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time | <i>/ /</i> | <i>/ /</i> |

IDENTIFY CONTACT PERSON FOR PREVIOUS GOVERNMENT PLAN:

| | |
|---------------------------------------|------------------------------------|
| Name: <i>Betty Webb</i> | Dept.: <i>Dixon County Sheriff</i> |
| Address: <i>PO Box 007, Dixon, NE</i> | Phone: <i>(402) 555-1111</i> |

This form must be completed and received by NPERS within **180 days** of your date of hire.

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

Signature of Member: *John Q. Doe* Date: *02/18/2014*

Instructions for Completing the Application for Vesting Credit

As a new employee you have 180 days to make application for vesting credit.

“Vesting means to qualify for the employer contributions made on your behalf. In the school and state patrol plans this also means qualifying to receive a monthly retirement benefit.” The application must be filed with the Public Employees Retirement Systems within 180 days of your date of hire.

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

■ Print or type all the requested information

TOP SECTION:

- **School/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. Circle FT/PT to indicate full or part time position.

MIDDLE SECTION:

- 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 the Retirement Office immediately. Your Vesting Credit Application will be considered filed on time if mailed in an envelope properly addressed to the Nebraska Public Employees Retirement Systems, postage prepaid, and postmarked before midnight of the final filing date. If the final filing date for such application falls on a Saturday, Sunday, or legal holiday, the next secular or business day shall be the final filing date. If the application is not mailed, the date the application is received by NPERS shall be the date used to determine whether the application was timely filed.

NOTE: This is not a buy back. You will be notified by the Public Employees Retirement Board if you qualify for vesting credit. Vesting credit is not included in the calculation of your benefit.

If you need assistance, call the Retirement Office at **402-471-2053** (Lincoln) or Toll-Free at **1-800-245-5712**.

CHAPTER 3

WAGE & CONTRIBUTION REPORTING

REPORTING METHODS

The Wage & Contribution Report may be submitted one of three ways:



Internet



Diskette



Paper

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 on the Recap Report, or on the internet “Creating a New Report” screen.

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 late fee may be used to make a member’s account whole for any costs that may have been incurred by the member due to the late receipt of contributions. 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 pay period reported and as defined in Nebraska Statute:

COMPENSATION

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.

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, per diem payments for expenses, fringe benefits, or bonuses for services not actually rendered, including, but not limited to, early retirement inducements, cash awards, severance pay, or beginning September 4, 2005, employer contributions made for purposes of separation payments made at retirement and early retirement inducements.

- A “benefit converted to cash” means a benefit given by an employer to its employee, and that the employee has *individually* arranged to have paid to her/him as cash in lieu of receiving the 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.
- The status of compensation as “taxable” or “not taxable” does **not** determine whether it is considered to be retirement compensation.

NOTE: Federal law caps contributions on compensation amounts above \$265,000.00 (2016).

| Includes | Does Not Include |
|--|---|
| Overtime pay Member retirement contributions Wages ordered paid in legal proceedings Amounts contributed by the member to: <ul style="list-style-type: none">■ § 125 – Cafeteria Plans■ § 403(b) – Tax Sheltered Annuities■ § 457 – Deferred Compensation Plans | Fraudulently obtained amounts Unused leave converted to cash Insurance premiums converted to cash Expense reimbursements/per diem payments for expenses Fringe benefits Donated sick leave Bonuses (service not rendered) <ul style="list-style-type: none">■ early retirement inducements■ cash awards■ severance pay■ retirement separation payments |

CATEGORY

Category of school employee means either all employees of the employer who are administrators or certificated teachers or all employees of the employer who are not administrators or certificated teachers, or both.

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 have either 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.

COACHING AND EXTRA DUTY

If it is not possible to track exact hours worked, the school and employee must agree on a "fair" number of hours to report. It is important to be consistent when reporting extra hours with extra wages.

SUBSTITUTE EMPLOYMENT

If an eligible and contributing regular employee is also performing substitute duties (e.g. part time music teacher asked to substitute teach), contributions must be made to the Plan for ALL service, both regular and substitute.

DONATED SICK LEAVE

Sick leave donated to a member by other employees is considered a fringe benefit and should not be reported as compensation or subject to retirement deductions.

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.

3 Employee Contribution

EMPLOYEE CONTRIBUTION

Provide employees' retirement contributions for the pay period being reported using the current percentage rate for contributions. Do not include any prior or future pay periods in this amount. Corrections or adjustments to previous pay periods must be listed on an Adjustment Report.

Future pay 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 | | 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 pay period being reported. NPERS may contact you if hours reported are zero or are excessive per pay period.

HOURS TO BE REPORTED FOR SERVICE CREDIT

- Extra duty hours
- Subbing hours when eligible
- Holidays
- Stipends
- Used leave*

**Used leave does not include leave donated to the member by other employees.*

HOURS NOT TO BE REPORTED FOR SERVICE CREDIT

■ Lump sum payments at termination ■ Unused leave ■ Disability
See the creditable service section of the Plan member handbook for additional information.

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 – Must be a date from the current reporting period to effect the change. |

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 members 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 work with your school.

9 Citizenship

Identify if the employee is a United States citizen or Permanent Resident.

| | |
|---|-------------------------------|
| Y | Citizen or permanent resident |
| 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.
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

The following are examples of compensation not reportable for retirement purposes under the statutes.

| Contributions should not be withheld from the following: | | |
|--|--|---|
| Payments for unused vacation or sick leave , whether paid periodically or in a lump-sum | Payments an employee may receive from Worker's Compensation | Compensation that can be manipulated by the employee |
| Employer paid fringe benefits (e.g., LTD premiums) | Retirement incentive pay or retirement bonuses | Bonuses for services not actually rendered |
| Severance pay | Cash awards | Reimbursement for expenses |
| Disability paid by insurance company | Insurance premiums converted to cash payments | Compensation that is fraudulently obtained |
| Used sick leave donated to the member | Jury duty pay | |

During audits of your school, contributions remitted in error will be reviewed and addressed. Correction(s) 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. The relevant Rule and Regulation (303 NAC Chapter 18) is as follows:

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.)

COMPENSATION CAP

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.

PRIOR COMPENSATION CAPS

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 exception applied.

| The statutory exceptions 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 exception, the School was **required** to notify NPERS within 90 days of the end of the plan year. Because June 30 is the end of the plan year, **reports were due to NPERS by September 28.**

At the end of each plan year, NPERS provided school Employer Contacts with a *preliminary* list of School Plan members that we show exceeded the 7% salary cap. Employer Contacts should have indicated allowable exceptions, if any, and submitted the completed report to NPERS in the same manner as received.

NOTE The Employer Contact was responsible for adding any employees the NPERS report may not have included.

RECOGNIZED COLLECTIVE-BARGAINING UNIT

A Recognized Collective-Bargaining Unit is a group of employees similarly situated with a similar community of interest appropriate for bargaining recognized as such by a school board.

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 will be allowed for this time frame.

10% COMPENSATION CAP

There is a 10% annual cap on retirement compensation earned during the fiscal years 1999-2000 through 2004-2005. NPERS may request additional information.

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.

| USING §125 PLAN FOR INSURANCE PREMIUMS | | 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 |

* See information on Salary or Compensation definition on page 3-2 for retirement plan purposes as this may not always be the same as Gross Pay. **This health expense must be paid out of net pay since no §125 Plan.

WAGE & CONTRIBUTION REPORT

The following pages provide instructions for each of the methods of submitting your Wage & Contribution report.



Internet
(See Page 3-10)



Diskette
(See Page 3-39)



Paper
(See Page 3-41)

ADJUSTMENT REPORT

The Wage & Contribution Report must list only amounts for the current pay period. Adjustments or additions to previous pay periods must be listed on an Adjustment Report. For further instructions on completion of the Adjustment Report, see page 3-45 for an Internet adjustment and page 3-48 for Diskette or Paper.

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 - 1-4 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).

FILE NAME FORMAT

| | | | | |
|--------------------------------------|----------------------|--|-------------------|-----------------|
| 2-DIGIT COUNTY NUMBER | - (HYPHEN) | 1-4-DIGIT DISTRICT NUMBER | . (DOT) | MMDDYYYY |
|--------------------------------------|----------------------|--|-------------------|-----------------|

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

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:

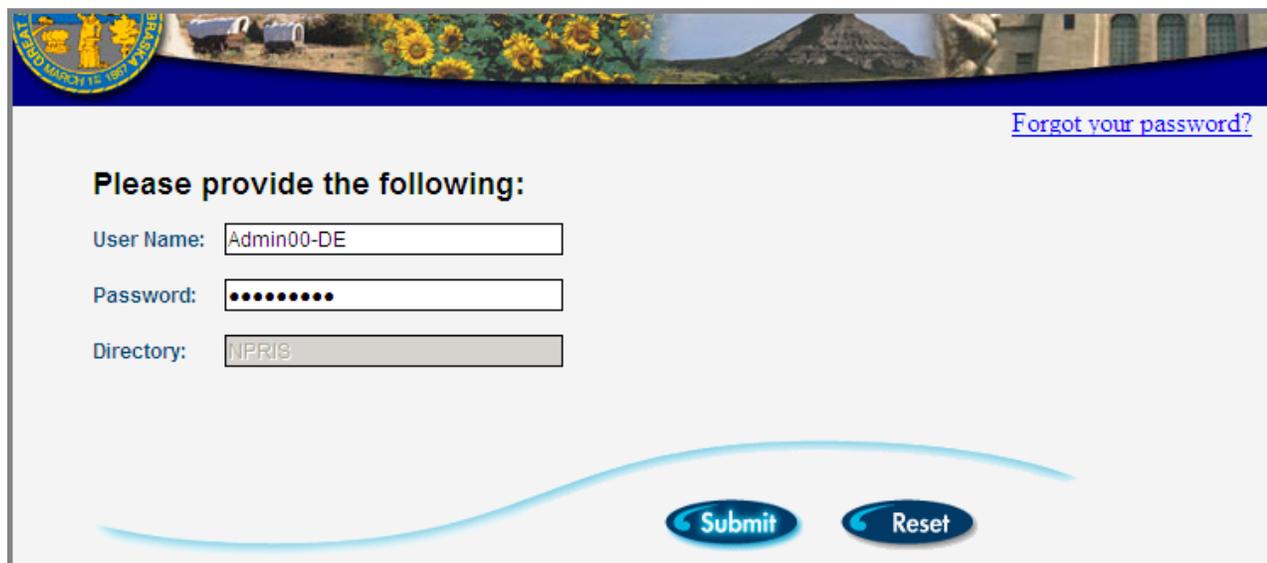
- 1** File Transfer Upload
- 2** Manually populate an empty report
- 3** Copy member records from the most current posted report



The screenshot shows the NPERS website interface. On the left is a navigation menu with categories: NPERS (Create Your Account, About Us, Retirement Board, Investment Council, Organization Structure, Legislation), Plan Info (School, State, County, Patrol, Judges, Deferred Compensation), and a logo for the Nebraska Public Employees Retirement System. The main content area features a header 'Nebraska Public Employees Retirement Systems', a photo of an elderly couple, a 'Mission Statement' paragraph, and two login sections: 'NPERS Online Access' with a 'click to login' button and a 'Forgot your NPERS password?' link, and 'Ameritas Online Access' with a 'click to login' button and a link to 'HERE' for more information.



Under “NPERS Online Access” select “click to login.”



The screenshot shows the NPERS login page. At the top left is the NPERS logo. The page has a decorative header with sunflowers and a mountain. A link for 'Forgot your password?' is in the top right. The main content area says 'Please provide the following:' and contains three input fields: 'User Name:' with 'Admin00-DE', 'Password:' with masked characters, and 'Directory:' with 'NPRIS'. At the bottom are 'Submit' and 'Reset' buttons.



Enter your user ID and Password and select “Submit.”

| |
|-------------------------|
| NPERS |
| Logoff |
| About Us |
| Retirement Board |
| Investment Council |
| Organization Structure |
| Legislation |
| Employer Home |
| Change Web Profile |
| Work on ER Reports |
| Work on Exemptn Info |
| Plan Info |
| School |
| State |
| County |
| Patrol |
| Judge's |
| Deferred Compensation |
| Member Info |
| Publications/Videos |
| Forms |
| Financial Facts |
| Call Center |
| Retirement Seminars |
| Benefit Estimators |
| Employer Reports |
| School |
| State |
| County |
| Patrol |
| Judge's |
| Help |
| Glossary |
| NPERS Home |
| Contact Us |

Instructions - Employer Reporting

This page describes the steps in Employer Reporting through this web site. Please read carefully.

- Employer reporting process follows a system of creating, populating, editing, confirming and posting reports.
- A report can move through the process of editing and confirming many times before posting.
- Editing will continue until all errors are corrected, and the report is confirmed.

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.

- A - **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.
- B - **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.
- C - **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.

- A - **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.
- B - **ADD A NEW MEMBER RECORD** - You can add a new member record by manually entering the data.
- C - **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.



Read the Instructions carefully, then click "Next."

Official Nebraska Government Website




Welcome Back, Jason Bailey
Employer : Nebraska Dept of Education

Search:

Employer Reporting Home Page

You have successfully logged into our web site.



Messages from NPERS

- All users, we have upgraded our site.

Employer Information

Employer : Nebraska Dept of Education
 Employer Number : 00-DE
 e-mail Address : jason.bailey@nebraska.gov

Account Links

[Change Web Profile](#) - Click here to change your web profile.
[Work on ER Reports](#) - Click here to create /update your employer report.
[Work on Exmptn Info](#) - Click here to create /update your Salary Info report.
[FAQ's](#) - Click here for answers to frequently asked questions.

NPERS

- Logoff
- About Us
- Retirement Board
- Investment Council
- Organization Structure
- Legislation

Employer Home

- Change Web Profile
- Work on ER Reports
- Work on Exmptn Info

Plan Info

- School
- State
- County
- Patrol
- Judge's
- Deferred Compensation

Member Info

- Publications/Videos



Click on the link, “Work on ER Reports.”

NPERS

- Logoff
- About Us
- Retirement Board
- Investment Council
- Organization Structure
- Legislation

Employer Home

- Change Web Profile
- Work on ER Reports
- Work on Exmptn Info

Plan Info

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](#) by clicking on this underlined link.

[Page](#) [Help](#)

Regular Reports

| Status | Date Submitted | Date Range | Edit? | Update Header? | Delete? | Confirm/Unconfirm? | View Totals? | View Details? | Validate Report? |
|--------|----------------|-------------------------|-------|----------------|---------|--------------------|----------------------|----------------------|------------------|
| Posted | 12/11/2009 | 11/01/2009 - 11/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 11/03/2009 | 10/01/2009 - 10/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 10/13/2009 | 09/01/2009 - 09/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 09/11/2009 | 08/01/2009 - 08/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 08/07/2009 | 07/01/2009 - 07/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |

STEP 5

Click on the link, “Create a New Report.”

NPERS

- Logoff
- About Us
- Retirement Board
- Investment Council
- Organization Structure
- Legislation

Employer Home

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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: (MMDDYYYY)

Enter the End Date for the reporting period: (MMDDYYYY)

Employer Contribution for the reporting period: 0.00

Penalty: 0.00 Late Interest: 0.00

Overage/Underage: 0.00 Payment Type: State Transfer

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.

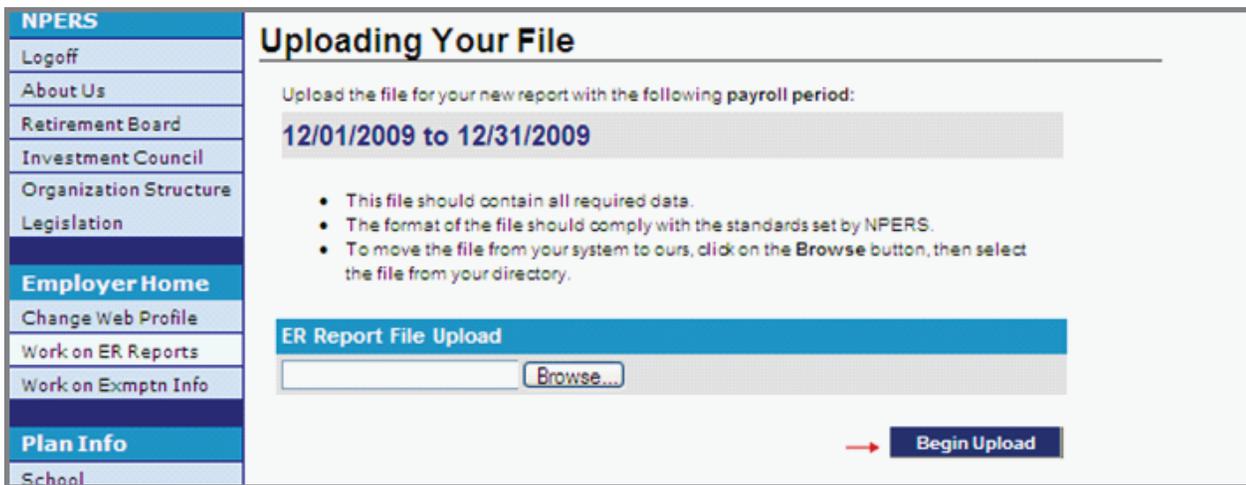
[Next](#)

STEP 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.”

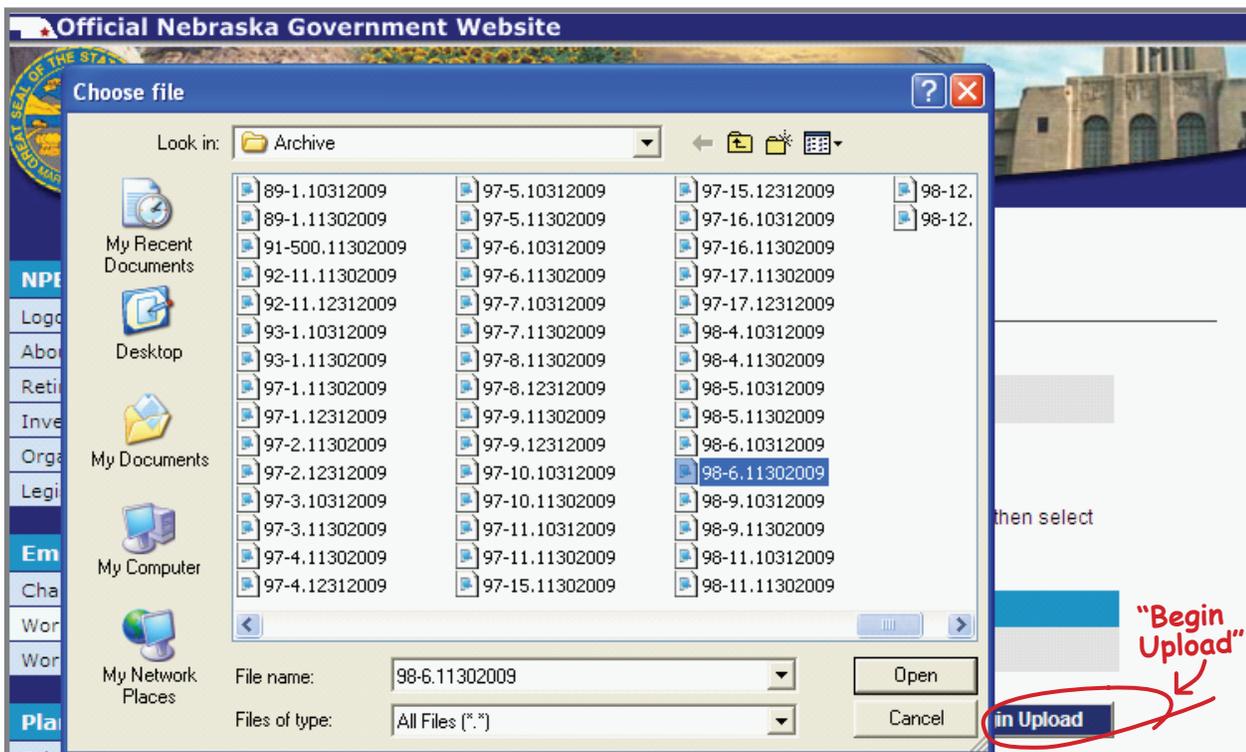
NOTE

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



STEP 7

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



STEP 8

Select the file to upload and click, “Open,” in the Choose File window. On the upload screen, click “Begin Upload.” Review the information and when prompted, click “I Agree” if it is correct.

Upload Report Confirmation

The report has been successfully created for the following payroll period :

12/01/2009 to 12/31/2009

What 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.

Work on ER Reports

STEP 9

The next step is to validate the report. Select "Work on ER Reports" under "Employer Home."

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](#) by clicking on this underlined link.

Regular Reports

| Status | Date Submitted | Date Range | Edit? | Update Header? | Delete? | Confirm/Unconfirm? | View Totals? | View Details? | Validate Report? |
|--------|----------------|-------------------------|----------------------|------------------------|------------------------|--------------------|----------------------|----------------------|--------------------------|
| Added | 12/23/2009 | 12/01/2009 - 12/31/2009 | edit | update | delete | NA | view | view | validate |
| Posted | 12/11/2009 | 11/01/2009 - 11/30/2009 | NA | NA | NA | NA | view | view | NA |

STEP 10

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

Report Validated

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

12/01/2009 to 12/31/2009

What 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 if 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 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.

MANUALLY POPULATE AN EMPTY REPORT

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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

[form help](#)

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.



Once you have created your Report Header, you are ready to populate your report through the Edit process. Please see “Edit Reports.”

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Welcome Back, Retirement System
Employer : Youth Development Center

Empty Employer Report Created

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

12/01/2009 to 12/31/2009

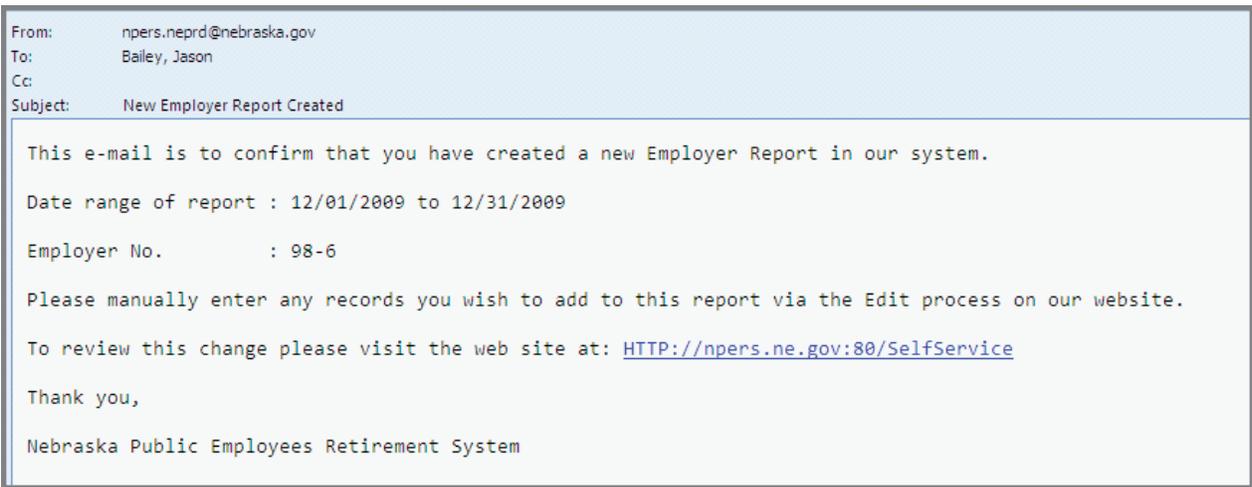
You can add employee records by [editing](#) the new Employer Report.

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.

- [Work on your employer reports](#)



*This is the e-mail that will be sent when you create a report by **Manually Populating an Empty Report**.*

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 pay period.



Once you have created your Report Header, you are ready to EDIT your report. Please see “Edit Reports.”

Official Nebraska Government Website




Welcome Back, Retirement System
Employer : Youth Development Center

Employer Report Copy Completed

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

12/01/2009 to 12/31/2009

The number of member records copied to the new report are: **12**

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.

- [Work on your employer reports](#)

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Member Info

From: npers.neprd@nebraska.gov
To: Bailey, Jason
Cc:
Subject: New Employer Report Created

Sent: Wed 12/23/2009 2:5

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

Reporting Period : 12/01/2009 - 12/31/2009 Employer Number : 98-6

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://npers.ne.gov:80/SelfService](http://npers.ne.gov:80/SelfService)

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 for Create a Report by Copy Member Records Forward.

Official Nebraska Government Website




Welcome Back, Retirement System
Employer : Youth Development Center

Report Validated

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

12/01/2009 to 12/31/2009

What 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 if 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](#)

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From: npers.neprd@nebraska.gov
To: Bailey, Jason
Cc:
Subject: Unit Number: 98-6 - Employer Reporting Report status

Sent: Fri 12/11/2009 9:38

Your report has been validated. Please review these statistics and make any appropriate changes to this report on the NPERS website at [HTTP://npers.ne.gov:80/SelfService](http://npers.ne.gov:80/SelfService)

REPORT INFORMATION

Reporting Period: 11/01/2009 - 11/30/2009
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.

PENALTY - Reports must be confirmed by the 10th of the following month per Nebraska State Statute 79-960. Any report not confirmed by the date due may be assessed a \$25 penalty and .038% for each day the amount due is not received.

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 e-mail and any files transmitted with it are confidential and intended solely for the use of the individual or entity to which they are addressed. If you have received this e-mail in error, please notify the system manager. This message contains confidential information and is intended only for the individual named. If you are not the named addressee, you should not disseminate, distribute or copy this e-mail.



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

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.)

To begin editing a report:

The screenshot shows the NPERS Employer Reporting page. On the left is a navigation menu with links like Logoff, About Us, Retirement Board, Investment Council, Organization Structure, Legislation, Employer Home, Change Web Profile, Work on ER Reports, Work on Exmptn Info, Plan Info, School, State, County, and Patrol. The main content area is titled "Employer Reporting" and contains a message: "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](#) by clicking on this underlined link." Below this is a section titled "Regular Reports" containing a table with the following data:

| Status | Date Submitted | Date Range | Edit? | Update Header? | Delete? | Confirm/Unconfirm? | View Totals? | View Details? | Validate Report? |
|--------|----------------|-------------------------|----------------------|------------------------|------------------------|-------------------------|----------------------|----------------------|--------------------------|
| Added | 12/23/2009 | 12/01/2009 - 12/31/2009 | edit | update | delete | confirm | view | view | validate |
| Posted | 12/11/2009 | 11/01/2009 - 11/30/2009 | NA | NA | NA | NA | view | view | NA |
| Posted | 11/03/2009 | 10/01/2009 - 10/31/2009 | NA | NA | NA | NA | view | view | NA |
| Posted | 10/13/2009 | 09/01/2009 - 09/30/2009 | NA | NA | NA | NA | view | view | NA |
| Posted | 09/11/2009 | 08/01/2009 - 08/31/2009 | NA | NA | NA | NA | view | view | NA |
| Posted | 08/07/2009 | 07/01/2009 - 07/31/2009 | NA | NA | NA | NA | view | view | NA |
| Posted | 07/09/2009 | 06/01/2009 - 06/30/2009 | NA | NA | NA | NA | view | view | NA |
| Posted | 06/09/2009 | 05/01/2009 - 05/31/2009 | NA | NA | NA | NA | view | view | NA |
| Posted | 05/08/2009 | 04/01/2009 - 04/30/2009 | NA | NA | NA | NA | view | view | NA |



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.

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Edit Member Records

Below is a list of records with errors for the reporting period 12-01-2009 - 12-31-2009. Click on a record or enter a Social Security number to make corrections.

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 |
|----------|---------------------|-------------|---------------------------|------------------------|
| 88424102 | PATRICIA JANTHENTHO | Regular | 12/01/2009- 12/31/2009 | select |

You have 1 member records with errors.

Option 3 - Custom Edit & Create Form

Custom Edit & Create

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:

[form help](#)

[→ 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.

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.

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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 |
|---------|------------------|-------------|------------------------|
| 8175881 | PATRICIA CARDNER | Regular | select |
| 8175881 | PATRICIA CARDNER | Regular | select |

Option 2 - Click "Add New Record"

→ [Add New Record](#)

STEP 3

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.

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View and Edit Member Records

| SSN | Last Name | First Name | Record Type | Reported Wage | EE Cntrb | Hours Worked | Edit |
|-------------|-----------|------------|-------------|---------------|----------|--------------|------------------------|
| 817-24-4792 | 81776785 | EMMA | Regular | 46272 | 2523 | 160.00 | Select |
| 817-24-4899 | 84474275 | PATRICIA | Regular | 46272 | 2523 | 475.00 | Select |
| 817-24-4929 | 84642125 | PATRICIA | Regular | 46272 | 2523 | 160.00 | Select |
| 817-24-5092 | 84624787 | HOLLY | Regular | 37428 | 2523 | 160.00 | Select |
| 817-24-4995 | 84624787 | SCOTT | Regular | 37428 | 2523 | 160.00 | Select |
| 817-24-4797 | 84624787 | CHRISTINA | Regular | 46272 | 2523 | 160.00 | Select |
| 817-24-5040 | 84675441 | DELORES | Regular | 46272 | 2523 | 160.00 | Select |
| 817-24-5195 | 84624787 | JENNIFER | Regular | 37428 | 2523 | 160.00 | Select |
| 817-24-5297 | 81721428 | TRACY | Regular | 37428 | 2523 | 160.00 | Select |
| 817-24-5398 | 8172442 | TRACY | Regular | 37428 | 2523 | 160.00 | Select |
| 817-24-5440 | 84624787 | JENNIFER | Regular | 37428 | 2523 | 160.00 | Select |
| 817-24-5599 | 84624787 | CONNOR | Regular | 37428 | 2523 | 160.00 | Select |
| 817-24-5698 | 84624787 | RODNEY | Regular | 37428 | 2523 | 160.00 | Select |

STEP 4

Click on the “Select” link for the member record that is to be edited.

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Edit this Member Record

For reporting period: 12-01-2009 - 12-31-2009

The status of this member record is: Valid

Error Messages for this member record:
None

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? -

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: - Fractional

[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.](#)



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.

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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](#) by clicking on this underlined link.  [Page Help](#)

Regular Reports

| Status | Date Submitted | Date Range | Edit? | Update Header? | Delete? | Confirm/Unconfirm? | View Totals? | View Details? | Validate Report? |
|--------|----------------|-------------------------|----------------------|------------------------|------------------------|-------------------------|----------------------|----------------------|--------------------------|
| Added | 05/20/2010 | 05/01/2010 - 05/31/2010 | edit | update | delete | confirm | view | view | validate |
| Posted | 05/07/2010 | 04/01/2010 - 04/30/2010 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 04/08/2010 | 03/01/2010 - 03/31/2010 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 03/10/2010 | 02/01/2010 - 02/28/2010 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 02/11/2010 | 01/01/2010 - 01/31/2010 | N/A | N/A | N/A | N/A | view | view | N/A |

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.

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Edit Member Records

Below is a list of records with errors for the reporting period **05-01-2010 - 05-31-2010**. Click on a record or enter a Social Security number to make corrections.

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 |
|--------------|---------------|-------------|---------------------------|------------------------|
| XXXXXXXXXXXX | | Regular | 05/01/2010- 05/31/2010 | select |

 [help](#)

You have 1 member records with errors.

Option 3 - Custom Edit & Create Form

Custom Edit & Create

 [form help](#)

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

You may make any necessary corrections to the information and click "Save" to update the record.

| | |
|------------------------|---|
| Organization Structure | Error Messages for this member record: Hours reported exceed defined upper limits. Contribution amount does not match percentage rate of salary defined by Statute. |
| Legislation | |
| Employer Home | View or edit the record below. form help Employee Information: SSN: <input type="text"/> - <input type="text"/> - <input type="text"/> Prefix: <input type="text"/> First Name: <input type="text"/> Last Name: <input type="text"/> Middle Initial: <input type="text"/> Payroll Information: What is the record type? Regular <input type="button" value="v"/> What is the date range for the employee's record? (MM/DD/YYYY) 05/01/2010 - 05/31/2010 |
| Change Web Profile | |
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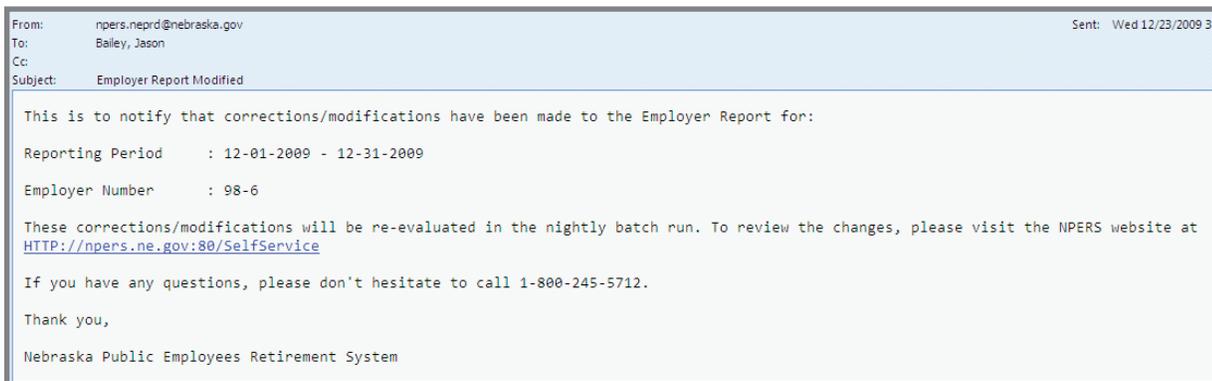
| | | |
|---|---|---|
| Save | Delete | Override |
| Click here if you wish to SAVE this record into your current report. If errors continue to exist for this record, this page will reappear displaying the errors. | Click here if you wish to DELETE this record from your current report. | Click here if you wish to Override this flagged record and return to the Edit Member Records page. |

STEP 7

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.

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.



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

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.

| Investment Council | Regular Reports | | | | | | | | | |
|---------------------|-----------------|----------------|-------------------------|----------------------|------------------------|------------------------|-------------------------|----------------------|----------------------|--------------------------|
| | Status | Date Submitted | Date Range | Edit? | Update Header? | Delete? | Confirm/Unconfirm? | View Totals? | View Details? | Validate Report? |
| Employer Home | Added | 12/23/2009 | 12/01/2009 - 12/31/2009 | edit | update | delete | confirm | view | view | validate |
| Change Web Profile | Posted | 12/11/2009 | 11/01/2009 - 11/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Work on ER Reports | Posted | 11/03/2009 | 10/01/2009 - 10/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Work on Exmptn Info | Posted | 10/13/2009 | 09/01/2009 - 09/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |

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.

| NPERS | Update Report Header |
|------------------------|---|
| Logoff | Below are the current values for the report header. Page Help |
| About Us | Reporting Period: 12/01/2009 - 12/31/2009. |
| Retirement Board | Update Report Header Form |
| Investment Council | Employer contribution for the reporting period: <input type="text" value="1.00"/> |
| Organization Structure | Penalty: <input type="text" value="0.00"/> Late Interest: <input type="text" value="0.00"/> |
| Legislation | Overage/Underage: <input type="text" value="0.00"/> Payment Type: State Transfer |
| Employer Home | Save |
| Change Web Profile | |
| Work on ER Reports | |
| Work on Exmptn Info | |
| Plan Info | |
| School | |

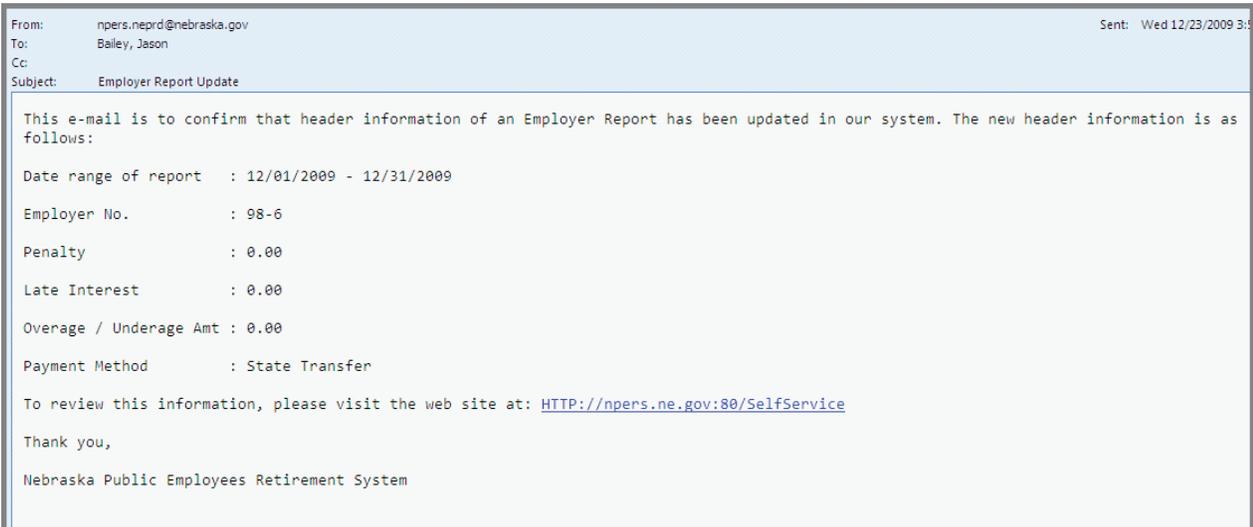
STEP 2

Enter the relevant values and click “Save.”

| NPERS | Update Report Header Completed |
|------------------------|---|
| Logoff | The report header has been updated. The new values are: |
| About Us | Penalty 0.00 Late Interest 0.00 |
| Retirement Board | Ovrange / Underage Amt 0.00 Payment Type State Transfer |
| Investment Council | |
| Organization Structure | |

NOTE

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



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.

| Status | Date Submitted | Date Range | Edit? | Update Header? | Delete? | Confirm/Unconfirm? | View Totals? | View Details? | Validate Report? |
|--------|----------------|-------------------------|----------------------|------------------------|------------------------|-------------------------|----------------------|----------------------|--------------------------|
| Added | 12/23/2009 | 12/01/2009 - 12/31/2009 | edit | update | delete | confirm | view | view | validate |
| Posted | 12/11/2009 | 11/01/2009 - 11/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 11/03/2009 | 10/01/2009 - 10/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 10/13/2009 | 09/01/2009 - 09/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 09/11/2009 | 08/01/2009 - 08/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 08/07/2009 | 07/01/2009 - 07/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 07/09/2009 | 06/01/2009 - 06/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 06/09/2009 | 05/01/2009 - 05/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 05/06/2009 | 04/01/2009 - 04/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |



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.”



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.

Official Nebraska Government Website

Welcome Back, Retirement System
Employer: _____

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](#) by clicking on this underlined link. [Page Help](#)

Regular Reports

| Status | Date Submitted | Date Range | Edit? | Update Header? | Delete? | Confirm/Unconfirm? | View Totals? | View Details? | Validate Report? |
|--------|----------------|-------------------------|----------------------|------------------------|------------------------|-------------------------|----------------------|----------------------|--------------------------|
| Added | 12/23/2009 | 12/01/2009 - 12/31/2009 | edit | update | delete | confirm | view | view | validate |
| Posted | 12/11/2009 | 11/01/2009 - 11/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 11/03/2009 | 10/01/2009 - 10/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 10/13/2009 | 09/01/2009 - 09/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 09/11/2009 | 08/01/2009 - 08/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 08/07/2009 | 07/01/2009 - 07/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 07/09/2009 | 06/01/2009 - 06/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 06/09/2009 | 05/01/2009 - 05/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 05/06/2009 | 04/01/2009 - 04/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 04/01/2009 | 03/01/2009 - 03/31/2009 | N/A | N/A | N/A | N/A | | | |
| Posted | 03/03/2009 | 02/01/2009 - 02/28/2009 | N/A | N/A | N/A | N/A | | | |
| Posted | 02/06/2009 | 01/01/2009 - 01/31/2009 | N/A | N/A | N/A | N/A | | | |

Windows Internet Explorer

?

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

OK Cancel

Tell me more

This page displays reports which have been added, accepted or those that have been suspended due to errors in member records. This page also displays all the posted reports for the last year.

Depending on the status of the report, you can do one or more of the following:

- **Edit** - If the report is not posted or confirmed then you may add, delete or update member records.
- **Update Header** - If the report is in added or in suspended status, you can update the header information, i.e Penalty, Late Interest, Overage / underage amount and Payment Method.
- **Delete** - If the report is not posted, you may delete it. Be aware that this will permanently remove the whole report along with all its 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 the report to post. The report will not post unless you confirm the report. If you wish to remove your confirmation, you may do so. This will free the report for 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.
- **Validate Report** - If the report is not posted or confirmed then you may validate your report.



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.

| | |
|------------------------|---|
| NPERS | Report Deleted |
| Logoff | You have successfully deleted the Employer Report for the following date range : |
| About Us | 12/01/2009 to 12/31/2009 |
| Retirement Board | All member records and files associated with this report have also been deleted. |
| Investment Council | What Next? |
| Organization Structure | An e-mail will be sent to your Payroll Coordinator confirming the deletion of this report. |
| Legislation | You have completed the delete report process, you can print this page or click on any link below to visit other areas. |
| Employer Home | <ul style="list-style-type: none"> • Work on your employer reports |
| Change Web Profile | |
| Work on ER Reports | |
| Work on Exmptn Info | |
| Plan Info | |
| School | |



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.

| | |
|----------|--------------------------|
| From: | npers.neprd@nebraska.gov |
| To: | Bailey, Jason |
| Cc: | |
| Subject: | Employer Report Deleted |

*****NOTICE*****

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

Reporting Period : 12/01/2009 - 12/31/2009

Employer Number : 98-6

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.

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](#) by clicking on this underlined link.  [Page Help](#)

Regular Reports

| Status | Date Submitted | Date Range | Edit? | Update Header? | Delete? | Confirm/Unconfirm? | View Totals? | View Details? | Validate Report? |
|--------|----------------|-------------------------|----------------------|------------------------|------------------------|-------------------------|----------------------|----------------------|--------------------------|
| Added | 12/23/2009 | 12/01/2009 - 12/31/2009 | edit | update | delete | confirm | view | view | validate |
| Posted | 12/11/2009 | 11/01/2009 - 11/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 11/03/2009 | 10/01/2009 - 10/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 10/13/2009 | 09/01/2009 - 09/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 09/11/2009 | 08/01/2009 - 08/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 08/07/2009 | 07/01/2009 - 07/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 07/09/2009 | 06/01/2009 - 06/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 06/09/2009 | 05/01/2009 - 05/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 05/06/2009 | 04/01/2009 - 04/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 04/01/2009 | 03/01/2009 - 03/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 03/03/2009 | 02/01/2009 - 02/28/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 02/06/2009 | 01/01/2009 - 01/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |



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.

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Confirm Report Totals

Please review the totals for this report.  [Page Help](#)

- 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.

Employer Information

| | |
|--------------------------|--------------------------|
| Employer Name | |
| Report Status | Added |
| Pay Period | 12/01/2009 to 12/31/2009 |
| Total Reported Employees | 12 |

Wages and Hours

| Wage Type | Employee Wages | Adj Employee Wages | Wages | Hours | Adj Hours | Net Hours |
|-----------|----------------|--------------------|-------------|----------|-----------|-----------|
| Employee | \$46,727.21 | \$0.00 | \$46,727.21 | 1,920.00 | 0.00 | 1,920.00 |

Contributions

| Contribution Type | Amount | Adjustments | Net |
|--------------------------------------|------------|-------------|-------------------|
| Employee | \$3,889.06 | \$0.00 | \$3,889.06 |
| Employer | \$3,907.75 | \$0.00 | \$3,907.75 |
| 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 | \$7,776.81 | \$0.00 | |
| Total Contributions | | | \$7,776.81 |

Miscellaneous Payments

| Penalty | Late Interest | (Over) / Under Amt | Net |
|--------------------|---------------|--------------------|-------------------|
| \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | | | \$7,776.81 |

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

→ CONFIRM This Report

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.

NOTE

If a report has been confirmed in error, it can be unconfirmed, prior to posting, by following the same process as described above.

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UnConfirm Report Totals

Unconfirming this Report will mean that it will not be passed to NPERS for posting.  [Page Help](#)

Employer Information

| | |
|--------------------------|--------------------------|
| Employer Name | |
| Report Status | Added |
| Pay Period | 12/01/2009 to 12/31/2009 |
| Total Reported Employees | 12 |

Wages and Hours

| Wage Type | Employee Wages | Adj Employee Wages | Wages | Hours | Adj Hours | Net Hours |
|-----------|----------------|--------------------|-------------|----------|-----------|-----------|
| Employee | \$46,727.21 | \$0.00 | \$46,727.21 | 1,920.00 | 0.00 | 1,920.00 |

Contributions

| Contribution Type | Amount | Adjustments | Net |
|--------------------------------------|------------|-------------|-------------------|
| Employee | \$3,889.06 | \$0.00 | \$3,889.06 |
| Employer | \$3,907.75 | \$0.00 | \$3,907.75 |
| 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 | \$7,776.81 | \$0.00 | |
| Total Contributions | | | \$7,776.81 |

Miscellaneous Payments

| | Penalty | Late Interest | (Over) / Under Amt | Net |
|--------------------|---------|---------------|--------------------|-------------------|
| | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | | | | \$7,776.81 |

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

→ [UNCONFIRM This Report](#)

NOTE

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

| | |
|------------------------|---|
| NPERS | Report Confirmed |
| Logoff | You have confirmed that the Employer Report has been reviewed and is accurate. |
| About Us | 12/01/2009 to 12/31/2009 |
| Retirement Board | What's Next? _____ |
| Investment Council | Your report has been submitted to NPERS. |
| Organization Structure | You will be informed by e-mail if any further information or corrections to this report are required. |
| Legislation | An e-mail confirmation of this will be sent to your Payroll Coordinator. |
| Employer Home | You can print this page or click on any link below to visit other areas. |
| Change Web Profile | <ul style="list-style-type: none"> • Work on your employer reports |
| Work on ER Reports | |
| Work on Exmptn Info | |
| Plan Info | |
| School | |
| State | |

| | |
|------------------------|---|
| NPERS | Report UnConfirmed |
| Logoff | You have removed your confirmation of the totals for this report. |
| About Us | 12/01/2009 to 12/31/2009 |
| Retirement Board | What's Next? _____ |
| Investment Council | Your report will NOT be submitted to NPERS for posting until this report is confirmed again. |
| Organization Structure | An e-mail confirmation of this will be sent to your Payroll Coordinator. |
| Legislation | You can print this page or click on any link below to visit other areas. |
| Employer Home | <ul style="list-style-type: none"> • Work on your employer reports |
| Change Web Profile | |
| Work on ER Reports | |
| Work on Exmptn Info | |
| Plan Info | |
| School | |



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



Your confirmed report will now be sent to NPERS for posting.

From: npers.neprd@nebraska.gov
To: Bailey, Jason
Cc:
Subject: Employer Report Confirmed

This e-mail is to confirm that an Employer Report has been confirmed.

Date range of report : 12/01/2009 to 12/31/2009

Employer No. : 98-6

To review this information, please visit the web site at: [HTTP://npers.ne.gov:80/SelfService](http://npers.ne.gov:80/SelfService)

Thank you,

Nebraska Public Employees Retirement System



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

From: npers.neprd@nebraska.gov
To: Bailey, Jason
Cc:
Subject: Employer Report Unconfirmed

This e-mail is to confirm that an Employer Report has been unconfirmed.

Date range of report : 12/01/2009 to 12/31/2009

Employer No. : 98-6

To review this information, please visit the web site at: [HTTP://npers.ne.gov:80/SelfService](http://npers.ne.gov:80/SelfService)

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.

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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](#) by clicking on this underlined link.

[Page](#)
[Help](#)

Regular Reports

| Status | Date Submitted | Date Range | Edit? | Update Header? | Delete? | Confirm/Unconfirm? | View Totals? | View Details? | Validate Report? |
|--------|----------------|-------------------------|----------------------|------------------------|------------------------|-------------------------|----------------------|----------------------|--------------------------|
| Added | 12/23/2009 | 12/01/2009 - 12/31/2009 | edit | update | delete | confirm | view | view | validate |
| Posted | 12/11/2009 | 11/01/2009 - 11/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 11/03/2009 | 10/01/2009 - 10/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 10/13/2009 | 09/01/2009 - 09/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 09/11/2009 | 08/01/2009 - 08/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 08/07/2009 | 07/01/2009 - 07/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 07/09/2009 | 06/01/2009 - 06/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 06/09/2009 | 05/01/2009 - 05/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 05/06/2009 | 04/01/2009 - 04/30/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 04/01/2009 | 03/01/2009 - 03/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 03/03/2009 | 02/01/2009 - 02/28/2009 | N/A | N/A | N/A | N/A | view | view | N/A |
| Posted | 02/06/2009 | 01/01/2009 - 01/31/2009 | N/A | N/A | N/A | N/A | view | view | N/A |



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.

Official Nebraska Government Website




Welcome Back, Jason Bailey
Employer : Nebraska Dept of Education

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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. [Page Help](#)

Employer Information

| | |
|--------------------------|----------------------------|
| Employer Name | Nebraska Dept of Education |
| Report Status | Added |
| Pay Period | 05/01/2010 to 05/31/2010 |
| Total Reported Employees | 1 |

Wages and Hours

| Wage Type | Employee Wages | Adj Employee Wages | Wages | Hours | Adj Hours | Net Hours |
|-----------|----------------|--------------------|------------|--------|-----------|-----------|
| Employee | \$5,000.00 | \$0.00 | \$5,000.00 | 160.00 | 0.00 | 160.00 |

Contributions

| Contribution Type | Amount | Adjustments | Net |
|--------------------------------------|----------|-------------|-----------------|
| Employee | \$414.00 | \$0.00 | \$414.00 |
| Employer | \$418.14 | \$0.00 | \$418.14 |
| 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 | \$832.14 | \$0.00 | |
| Total Contributions | | | \$832.14 |



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



NOTE You can not confirm a report on the “View Report Totals” page.

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.

| | | | | | | | | | | |
|------------------------|--|-----------------------|-------------------------|----------------------|------------------------|------------------------|---------------------------|---------------------------|----------------------|--------------------------|
| Logoff | Employer Reporting | | | | | | | | | |
| About Us | 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 by clicking on this underlined link. | | | | | | | Page Help | | |
| Retirement Board | Regular Reports | | | | | | | | | |
| Investment Council | Status | Date Submitted | Date Range | Edit? | Update Header? | Delete? | Confirm/Unconfirm? | View Totals? | View Details? | Validate Report? |
| Organization Structure | Added | 05/18/2010 | 05/01/2010 - 05/31/2010 | edit | update | delete | confirm | view | view | validate |
| Legislation | Posted | 05/07/2010 | 04/01/2010 - 04/30/2010 | N/A | N/A | N/A | N/A | view | view | N/A |
| Employer Home | Posted | 04/08/2010 | 03/01/2010 - 03/31/2010 | N/A | N/A | N/A | N/A | view | view | N/A |
| Change Web Profile | Posted | 03/10/2010 | 02/01/2010 - 02/28/2010 | N/A | N/A | N/A | N/A | view | view | N/A |
| Work on ER Reports | Posted | 02/11/2010 | 01/01/2010 - 01/31/2010 | N/A | N/A | N/A | N/A | view | view | N/A |
| Work on Exmptn Info | | | | | | | | | | |



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.

View Report Details for the Pay Period: 12/01/2009 - 12/31/2009

| SSN | Last Nm | First Nm | Mid | Rcd Typ | PP End Dt | Salary | EE Cntrb | Hrs | Inst Amt | MakeEE | MakeER | MakeLI | Position | Hire Dt | Term Dt |
|------------|------------|------------|------------|---------|------------|------------|------------|--------|----------|--------|--------|--------|----------|------------|---------|
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | CLSFD | 08/18/2008 | |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | CLSFD | 08/27/1973 | |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | CLSFD | 06/06/1977 | |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | CLSFD | 06/07/1999 | |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | CLSFD | 05/07/1989 | |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | CLSFD | 08/26/1968 | |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | CLSFD | 09/07/1993 | |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | CLSFD | 08/03/1998 | |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | CLSFD | 08/17/1998 | |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | CLSFD | 07/03/2006 | |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | CLSFD | 08/01/1994 | |
| ██████████ | ██████████ | ██████████ | ██████████ | RGLR | 12/31/2009 | ██████████ | ██████████ | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | CLSFD | 08/15/2000 | |

[Work on ER Reports](#)



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

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.

DISKETTE REPORT

You may send your monthly Wage & Contribution Report by submitting a diskette to NPERS.

If you choose to submit your report via diskette, it must be received in the format prescribed by NPERS. (See “File Layout Guide for Diskette Reports” on the following page.)

NPERS does not provide diskettes for reporting and will only return your diskette upon request. Please provide a self-addressed envelope if you would like your disk returned.

Provide the necessary information according to the Retirement Contributions File Layout and forward the diskette to NPERS for processing.

If reporting by diskette you must submit a Recap Report. You should also submit an Adjustment Report if necessary.

- If you have provided NPERS with an e-mail address, you will receive e-mails as part of the reporting process. When you have submitted a disk, the reporting process will be handled by NPERS personnel.
- Even though you will be able to view your reports over the Internet, you WILL NOT be required to take any actions over the Internet.

FILE LAYOUT FOR DISKETTE REPORT

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.

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: | <input type="text" value="\$100.12"/> | = | <input type="text" value="00010012"/> |
| Hours: | <input type="text" value="300.75"/> | = | <input type="text" value="30075"/> |

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

| | | | |
|-------------|--|---|--|
| SSN: | <input type="text" value="123-45-6789"/> | = | <input type="text" value="123456789"/> |
|-------------|--|---|--|

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

| | | | |
|--------------|---|---|---------------------------------------|
| Date: | <input type="text" value="February 8, 2009"/> | = | <input type="text" value="02082009"/> |
|--------------|---|---|---------------------------------------|

NOTE

When providing an address change, be sure to complete the **DATE OF ADDRESS CHANGE** in the appropriate field. This date **MUST** be within the reporting period of the report.

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 | Identify whether or not employee is a United States citizen. (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 | 6N (4,2) | N |
| | 28B | Employee Make-Up Contribution | 6N (4,2) | N |
| | 28C | 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.)

PAPER REPORT

When submitting your Wage & Contribution Report by paper, you must use the regulation form sent to you by NPERS (Form NPERS6000, see below). A paper report submitted to NPERS in any other format will be returned. You must include a Wage & Contribution Recap Report (Form NPERS6100) with your reports.

Blank forms can be printed from the NPERS website at npers.ne.gov or requested by contacting NPERS. The form must contain the member's Social Security Number, Prefix, First Name, Middle Initial, Last Name and the demographic information. You should complete the remaining information related to employer reporting and make any corrections/updates to the demographic information.

Add new employees by completing a blank form for each new employee. Please retain a blank form to make copies for new employees added to your report.

- If you have provided NPERS with an e-mail address, you will receive e-mails from NPERS as part of the reporting process.
- Even though you will be able to view your reports over the web, you WILL NOT be required to take actions over the Internet.

| | | |
|--|---|---------------------------|
| NPERS Employer Name: Employer No: Period Begin Date: Period End Date: | Nebraska Public Employees Retirement System Wage and Contribution Report | Page No: Date Printed: |
|--|---|---------------------------|

| Data Element | Current Pay Period Information | Comments/Changes |
|-------------------------------|--------------------------------|------------------|
| Social Security Number | | |
| Prefix | | |
| Last Name | | |
| First Name | | |
| MI | | |
| Salary | | |
| Employee Contribution | | |
| Hours Worked | | |
| Installment Amount | | |
| Employer Make-Up Contribution | | |
| Employee Make-Up Contribution | | |
| Make-Up Late Interest | | |
| Date of Hire | | |
| Term Date | | |

| Data Element | Demographic Information | Changes/Corrections to Demographic Information |
|------------------------|-------------------------|--|
| Address Line 1 | | |
| Address Line 2 | | |
| Address Line 3 | | |
| City, State, Zip + 4 | | |
| Date of Address Change | | |
| Date of Birth | | |
| Citizenship | | |
| Gender | | |
| Position | | |

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Page 1 of 1

BAR CODE

WAGE AND CONTRIBUTION RECAP REPORTS

The Wage & Contribution Recap Report (Form NPERS6100) must be completed by all paper and disk reporters and returned to NPERS with your paper reports or diskette and /or adjustment reports. Please be sure to clearly identify the County/District (employer number) as assigned by NPERS and the pay period being remitted.

Any checks received without a Wage & Contribution Recap Report will be returned. If you report via the Internet and pay by check, you are not required to complete a Wage & Contribution Recap Report.

INFORMATION REQUIRED FOR RECAP REPORTS

CURRENT CONTRIBUTIONS

- **Employee Contributions** – This must be the total of the Employee Contributions from your Wage & Contribution Report for the current payroll period (amount of employee deductions from regular payroll).
- **Employer Contributions** – This must be Total Employer Contributions, which should be 101% of the Total Employee Contributions.

MAKE-UP CONTRIBUTIONS

This amount is based on calculations by NPERS, which will send instructions concerning additional contributions.

- **Employee Contributions** – This must be the amount of the Employee Contribution for any make-up contributions (contributions in which the employer failed to deduct and remit to NPERS from a previous time period).
- **Employer Contributions** – This must be the amount of the Employer Contribution for any make-up contributions (contributions in which the employer failed to deduct and remit to NPERS from a previous time period).

MAKE-UP LATE INTEREST

- **Employer Contributions Only** – This amount is payment for Late Interest that would have been earned on make-up contributions reported above.

INSTALLMENTS

This amount is based on calculations by NPERS, which will send instructions concerning the additional Employee contributions to be withheld.

- **Employee Contributions** – This must be the amount of the employee pre-tax deductions for the reported pay period for installment payments toward a purchase of service.

SUBTOTALS

- **Employee Contributions** – This is the total of the Current Contributions, Make-up Contributions and Installments.
- **Employer Contributions** – This is the total of the Current Contributions, Make-up Contributions, Make-up Late Interest.

CONTRIBUTION ADJUSTMENT(S)

This amount is the total of Contribution Adjustments for previous periods as shown on attached Adjustment Report(s).

(OVERPMT)/UNDRPMT

This amount is any over or under payment from a previous reporting period. NPERS will notify you of any discrepancies.

PENALTY

This amount is any penalty owed for late reporting. NPERS will instruct you if you have a late penalty and the amount due.

LATE INTEREST

This amount is any late interest owed to NPERS. NPERS will instruct you if you owe Late Interest for periods in which your contributions were received after the due date.

TOTAL AMOUNT DUE

(Add lines 1 thru 5) This amount should match the check amount or is the amount to be ACH credited or debited.

SIGNATURE

The report must have an original Employer Contact signature or it will be returned.



| | |
|------------------|----------------------|
| SCHOOL: | |
| EMPLOYER NUMBER: | PAY PERIOD END DATE: |

Wage & Contribution Recap Report

Please complete, sign, and return this form along with your Wage & Contribution Report.

NOTE: Must be submitted to NPERS no later than 10 calendar days following the end of the month for which the remittances are due.

| | Employee Contributions | Employer Contributions | |
|---|------------------------|------------------------|------------|
| Current Contributions | \$ _____ | \$ _____ | |
| Make-Up Contributions | \$ _____ | \$ _____ | |
| Make-Up Late Interest | \$ _____ | \$ _____ | |
| Installments | \$ _____ | \$ _____ | |
| Subtotals (for current reporting period) | \$ _____ | \$ _____ | = 1. _____ |
| Contribution Adjustment(s) (total from attached Adjustment Report(s)) | | | 2. _____ |
| (Overpayment)/Underpayment (from previous reporting period(s)) | | | 3. _____ |
| Penalty (\$25/pay period + daily interest fee) | | | 4. _____ |
| Late Interest | | | 5. _____ |
| TOTAL AMOUNT DUE* (ADD LINES 1 THROUGH 5) | | | 6. _____ |

Please select one of the below methods of payment:

ACH Credit
 ACH Debit
 Check
 NIS Transfer (state school only)

I CERTIFY THAT THE DISKETTE/PAPER REPORT FOR THE ABOVE MENTIONED PERIOD IS ACCURATE AND BALANCES TO THE AMOUNT ON LINE 1.

PAYROLL CONTACT SIGNATURE

*NOTE: REMITTANCE TOTAL MUST EQUAL AMOUNT OF LINE 6

ADJUSTMENT REPORT FORMS FOR INTERNET REPORTERS

| NPERS | Employer Reporting | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------|--|----------------|-------------------------|----------------------|------------------------|------------------------|--------------------|----------------------|----------------------|--------------------------|------------------|-----------|------------|-------------------------|----------------------|------------------------|------------------------|-----|----------------------|----------------------|--------------------------|--------|------------|-------------------------|-----|-----|-----|-----|----------------------|----------------------|-----|--------|------------|-------------------------|-----|-----|-----|-----|----------------------|----------------------|-----|--------|------------|-------------------------|-----|-----|-----|-----|----------------------|----------------------|-----|
| Logoff | <p>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 by clicking on this underlined link.  Page Help</p> <p>Regular Reports</p> <table border="1"> <thead> <tr> <th>Status</th> <th>Date Submitted</th> <th>Date Range</th> <th>Edit?</th> <th>Update Header?</th> <th>Delete?</th> <th>Confirm/Unconfirm?</th> <th>View Totals?</th> <th>View Details?</th> <th>Validate Report?</th> </tr> </thead> <tbody> <tr> <td>Suspended</td> <td>05/28/2010</td> <td>05/01/2010 - 05/31/2010</td> <td>edit</td> <td>update</td> <td>delete</td> <td>N/A</td> <td>view</td> <td>view</td> <td>validate</td> </tr> <tr> <td>Posted</td> <td>05/07/2010</td> <td>04/01/2010 - 04/30/2010</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>view</td> <td>view</td> <td>N/A</td> </tr> <tr> <td>Posted</td> <td>04/08/2010</td> <td>03/01/2010 - 03/31/2010</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>view</td> <td>view</td> <td>N/A</td> </tr> <tr> <td>Posted</td> <td>03/10/2010</td> <td>02/01/2010 - 02/28/2010</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>N/A</td> <td>view</td> <td>view</td> <td>N/A</td> </tr> </tbody> </table> | Status | Date Submitted | Date Range | Edit? | Update Header? | Delete? | Confirm/Unconfirm? | View Totals? | View Details? | Validate Report? | Suspended | 05/28/2010 | 05/01/2010 - 05/31/2010 | edit | update | delete | N/A | view | view | validate | Posted | 05/07/2010 | 04/01/2010 - 04/30/2010 | N/A | N/A | N/A | N/A | view | view | N/A | Posted | 04/08/2010 | 03/01/2010 - 03/31/2010 | N/A | N/A | N/A | N/A | view | view | N/A | Posted | 03/10/2010 | 02/01/2010 - 02/28/2010 | N/A | N/A | N/A | N/A | view | view | N/A |
| Status | | Date Submitted | Date Range | Edit? | Update Header? | Delete? | Confirm/Unconfirm? | View Totals? | View Details? | Validate Report? | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Suspended | | 05/28/2010 | 05/01/2010 - 05/31/2010 | edit | update | delete | N/A | view | view | validate | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Posted | | 05/07/2010 | 04/01/2010 - 04/30/2010 | N/A | N/A | N/A | N/A | view | view | N/A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Posted | | 04/08/2010 | 03/01/2010 - 03/31/2010 | N/A | N/A | N/A | N/A | view | view | N/A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Posted | | 03/10/2010 | 02/01/2010 - 02/28/2010 | N/A | N/A | N/A | N/A | view | view | N/A | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| About Us | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Retirement Board | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Investment Council | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Organization Structure | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Legislation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Employer Home | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Change Web Profile | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Work on ER Reports | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Work on Exmptn Info | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



Click on “Edit” to the right of the Date Range of the report you are working on.

| NPERS | Edit Member Records | | | | | | | | | | |
|---|--|---------------|---------------|---------------------------|---------------------------|---------------|---|--|--|--|--|
| Logoff | <p>Below is a list of records with errors for the reporting period 05-01-2010 - 05-31-2010. Click on a record or enter a Social Security number to make corrections.</p> <p>Option 1 - Finished Editing this report? Done</p> <p>Click Done when you have finished editing this report. You may re-edit this report at any time in the future.</p> <p>Option 2 - Employees with Errors</p> <table border="1"> <thead> <tr> <th>SSN</th> <th>Employee Name</th> <th>Record Type</th> <th>Reported Begin - End Date</th> <th>Select Record</th> </tr> </thead> <tbody> <tr> <td colspan="5" style="text-align: center;">You have 0 member records with errors.</td> </tr> </tbody> </table> <p>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.</p> <p>Option 3 - Custom Edit & Create Form</p> <p>Custom Edit & Create</p> <p>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.</p> <p>SSN: <input type="text"/> - <input type="text"/> - <input type="text"/></p> <p style="text-align: right;"> form help</p> <p style="text-align: right;"> Edit Record</p> | SSN | Employee Name | Record Type | Reported Begin - End Date | Select Record | You have 0 member records with errors. | | | | |
| SSN | | Employee Name | Record Type | Reported Begin - End Date | Select Record | | | | | | |
| You have 0 member records with errors. | | | | | | | | | | | |
| About Us | | | | | | | | | | | |
| Retirement Board | | | | | | | | | | | |
| Investment Council | | | | | | | | | | | |
| Organization Structure | | | | | | | | | | | |
| Legislation | | | | | | | | | | | |
| Employer Home | | | | | | | | | | | |
| Change Web Profile | | | | | | | | | | | |
| Work on ER Reports | | | | | | | | | | | |
| Work on Exmptn Info | | | | | | | | | | | |
| Plan Info | | | | | | | | | | | |
| School | | | | | | | | | | | |
| State | | | | | | | | | | | |
| County | | | | | | | | | | | |
| Patrol | | | | | | | | | | | |
| Judge's | | | | | | | | | | | |
| Deferred Compensation | | | | | | | | | | | |
| Member Info | | | | | | | | | | | |
| Publications/Videos | | | | | | | | | | | |
| Forms | | | | | | | | | | | |
| Financial Facts | | | | | | | | | | | |
| Call Center | | | | | | | | | | | |
| Retirement Seminars | | | | | | | | | | | |
| Benefit Estimators | | | | | | | | | | | |



Option 3 – Custom Edit & Create Form.
Type the employee’s SSN and click “Edit Record.”

| NPERS | <h2>Multiple Member Records</h2> <p>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.</p> <p>Option 1 - Select One of the records below</p> <table border="1"> <thead> <tr> <th>SSN</th> <th>Employee Name</th> <th>Record Type</th> <th>Select Record</th> </tr> </thead> <tbody> <tr> <td>XXXXXXXXXX</td> <td>XXXXXXXXXXXXXXXXXX</td> <td>Regular</td> <td>form help select</td> </tr> </tbody> </table> <p>Option 2 - Click "Add New Record"</p> <p style="text-align: right;">→ Add New Record</p> | SSN | Employee Name | Record Type | Select Record | XXXXXXXXXX | XXXXXXXXXXXXXXXXXX | Regular | form help select |
|------------------------|---|--------------------|---------------|---|---------------|------------|--------------------|---------|---|
| SSN | | Employee Name | Record Type | Select Record | | | | | |
| XXXXXXXXXX | | XXXXXXXXXXXXXXXXXX | Regular | form help select | | | | | |
| Logoff | | | | | | | | | |
| About Us | | | | | | | | | |
| Retirement Board | | | | | | | | | |
| Investment Council | | | | | | | | | |
| Organization Structure | | | | | | | | | |
| Legislation | | | | | | | | | |
| Employer Home | | | | | | | | | |
| Change Web Profile | | | | | | | | | |
| Work on ER Reports | | | | | | | | | |
| Work on Exmptn Info | | | | | | | | | |
| Plan Info | | | | | | | | | |
| School | | | | | | | | | |
| State | | | | | | | | | |
| County | | | | | | | | | |



Option 2 – Click “Add New Record.”

| | |
|-------------------------|---|
| NPERS | Add a Member Record |
| Logoff | For reporting period: 05-01-2010 - 05-31-2010 |
| About Us | |
| Retirement Board | |
| Investment Council | |
| Organization Structure | |
| Legislation | |
| Employer Home | View or edit the record below. form help |
| Change Web Profile | Employee Information: |
| Work on ER Reports | SSN: <input type="text"/> - <input type="text"/> - <input type="text"/> |
| Work on Exmptn Info | Prefix <input type="text"/> |
| Plan Info | First Name <input type="text"/> |
| School | Last Name <input type="text"/> |
| State | Middle Initial <input type="text"/> |
| County | Payroll Information: |
| Patrol | What is the record type? <input type="text" value="Adjustment"/> |
| Judge's | What is the date range for the employee's record? (MM/DD/YYYY) <input type="text" value="05/01/2010"/> - <input type="text" value="05/31/2010"/> |
| Deferred Compensation | What is the employee's position? <input type="text" value="Classified"/> |
| Member Info | What is the Hire date of employee? <input type="text"/> |
| Publications/Videos | What is the termination date of employee? <input type="text"/> |
| Forms | How many hours has employee worked? <input type="text" value="0.00"/> |
| Financial Facts | What is the employee's reported salary? <input type="text" value="\$ 0.00"/> |
| Call Center | What is the employee's contribution? <input type="text" value="\$ 0.00"/> |
| Retirement Seminars | What is the installment amount? <input type="text" value="\$ 0.00"/> |
| Benefit Estimators | What is the employee make up contribution? <input type="text" value="\$ 0.00"/> |
| Employer Reports | What is the employer make up contribution? <input type="text" value="\$ 0.00"/> |
| School | What is the late interest make up amount? <input type="text" value="\$ 0.00"/> |
| State | |
| County | |

STEP 4

Enter the adjustment information making sure you select “adjustment” for Record type. Also be sure you are using the correct date of the record you are adjusting. You can enter an explanation in the “note” section or send in a paper adjustment form. Click “Save” once you enter the adjustment details.

NOTE

The employer contributions for the reported period must reflect 101% of current contributions plus or minus any adjusting entries that included contributions. To update the employer contributions total, click on “Update” under “Update Header” for the appropriate report period from the Employer Reporting screen.

NOTE

You must submit a written explanation for each adjustment to be placed in the school’s and member’s files for future reference.

ADJUSTMENT REPORT FORMS FOR DISK AND PAPER REPORTERS



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. Adjustment Reports must be submitted and recorded on the Contribution Adjustments line of the Recap Report. Mail the Adjustment Report with the disk or Wage & Contribution Report(s) and Recap Report. It must be signed by an Employer Contact.

When making an Adjustment for an employee's deduction or hours, list only the adjustment amount (difference between what was previously posted and correct amounts). Note the pay period of the adjustment. If an adjustment is on your school district's share, list it on the Employer Contribution line.

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 pay period.

Following are examples of corrections or adjustments that may occur. A sample Adjustment Report and sample Wage & Contribution Recap Report are provided for each example.

| ERROR (EXAMPLE A) | 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 Wage & Contribution Report. The error was caught in September. | The school submitted an Adjustment Report and included the monies due with the following reporting periods' Wage & Contribution Report. Please note: If deductions are missed for three or more months, contact NPERS for instructions on how to report these contributions. Please see "NOTE" below. (See Ex. A.) |

| ERROR (EXAMPLE B) | CORRECTION/ADJUSTMENT |
|---|---|
| The school deducted contributions at the wrong rate for a reporting period making an under deduction of \$5.85. | During the next pay period, the school deducted \$5.85 more from the employee's pay. They submitted an Adjustment Report and included the amount due with their next Wage & Contribution Recap Report. (See Ex. B.) |

| ERROR (EXAMPLE C) | CORRECTION/ADJUSTMENT |
|--|---|
| Only 100 hours were reported for an employee during the October 2007 Monthly Deduction Report, but he actually worked 140 hours. | A correction was made by submitting an Adjustment Report. (This would have no affect on the Wage & Contribution Recap Report.) (See Ex. C.) |



Contributions for an individual who did not contribute when eligible are considered a "Make-Up Contribution." Send to NPERS, by reporting period, the wage and hours for each period missed. An Adjustment Report is unnecessary, as NPERS will calculate costs and set up an agreement on NPRIS. NPERS will notify the school of the respective amounts due. Late interest is the school's responsibility. Make-Up Contribution amounts must be reported on the Wage & Contribution Recap Report.

EXAMPLE A: SAMPLE ADJUSTMENT REPORT



Nebraska Public Employees
Retirement Systems

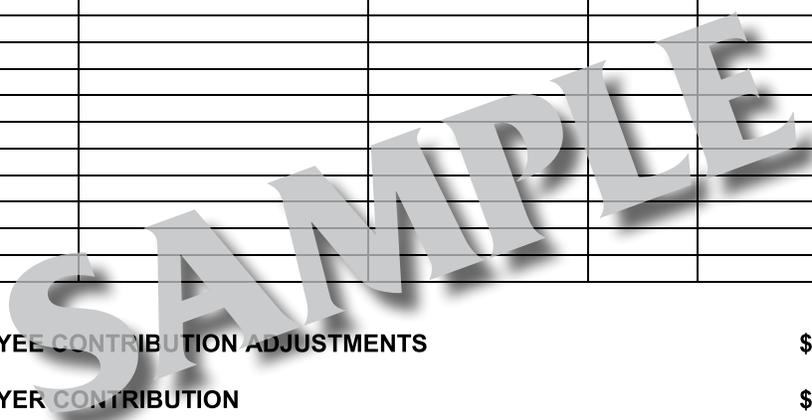
npers.ne.gov

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

SCHOOL Sunrise School EMPLOYER NUMBER 96-12

| PAYROLL PERIOD | | NAME | SSN | HOURS | SALARY | CONTRIBUTIONS |
|----------------|-----------|-------------------|-------------|-------|----------|---------------|
| Begin Date | End Date | | | | | |
| 8/1/2009 | 8/31/2009 | Employee, John Q. | 555-55-5555 | | 1,500.00 | 146.70 |
| | | | | | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |



TOTAL EMPLOYEE CONTRIBUTION ADJUSTMENTS \$ 146.70

TOTAL EMPLOYER CONTRIBUTION \$ 148.17

TOTAL ADJUSTMENTS \$ 294.87

Explanation of adjustments (Required)

Did not withhold contributions.

Please check one:

To be entered by NPERS office

Submitted via the web on the 10/2009 Wage and Contribution Report
Month/Year

M. Polly Reporter

EMPLOYER CONTACT SIGNATURE

EXAMPLE A: SAMPLE WAGE & CONTRIBUTION RECAP 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: Sunrise School | |
| EMPLOYER NUMBER: 96-12 | PAY PERIOD END DATE: 09/30/2012 |

Wage & Contribution Recap Report

Please complete, sign, and return this form along with your Wage & Contribution Report.

NOTE: Must be submitted to NPERS no later than 10 calendar days following the end of the month for which the remittances are due.

| | Employee Contributions | Employer Contributions | |
|---|------------------------|------------------------|----------------------|
| Current Contributions | \$ <u>4,567.89</u> | \$ <u>4,613.57</u> | |
| Make-Up Contributions | \$ _____ | \$ _____ | |
| Make-Up Late Interest | \$ _____ | \$ _____ | |
| Installments | \$ _____ | \$ _____ | |
| Subtotals (for current reporting period) | \$ <u>4,567.89</u> | \$ <u>4,613.57</u> | = 1. <u>9,181.46</u> |
| Contribution Adjustment(s) (total from attached Adjustment Report(s)) | | | 2. <u>294.87</u> |
| (Overpayment)/Underpayment (from previous reporting period(s)) | | | 3. _____ |
| Penalty (\$25/pay period + daily interest fee) | | | 4. _____ |
| Late Interest | | | 5. _____ |
| TOTAL AMOUNT DUE* (ADD LINES 1 THROUGH 5) | | | 6. <u>9,476.33</u> |

Please select one of the below methods of payment:

- ACH Credit
 ACH Debit
 Check
 NIS Transfer (state school only)

I CERTIFY THAT THE DISKETTE/PAPER REPORT FOR THE ABOVE MENTIONED PERIOD IS ACCURATE AND BALANCES TO THE AMOUNT ON LINE 1.

M. Polly Reporter

PAYROLL CONTACT SIGNATURE

*NOTE: REMITTANCE TOTAL MUST EQUAL AMOUNT OF LINE 6

EXAMPLE B: 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

SCHOOL Sunrise School EMPLOYER NUMBER 96-12

| PAYROLL PERIOD | | NAME | SSN | HOURS | SALARY | CONTRIBUTIONS |
|----------------|-----------|-------------------|-------------|-------|--------|---------------|
| Begin Date | End Date | | | | | |
| 8/1/2009 | 8/31/2009 | Employee, John Q. | 555-55-5555 | | 59.82 | 5.85 |
| | | | | | | |
| | | | | | | |
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| | | | | | | |

TOTAL EMPLOYEE CONTRIBUTION ADJUSTMENTS \$ 5.85
 TOTAL EMPLOYER CONTRIBUTION \$ 5.91
 TOTAL ADJUSTMENTS \$ 11.76

Explanation of adjustments (Required)

Calculated contributions at incorrect rate.

Please check one:

- To be entered by NPERS office
- Submitted via the web on the 10/2009 Wage and Contribution Report
Month/Year

M. Polly Reporter
EMPLOYER CONTACT SIGNATURE

BAR CODE

EXAMPLE B: SAMPLE WAGE & CONTRIBUTION RECAP 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 TOLLFREE 800-245-5712 FAX 402-471-9493

| | |
|-------------------------------|--|
| SCHOOL: Sunrise School | |
| EMPLOYER NUMBER: 96-12 | PAY PERIOD END DATE: 09/30/2012 |

Wage & Contribution Recap Report

Please complete, sign, and return this form along with your Wage & Contribution Report.

NOTE: Must be submitted to NPERS no later than 10 calendar days following the end of the month for which the remittances are due.

| | Employee Contributions | Employer Contributions | | | |
|--|------------------------|------------------------|---|----|----------|
| Current Contributions | \$ 4,567.89 | \$ 4,613.57 | | | |
| Make-Up Contributions | \$ _____ | \$ _____ | | | |
| Make-Up Late Interest | | \$ _____ | | | |
| Installments | \$ _____ | \$ _____ | | | |
| Subtotals <small>(for current reporting period)</small> | \$ 4,567.89 | \$ 4,613.57 | = | 1. | 9,181.46 |
| Contribution Adjustment(s) <small>(total from attached Adjustment Report(s))</small> | | | | 2. | 11.76 |
| <small>(Overpayment)/Underpayment <small>(from previous reporting period(s))</small></small> | | | | 3. | _____ |
| Penalty <small>(\$25/pay period + daily interest fee)</small> | | | | 4. | _____ |
| Late Interest | | | | 5. | _____ |
| TOTAL AMOUNT DUE <small>(ADD LINES 1 THROUGH 5)</small> | | | | 6. | 9,193.22 |

Please select one of the below methods of payment:

ACH Credit
 ACH Debit
 Check
 NIS Transfer
(state school only)

I CERTIFY THAT THE DISKETTE/PAPER REPORT FOR THE ABOVE MENTIONED PERIOD IS ACCURATE AND BALANCES TO THE AMOUNT ON LINE 1.

M. Polly Reporter

PAYROLL CONTACT SIGNATURE

***NOTE: REMITTANCE TOTAL MUST EQUAL AMOUNT OF LINE 6**

EXAMPLE C: SAMPLE ADJUSTMENT REPORT



NPERS 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

SCHOOL Sunrise School **EMPLOYER NUMBER** 96-12

| PAYROLL PERIOD | | NAME | SSN | HOURS | SALARY | CONTRIBUTIONS |
|----------------|------------|-------------------|-------------|-------|--------|---------------|
| Begin Date | End Date | | | | | |
| 10/1/2007 | 10/31/2007 | Employee, John Q. | 555-55-5555 | 40.00 | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |

TOTAL EMPLOYEE CONTRIBUTION ADJUSTMENTS \$ _____

TOTAL EMPLOYER CONTRIBUTION \$ _____

TOTAL ADJUSTMENTS \$ _____

Explanation of adjustments (Required)

Did not report total hours worked.

Please check one:

To be entered by NPERS office

Submitted via the web on the 9/2009 Wage and Contribution Report
Month/Year

M. Polly Reporter
EMPLOYER CONTACT SIGNATURE



REMITTANCE PAYMENT

Remittances for School, Judges, and State Patrol 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. 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:

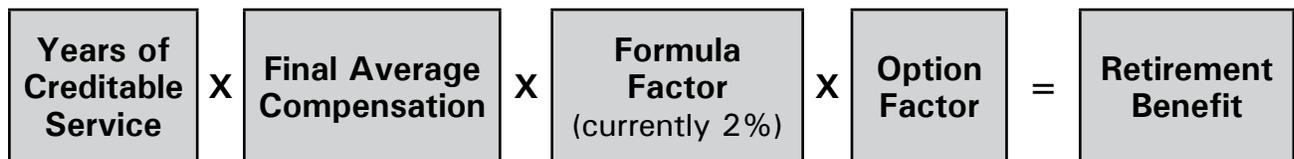
**Nebraska Public Employees
Retirement Systems (NPERS)
1526 K St., Ste. 400
P.O. Box 94816
Lincoln, NE 68509**

CHAPTER 4

SERVICE CREDIT

SERVICE CREDIT DEFINITION

One of the most important aspects within this Defined Benefit plan is service credit. Service Credit is used in the formula, as defined by law, to determine the monthly, lifetime benefit for all qualifying members:



Creditable service is defined in Neb. Rev. Stat. §79-902(5). The term means actual service rendered for a participating employer including holidays, sick days and vacation days (actually taken), and any other hours for which the member is paid as a part of the employment agreement. The term also includes prior service for which credit is granted under §§79-926 to 79-929, and service credit purchased by members under §§79-933.03 to 79-933.06 and 79-933.08.

Service credit does not include hours of unused sick or vacation leave or Worker's Compensation. Creditable service should not be granted for the unused time associated with a cash-out. If a member takes a refund of their contributions, their accumulated creditable service is cancelled. (If they later repay their refund amount, they can regain their creditable service.)

Service credit does not include *used* sick leave that was *donated to the member* by other employees.

The Public Employees Retirement Board (PERB) has the power to disallow service credit for periods in which a member was paid less than minimum wage, or if the PERB determines service was rendered with the intent to defraud the retirement system.

SERVICE CREDIT AFTER JULY 1, 2002

Working 1,000 hours or more in a plan year (July 1 – June 30) constitutes one year of service credit. Service credit is received for a fractional portion of the year worked (1/1000 of a year credit for each hour worked). Salaried employees who are part-time receive the same percentage of credit as their percentage of full-time equivalency. Members who are regular employees and are contributing to the Plan receive service credit for the number of hours worked (an average of 20 hours per week must be worked by an employee in order to become a member of the Plan). Hours of service are reported for each employee on the Wage & Contribution Report.

A member cannot earn more than one year of service credit in a plan year. The criterion is the same for an employee working on either a 9 or 12-month basis.

The Wage & Contribution Report must show the actual hours worked during the pay 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 should include any time spent in extracurricular activities for which an employee is paid.

SERVICE CREDIT PRIOR TO JULY 1, 2002

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 in 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 |

OTHER TYPES OF SERVICE CREDIT

PRIOR SERVICE

Prior service credit was granted for service prior to July 1, 1945, if the employee was a member of the Plan before September 30, 1951, and met specific requirements.

MILITARY SERVICE

For a member to be eligible for Military Service Credit, the following criteria must be met:

BEFORE 1994

- Military service may be granted if an employee served or signed a contract to serve as a Nebraska public school employee before entering the military.
- Service in the military must have occurred during a declared emergency which would also include having been drafted under a federal mandatory draft law during a time of peace.
- A member may attain a maximum of four years of Military Service Credit, or five years of military service credit if the fifth year is at the request and convenience of the federal government.
- The member must have returned to employment with a Nebraska Public School within three calendar years after an honorable discharge.
- Verification of a member's public school employment before entering into the military or a copy of the school contract and/or School Board minutes if the member signed a contract but did not actually work in a public school prior to entering the military is required by NPERS.
- A notarized copy of the member's DD214 Honorable Separation papers is also required by NPERS.

AFTER 1994

- Service credit may be purchased when a plan member is timely reemployed at their prior employer after honorable discharge or honorable separation from active duty.
- When a military leave begins, the employer should notify NPERS that retirement contributions will cease by filing a Non-Contributing Member Form.
- NPERS will require a copy of the member's DD Form 214 or other documentation in order to verify the member's discharge status and beginning and ending dates of qualified military service.
- Members who wish to purchase military service credit must file their request with NPERS in a timely fashion. Filing time frames vary based on the period of military service.

Once an election to purchase military service is made, NPERS will request salary verification from the pre-military service employer. The salary verification will verify what the member would have earned had the member worked for the employer during the period of military service. Upon receipt of the salary verification, the pre-military school employer will be invoiced for the amount required to fund the benefit. Payment shall be made to NPERS within thirty (30) days.

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 actuarial cost and submit an invoice the school district. Payment shall be made within 30 days of receipt of the invoice.

VESTING SERVICE CREDIT

A member can receive vesting service credit. The vesting service credit is used to determine if a member is vested and eligible for a benefit. It is not used in calculating a member's retirement benefit. For more information, please refer to "Vesting Credit" or the plan handbook.

PURCHASE OF SERVICE

An individual may be eligible to purchase certain types of service and receive credit for it. For more information, please refer to the member handbook.

VERIFICATION OF SERVICE

All service must be verified before receiving a retirement benefit, but a member who applies for a refund of his/her account does not need to have service verified.

Service After 1985-1986: Service earned after the 1985-1986 fiscal year has been verified on the Wage & Contribution Report. (See Chapter 3.) 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.

EXAMPLES OF VERIFICATION OF SERVICE

Sample Verifications of Service Record (NPERS2000) are included 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 ($180 \times .67 = 120.60$, $120.60 / 120 = 1.01$) |
| 1968-69 | 75% * or 1/2 year service credit ($180 \times .50 = 90$, $90 / 120 = .75$) |
| 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

SCHOOL RETIREMENT SYSTEM OF THE STATE OF NEBRASKA

VERIFICATION OF SERVICE RECORD

Retirement No. _____

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 | Date | | | School | Annual Salary | |
|----------|-----|------|-------|-----|------|----------|------------------------------------|-----------------------------|--|-----------------------------------|---------------------|--------|----------------------|--|
| Month | Day | Year | Month | Day | Year | | | | Status of Employment (must choose one) | | | | | |
| | | | | | | | | | Full time | Exact % of time employed each day | Less than half time | | | |
| A | 7 | 1 | 56 | 6 | 30 | 57 | CUSTODIAN | 12 | 220 | X | | | SCHOOL NAME & DIST # | |
| B | 8 | 27 | 57 | 1 | 25 | 58 | TEACHER | 9 | 72 | X | | | | |
| C | 8 | 28 | 58 | 5 | 29 | 59 | COOK | 9 | 185 | | 50% | | | |
| D | 8 | 25 | 59 | 10 | 26 | 59 | TEACHER | 9 | 20 | X | | | | |
| | 10 | 27 | 59 | 12 | 31 | 59 | UNPAID LEAVE OF ABSENCE | 9 | 60 | | | | | |
| | 1 | 2 | 60 | 5 | 24 | 60 | --- | | 100 | X | | | | |
| E | 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

EXAMPLE OF A-E

BAR CODE

SCHOOL RETIREMENT SYSTEM OF THE STATE OF NEBRASKA

VERIFICATION OF SERVICE RECORD

Retirement No. _____

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 | Date | | | School | Annual Salary | |
|----------|-----|------|-------|-----|------|----------|------------------------------------|-----------------------------|--|-----------------------------------|---------------------|--------|---------------|--|
| Month | Day | Year | Month | Day | Year | | | | Status of Employment (must choose one) | | | | | |
| | | | | | | | | | Full time | Exact % of time employed each day | Less than half time | | | |
| F | 8 | 31 | 61 | 9 | 23 | 61 | SUBSTITUTE | 1 | 7 | | | X | | |
| | 9 | 26 | 61 | 5 | 26 | 62 | TEACHER | 8 | 170 | X | | | | |
| G | 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 | | | | |
| H | 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

EXAMPLE OF F-G

BAR CODE

CHAPTER 5

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. If a beneficiary is not named, benefits will be paid to the member's estate.

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 a substantially gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or be of a long 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, if the disability is non-work related.
- Apply for disability retirement **within five years** from the date their employment ends due to the disability, if the disability is work related.
- 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 (NPERS2400) 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.

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.

CHAPTER 6

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 is as follows:

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.

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.

NOTE

NPERS may request a copy of a member's employment contract to verify a member's contractual end date if it appears a member is manipulating his or her termination date in order to secure an earlier retirement date and an "extra" month's benefit. If in fact a member is attempting to terminate earlier, the compensation attributable to the portion of the member's contract that remains unfulfilled should not be reported to NPERS. NPERS will question these situations which may slow down processing a member's retirement benefit.

It is the employer's responsibility to notify NPERS when a plan member terminates. To notify NPERS of the date termination of employment occurred, 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 (NPERS2400).

A member is not eligible to receive payment of their accumulated account sooner than four months from their termination date.

WARNING: A member must repay the refund if reemployed prior to 180 days after termination.

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.

INSTRUCTIONS FOR NON-CONTRIBUTING MEMBER FORM

| | |
|----------------------------------|--|
| MEMBER NAME | This should be the member's full name— first, middle initial, maiden name, last name. |
| POSITION | This is the member's job title. |
| RETIREMENT NUMBER | This is the member's retirement number (this number is optional, provided you have the SSN). |
| ADDRESS, CITY, STATE, ZIP | This is the member's current address. |
| EMPLOYER | This is the name of the school district. |



You must state why a member is not contributing. If you do not list the reason, mark "Other" and explain.

- Indicate if the member is on a leave of absence (paid or unpaid).
- If the member is on a leave of absence, supply the date when the leave will end.
- If the member is not on a leave of absence, supply the date on which the member experienced a bona fide separation from service. Indicate if the member is leaving employment prior to the terms of their contract or normal work schedule.
- Show the reporting period of the report for the member's final contribution.
- Show the reporting period of the report where the member's last hours will be recorded.
- Supply the dates for the final reported service hours.

| | |
|------------------|---|
| SIGNATURE | The authorized reporting agent must sign the form. |
| DATE | This is the current date. |
| TITLE | This is the title of the authorized reporting agent signing the form. |

Termination of Employment

Nebraska Revised Statute 79-902 (36) 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:

- (a) Is bona fide unpaid voluntary service or substitute service, provided on an intermittent basis; or
- (b) Is as provided in subsection (2) of section [79-920](#).

Nothing in this subdivision precludes an employer from adopting a policy which limits or denies employees who have terminated employment from providing voluntary or substitute service within one hundred eighty days after termination.

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;

Termination of employment occurs on the date on which the member experiences a bona fide separation from service of employment. The definition of termination does not mean the last day that the member physically worked. The last day that the member physically worked and the termination date may coincide, but the two dates are distinctly different.

Example A: Ceasing employment considerably sooner than expected

An employee is contracted to work between August 19 and May 28; 185 days at full-time. The salary for this service is normally paid over the 12-month period (Sept–Aug). The member ceases work early and terminates employment on April 15, completing 156 out of 185 of the contracted days. In this example, record April 15, 20XX as the answer to question #2. **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 B: Death

The scenario described in **Example A** would also hold true for a member that has died. If the member was actively employed and died suddenly, then record the member's date of death as the answer to question #2. The 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 A**).

Example C: Ceasing employment earlier than normal in the year of retirement

An employee is contracted to work August 1 through July 31; 240 days at full-time. The member is a 12-month employee and is normally paid over the same 12-month period (Aug–July). In the year of retirement, the member ceases work early and terminates employment on June 30, completing 11 out of the 12 contracted months. In this example, record June 30, 20XX as the answer to question #2.

IMPORTANT: Since the member is terminating employment before the completion of his/her employment contract, the compensation and service hours must be reported only to the extent of the portion of the employment contract that was completed (11 out of 12 months). In this example, if the member should receive salary for the month of July, do not report the July salary to NPERS because it will not be used in the member's benefit calculation.

Example D: Members with extended contracts

An employee employed under the parameters of an "extended contract" is contracted to work August 19 through June 13; 196 days at full-time. The salary for this service is normally paid over the 12-month period (Sept–Aug). In the year of retirement, the member's last physical day of work is May 31. In this example, record June 13, 20XX (last contract day) as the answer to question #2. It is not correct to record May 31 as the member's termination date. The definition of termination is not the last physical day that a member works.

Example E: Using vacation at the end of a contract

An employee is contracted to work August 1 through July 31; 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 through June every year and uses vacation in July of every year. **Do not** record June 30 as the member's termination date in this example. If the member is using vacation, it is considered "work" time. You should record July 31 as the answer to question #2.

NPERS relies on the reported information on this form to process the member's retirement benefit. Failure to report service hours and retirement compensation as described above could result in delayed benefit payments to the member until correcting adjustments are made. If the PERB determines that termination of employment has not occurred and a retirement benefit has been paid to a member, the PERB shall require the member who has received such benefit to repay the benefit to the retirement system.

ADDITIONAL REFUND INFORMATION

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

By filing an Application for Refund, a member indicates he/she wishes to receive a refund of their contributions plus interest. Therefore, if the member dies after filing the Application for Refund, the total amount will be paid to the member's estate, not to their previously-designated beneficiary. If the member returns to employment after receiving a refund of their account, they must file a new Beneficiary Designation Form (NPERS1300) or any payment will be made to the member's estate in the event of death.

If a member is re-employed and is working 20 hours or more per week in a Nebraska public school 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;

and...

(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 Nebraska public school 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 Nebraska public school 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 school employment (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 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 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 new service credit under Tier 2 benefits (see member handbook for more information on benefit tiers), commencing with the date of employment. Please have the member submit a new beneficiary designation form

RETIRES 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 retirement. 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.

A member's questions regarding the status of proposed employment should be submitted, in writing, to NPERS. NPERS cannot give a hard and fast ruling on this because *the exact number of hours a retiree is allowed to substitute is not defined in the statute*. NPERS must review the details on a case-by-case basis.

NOTE

It is important the school district be aware if any of their "subs" are recent retirees within **180 days** of their termination date and guard the frequency in which the retiree is asked to sub for the school.

CHAPTER 7

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.

To be eligible to attend the Retirement Planning Seminars, an employee must be age 50 or over and 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.

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.

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.

APPENDIX A

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. (Only members not currently working or who are receiving a benefit may mail or fax address changes directly to NPERS.)

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 will be implemented starting for the year ending 6/30/15. Employers will need to report future pension liabilities as part of their year-end reporting process. These pension liabilities will be 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 | |
|-----------------------------|----------------------------------|
| CO-DIST | NAME |
| 14-90 | Adams Central Jr-Sr High School |
| 75-10 | Ainsworth Community Schools |
| 35-70 | Allen Consolidated Schools |
| 65-6 | Alliance Public Schools |
| 51-2 | Alma Public Schools |
| 09-119 | Amherst Public School |
| 04-15 | Anselmo-Merna Public School |
| 04-44 | Ansley Public School |
| 38-18 | Arapahoe Public Schools |
| 47-21 | Arcadia Public Schools |
| 29-24 | Arlington Public Schools |
| 04-89 | Arnold Public Schools |
| 91-500 | Arthur County High School |
| 06-1 | Ashland-Greenwood Public Schools |
| 44-29 | Auburn Public Schools |
| 28-504 | Aurora Public Schools |
| 52-501 | Axtell Community School |
| 24-20 | Bancroft-Rosalie Comm. School |
| 85-1 | Banner County School |
| 07-5 | Battle Creek Public School |
| 64-21 | Bayard Public Schools |
| 03-15 | Beatrice Public Schools |
| 59-1 | Bellevue Public Schools |
| 01-59 | Bennington Public Schools |
| 37-54 | Bertrand Community School |
| 29-1 | Blair Community Schools |
| 12-586 | Bloomfield Community Schools |
| 45-74 | Blue Hill Public Schools |
| 23-1 | Boone Central Schools |
| 15-6 | Brady Public School |
| 64-63 | Bridgeport Public Schools |
| 04-25 | Broken Bow Public Schools |
| 32-2001 | Bruning-Davenport Unif. School |
| 83-100 | Burwell Jr.-Sr. High School |
| 04-180 | Callaway Public School |

| Alphabetical Listing | |
|-----------------------------|---------------------------------|
| CO-DIST | NAME |
| 38-21 | Cambridge Public Schools |
| 06-107 | Cedar Bluffs Public School |
| 23-6 | Cedar Rapids Public School |
| 16-567 | Centennial Public School |
| 46-4 | Central City Public Schools |
| 49-100 | Centura Public School |
| 69-2 | Chadron Public Schools |
| 36-137 | Chambers Public School |
| 72-10 | Chase County Schools |
| 43-58 | Clarkson Public School |
| 66-30 | Cody-Kilgore Unified Schools |
| 13-541 | Coleridge Community Schools |
| 10-1 | Columbus Public Schools |
| 20-56 | Conestoga Public Schools |
| 18-11 | Cozad City Schools |
| 69-71 | Crawford Public Schools |
| 78-25 | Creek Valley Schools |
| 12-13 | Creighton Community School |
| 22-2 | Crete Public Schools |
| 12-96 | Crofton Community School |
| 41-15 | Cross County Community School |
| 03-34 | Daniel Freeman Public Schools |
| 25-56 | David City Public Schools |
| 32-60 | Deshler Public School |
| 03-100 | Diller-Odell Public Schools |
| 92-11 | District 11 Area Schools |
| 08-126 | Doniphan-Trumbull Public School |
| 22-44 | Dorchester Public Schools |
| 01-15 | Douglas County West Comm Sch. |
| 76-117 | Dundy County Public Schools |
| 25-502 | East Butler Public School |
| 97-3 | Ed. Service Unit #3 |
| 97-1 | Ed. Service Unit 1 |
| 97-10 | Ed. Service Unit 10 |
| 97-11 | Ed. Service Unit 11 |

Alphabetical Listing

| CO-DIST | NAME |
|---------|----------------------------------|
| 97-13 | Ed. Service Unit 13 |
| 97-15 | Ed. Service Unit 15 |
| 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 |
| 36-29 | Ewing 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 |
| 62-10 | Greeley-Wolbach Public Schools |
| 59-37 | Gretna Public School |
| 28-91 | Hampton Public Schools |

Alphabetical Listing

| CO-DIST | NAME |
|---------|-----------------------------------|
| 13-8 | Hartington Public School |
| 30-11 | Harvard Public Schools |
| 14-18 | Hastings Public Schools |
| 61-3 | Hay Springs School |
| 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 Public School |
| 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 |
| 63-36 | Lynch Public Schools |
| 31-20 | Lyons-Decatur NE Schools |
| 07-1 | Madison Public Schools |
| 02-148 | Malcolm Public School |
| 15-7 | Maxwell Public School |

| Alphabetical Listing | |
|-----------------------------|-----------------------------------|
| CO-DIST | NAME |
| 60-46 | Maywood Public Schools |
| 48-17 | McCook Public Schools |
| 17-83 | McCool Junction Public Schools |
| 90-90 | McPherson Co High School |
| 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 |
| 98-23 | NE Correctional Ctr for Women |
| 11-111 | Nebraska City Public Schools |
| 98-12 | Nebraska Correctional Youth Fac. |
| 00-DE | Nebraska Dept of Education |
| 26-1 | Nebraska Unified Sch Dist #1 |
| 98-4 | Nebraska Youth Academy |
| 26-9 | Neligh-Oakdale Public Schools |
| 35-24 | Newcastle Public School |
| 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 |
| 62-501 | North Loup-Scotia 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 |

| Alphabetical Listing | |
|-----------------------------|-----------------------------------|
| CO-DIST | NAME |
| 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 |
| 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 |
| 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 |
| 99-3 | Sarpy County Coop Head Start |
| 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 |
| 62-55 | Spalding Public Schools |
| 59-46 | Springfield Platteview Comm. Sch. |
| 23-17 | St. Edward Public School |

Alphabetical Listing

| CO-DIST | NAME |
|---------|--------------------------------|
| 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 |
| 42-11 | Superior Public Schools |
| 15-55 | Sutherland Public School |
| 30-2 | Sutton Public Schools |
| 11-27 | Syracuse-Dunbar-Avoca School |
| 31-1 | Tekamah-Herman Schools |
| 32-70 | Thayer Central Comm. Schools |
| 89-1 | Thedford Public Schools |
| 33-300 | Tri-County Schools |
| 58-30 | Twin River Public Schools |
| 66-6 | Valentine Community 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 |

Alphabetical Listing

| CO-DIST | NAME |
|---------|--------------------------------|
| 72-536 | Waneta-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 |
| 63-50 | West Boyd Public School |
| 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 |

SCHOOL DISTRICTS: NUMERICAL LISTING

This list shows the codes NPERS uses to identify each school district. The following list is arranged numerically by district.

| Numerical Listing | |
|--------------------------|-----------------------------------|
| CO-DIST | NAME |
| 00-DE | Nebraska Dept of Education |
| 01-10 | Elkhorn Public Schools |
| 01-15 | Douglas County West Comm Sch. |
| 01-17 | Millard Public Schools |
| 01-54 | Ralston Public Schools |
| 01-59 | Bennington Public Schools |
| 01-66 | Westside Community Schools |
| 02-1 | Lincoln Public Schools |
| 02-145 | Waverly School District 145 |
| 02-148 | Malcolm Public School |
| 02-160 | Norris School District 160 |
| 02-161 | Raymond Central Public School |
| 03-1 | Southern Public Schools |
| 03-100 | Diller-Odell Public Schools |
| 03-15 | Beatrice Public Schools |
| 03-34 | Daniel Freeman Public Schools |
| 04-15 | Anselmo-Merna Public School |
| 04-180 | Callaway Public School |
| 04-25 | Broken Bow Public Schools |
| 04-44 | Ansley Public School |
| 04-84 | Sargent Public Schools |
| 04-89 | Arnold Public Schools |
| 05-1 | Fremont Public Schools |
| 05-594 | Logan View Public Schools |
| 05-595 | North Bend Central Public Schools |
| 05-62 | Scribner-Snyder Comm. Schools |
| 06-1 | Ashland-Greenwood Public Schools |
| 06-107 | Cedar Bluffs Public School |
| 06-39 | Wahoo Public School |
| 06-72 | Mead Public Schools |
| 06-9 | Yutan Public School |
| 07-1 | Madison Public Schools |
| 07-13 | Newman Grove Public Schools |
| 07-2 | Norfolk Public Schools |
| 07-5 | Battle Creek Public School |
| 07-80 | Elkhorn Valley School |

| Numerical Listing | |
|--------------------------|---------------------------------|
| CO-DIST | NAME |
| 08-126 | Doniphan-Trumbull Public School |
| 08-2 | Grand Island Public Schools |
| 08-82 | Northwest High School |
| 08-83 | Wood River Jr-Sr High School |
| 09-105 | Pleasanton Public School |
| 09-119 | Amherst Public School |
| 09-19 | Shelton Public Schools |
| 09-2 | Gibbon Public Schools |
| 09-69 | Ravenna Public Schools |
| 09-7 | Kearney Public Schools |
| 09-9 | Elm Creek Public School |
| 10-1 | Columbus Public Schools |
| 10-5 | Lakeview Community Schools |
| 10-67 | Humphrey Public Schools |
| 11-111 | Nebraska City Public Schools |
| 11-27 | Syracuse-Dunbar-Avooca School |
| 11-501 | Palmyra District OR 1 |
| 12-13 | Creighton Community School |
| 12-501 | Niobrara Public Schools |
| 12-505 | Santee Community Schools |
| 12-576 | Wausa Public School |
| 12-586 | Bloomfield Community Schools |
| 12-96 | Crofton Community School |
| 13-101 | Wynot Public Schools |
| 13-45 | Randolph Public Schools |
| 13-54 | Laurel-Concord Public School |
| 13-541 | Coleridge Community Schools |
| 13-8 | Hartington Public School |
| 14-123 | Silver Lake Public Schools |
| 14-18 | Hastings Public Schools |
| 14-3 | Kenesaw Public School |
| 14-90 | Adams Central Jr-Sr High School |
| 15-1 | North Platte Public Schools |
| 15-37 | Hershey Public Schools |
| 15-55 | Sutherland Public School |
| 15-565 | Wallace School District 65R |

Numerical Listing

| CO-DIST | NAME |
|---------|--------------------------------|
| 15-6 | Brady Public School |
| 15-7 | Maxwell Public School |
| 16-5 | Milford Public Schools |
| 16-567 | Centennial Public School |
| 16-9 | Seward Public Schools |
| 17-12 | York Public Schools |
| 17-83 | McCool Junction Public Schools |
| 17-96 | Heartland Community Schools |
| 18-1 | Lexington Public Schools |
| 18-101 | Sumner Eddyville Miller School |
| 18-11 | Cozad City Schools |
| 18-20 | Gothenburg Public Schools |
| 18-4 | Overton Public Schools |
| 19-56 | Falls City Public Schools |
| 19-70 | Humboldt Table Rock Steinauer |
| 20-1 | Plattsmouth Community Schools |
| 20-22 | Weeping Water Public Schools |
| 20-32 | Louisville Public Schools |
| 20-56 | Conestoga Public Schools |
| 20-97 | Elmwood-Murdock Schools |
| 21-11 | Morrill Public Schools |
| 21-16 | Gering Public Schools |
| 21-2 | Minatare Public Schools |
| 21-31 | Mitchell Public Schools |
| 21-32 | Scottsbluff Public Schools |
| 22-2 | Crete Public Schools |
| 22-44 | Dorchester Public Schools |
| 22-68 | Friend Public School |
| 22-82 | Wilber-Clatonia Public Schools |
| 23-1 | Boone Central Schools |
| 23-17 | St. Edward Public School |
| 23-6 | Cedar Rapids Public School |
| 24-1 | West Point Public School |
| 24-20 | Bancroft-Rosalie Comm. School |
| 24-30 | Wisner-Pilger Public Schools |
| 25-502 | East Butler Public School |
| 25-56 | David City Public Schools |
| 26-1 | Nebraska Unified Sch Dist #1 |
| 26-18 | Elgin Public Schools |
| 26-9 | Neligh-Oakdale Public Schools |
| 27-17 | Wayne Community Schools |

Numerical Listing

| CO-DIST | NAME |
|---------|----------------------------------|
| 27-560 | Wakefield Community School |
| 27-595 | Winside Public School |
| 28-2 | Giltner Public Schools |
| 28-504 | Aurora Public Schools |
| 28-91 | Hampton Public Schools |
| 29-1 | Blair Community Schools |
| 29-24 | Arlington Public Schools |
| 29-3 | Fort Calhoun Community School |
| 30-11 | Harvard Public Schools |
| 30-2 | Sutton Public Schools |
| 30-5 | South Central NE Unif School #5 |
| 31-1 | Tekamah-Herman Schools |
| 31-14 | Oakland-Craig Public School |
| 31-20 | Lyons-Decatur NE Schools |
| 32-2001 | Bruning-Davenport Unif. School |
| 32-60 | Deshler Public School |
| 32-70 | Thayer Central Community Schools |
| 33-300 | Tri-County Schools |
| 33-303 | Meridian Public School |
| 33-8 | Fairbury Public Schools |
| 34-1 | Exeter - Milligan Public Schools |
| 34-25 | Fillmore Central Public Schools |
| 34-54 | Shickley Public School |
| 35-1 | Ponca Public School |
| 35-24 | Newcastle Public School |
| 35-70 | Allen Consolidated Schools |
| 36-137 | Chambers Public School |
| 36-239 | West Holt Public School |
| 36-29 | Ewing Public Schools |
| 36-44 | Stuart Public School |
| 36-7 | O'Neill Public Schools |
| 37-44 | Holdrege Public Schools |
| 37-54 | Bertrand Community School |
| 37-55 | Loomis Public School |
| 38-18 | Arapahoe Public Schools |
| 38-21 | Cambridge Public Schools |
| 38-540 | Southern Valley Schools |
| 39-1 | Sidney Public Schools |
| 39-3 | Leyton Public School |
| 39-9 | Potter-Dix Public Schools |
| 40-2 | Pierce Public Schools |

| Numerical Listing | |
|--------------------------|-----------------------------------|
| CO-DIST | NAME |
| 40-5 | Plainview Public Schools |
| 40-542 | Osmond Community Schools |
| 41-15 | Cross County Community School |
| 41-19 | Osceola Public School |
| 41-32 | Shelby Public Schools |
| 41-75 | High Plains Community Schools |
| 42-11 | Superior Public Schools |
| 43-123 | Schuyler Community Schools |
| 43-39 | Leigh Community School |
| 43-58 | Clarkson Public School |
| 43-70 | Howells-Dodge Public School |
| 44-23 | Johnson-Brock Public Schools |
| 44-29 | Auburn Public Schools |
| 45-2 | Red Cloud Community Schools |
| 45-74 | Blue Hill Public Schools |
| 46-4 | Central City Public Schools |
| 46-49 | Palmer Public School |
| 47-21 | Arcadia Public Schools |
| 47-5 | Ord Public Schools |
| 48-17 | McCook Public Schools |
| 48-179 | Southwest Public Schools |
| 49-1 | St. Paul Public School |
| 49-100 | Centura Public School |
| 49-103 | Elba Public School |
| 50-506 | Franklin Public Schools |
| 51-2 | Alma Public Schools |
| 52-1 | Wilcox-Hildreth Public Schools |
| 52-501 | Axtell Community School |
| 52-503 | Minden Public Schools |
| 53-3 | Stanton Community School |
| 54-1 | Pawnee City Public Schools |
| 54-69 | Lewiston Consolidated Schools |
| 55-1 | Pender Public School |
| 55-13 | Walthill Public School |
| 55-16 | Omaha Nation Public School |
| 55-17 | Winnebago Public School |
| 55-561 | Emerson-Hubbard Com Schools |
| 56-1 | Loup City Public Schools |
| 56-15 | Litchfield Public Schools |
| 57-33 | Sterling Public Schools |
| 57-50 | Johnson Co. Central Public School |

| Numerical Listing | |
|--------------------------|-----------------------------------|
| CO-DIST | NAME |
| 58-1 | Fullerton Public School |
| 58-30 | Twin River Public Schools |
| 59-1 | Bellevue Public Schools |
| 59-27 | Papillion LaVista Public Schools |
| 59-37 | Gretna Public School |
| 59-46 | Springfield Platteview Comm. Sch. |
| 60-125 | Medicine Valley Public Schools |
| 60-46 | Maywood Public Schools |
| 60-95 | Eustis-Farnam Public Schools |
| 61-10 | Gordon-Rushville Public Schools |
| 61-3 | Hay Springs School |
| 62-10 | Greeley-Wolbach Public Schools |
| 62-501 | North Loup-Scotia Schools |
| 62-55 | Spalding Public Schools |
| 63-36 | Lynch Public Schools |
| 63-50 | West Boyd Public School |
| 64-21 | Bayard Public Schools |
| 64-63 | Bridgeport Public Schools |
| 65-10 | Hemingford Public School |
| 65-6 | Alliance Public Schools |
| 66-30 | Cody-Kilgore Unified Schools |
| 66-6 | Valentine Community Schools |
| 67-70 | Hitchcock Public Schools |
| 68-1 | Ogallala Public Schools |
| 68-6 | Paxton Consolidated Schools |
| 69-2 | Chadron Public Schools |
| 69-71 | Crawford Public Schools |
| 70-11 | South Sioux City Comm School |
| 70-31 | Homer Community School |
| 71-1 | Kimball Public Schools |
| 72-10 | Chase County Schools |
| 72-536 | Wauneta-Palisade Public Schools |
| 73-30 | Elwood Public Schools |
| 74-20 | Perkins County Schools |
| 75-10 | Ainsworth Community Schools |
| 76-117 | Dundy County Public Schools |
| 77-1 | Garden County Schools |
| 78-25 | Creek Valley Schools |
| 78-95 | South Platte Schools |
| 79-79 | Hayes Center Public School |
| 80-500 | Sioux County High School |

Numerical Listing

| CO-DIST | NAME |
|---------|-----------------------------|
| 81-100 | Rock County Public Schools |
| 82-100 | Keya Paha Co. High School |
| 83-100 | Burwell Jr.-Sr. High School |
| 84-45 | Wheeler Central Schools |
| 85-1 | Banner County School |
| 86-71 | Sandhills Public School |
| 87-501 | Stapleton Public Schools |
| 88-25 | Loup County Public School |
| 89-1 | Thedford Public Schools |
| 90-90 | McPherson Co High School |
| 91-500 | Arthur County High School |
| 92-11 | District 11 Area Schools |
| 93-1 | Mullen Public Schools |
| 97-1 | Ed. Service Unit 1 |
| 97-10 | Ed. Service Unit 10 |
| 97-11 | Ed. Service Unit 11 |
| 97-13 | Ed. Service Unit 13 |
| 97-15 | Ed. Service Unit 15 |

Numerical Listing

| CO-DIST | NAME |
|---------|----------------------------------|
| 97-16 | Ed. Service Unit 16 |
| 97-17 | Ed. Service Unit 17 |
| 97-2 | Ed. Service Unit 2 |
| 97-3 | Ed. Service Unit #3 |
| 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 |
| 98-11 | Lincoln Regional Center |
| 98-12 | Nebraska Correctional Youth Fac. |
| 98-23 | NE Correctional Ctr for Women |
| 98-4 | Nebraska Youth Academy |
| 98-6 | Youth Development Center |
| 98-9 | W Kearney High School YR/TC |
| 99-3 | Sarpy County Coop Head Start |

NPERS STAFF LISTING

The following is a list of NPERS staff members.

| | | | |
|------------------|------------------------|----------------------|---------------------------------|
| Director | Deputy Director | Legal Counsel | Administrative Assistant |
| Phyllis Chambers | Randy Gerke | Orron Hill | Sheila Linder |

| |
|-------------------------------|
| Accounting and Finance |
| Randy Gerke, Manager |
| Linda Turner-Minchow |
| Dennis Rohren |
| Clint Holmes |
| Elizabeth Pomajzl |
| Caleb Taylor |

| |
|--------------------------|
| Internal Auditing |
| Teresa Zulauf, Manager |
| Christine Ford |
| Jenna Vandeventer |

APPENDIX B

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 | NPERS2101 |
| Beneficiary Designation form (and Supplemental) | NPERS1300 |
| Employer Contact | NPERS6300 |
| Non-Contributing School Member | NPERS2400 |
| School Verification of Salary | NPERS3800 |
| Verification of Service Record | NPERS2000 |
| Wage & Contribution Report | NPERS6000 |
| Wage & Contribution Recap Report | NPERS6100 |
| Sample Substitute Log | N/A |
| Sample Extra Duty Log | N/A |

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 employer contact 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.