


## Adjustment Examples

### Example 1: Delayed Enrollment

Jane Smith was hired as a regular employee in August 2024 with an employer that Jane had never previously established eligibility. The reporting agent did not enroll them upon hire and noticed the error while preparing their January 2025 report. The school reports one month in arrears. They will enroll Jane on their January 2025 report. (*\*You may receive a suspension error*). On their February 2025 report they will enter these adjustments. Enrollment must occur before adjustments can be entered. See an example of the adjustment form below.

- ❖ The adjustments cannot be entered on the January report because Jane was not enrolled in the plan until January. The system requires enrollment to have occurred prior to adjustments being entered and requires the hire date to be \*within one month of the date enrollment occurs. In this case Jane's enrollment is occurring outside of the one month from hire allowable period. Reach out to [NPERS.SchoolERReporting@nebraska.gov](mailto:NPERS.SchoolERReporting@nebraska.gov) for situations like this to receive assistance and guidance when correcting this. The process to correct the enrollment date requires steps from different departments within NPERS.

- ❖ School Name, School Number, reason for adjustment, Employer Signature and the Date are all required to be filled out when submitting an adjustment form.



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**SCHOOL ADJUSTMENT REPORT**

Submit through fax and mail ONLY. "To make an Employee Contribution adjustment older than 12 months, please contact NPERS regarding the procedure."

SCHOOL NAME \_\_\_\_\_ EMPLOYER NUMBER \_\_\_\_\_

REPORTING PERIOD BEGIN END	EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)
09/01/2024 09/30/2024	Jane Smith	XXX-XX-XXXX	0.00	160.00	160.00	\$ 0.00	\$ 5,123.45	\$ 5,123.45	501.0734
10/01/2024 10/31/2024	Jane Smith	XXX-XX-XXXX	0.00	160.00	160.00	\$ 0.00	\$ 5,123.45	\$ 5,123.45	501.0734
11/01/2024 11/30/2024	Jane Smith	XXX-XX-XXXX	0.00	160.00	160.00	\$ 0.00	\$ 5,123.45	\$ 5,123.45	501.0734
12/01/2024 12/31/2024	Jane Smith	XXX-XX-XXXX	0.00	160.00	160.00	\$ 0.00	\$ 5,123.45	\$ 5,123.45	501.0734
					0.00			\$ 0.00	0.0000
					0.00			\$ 0.00	0.0000
					0.00			\$ 0.00	0.0000
					0.00			\$ 0.00	0.0000
					0.00			\$ 0.00	0.0000
					0.00			\$ 0.00	0.0000
					0.00			\$ 0.00	0.0000
					0.00			\$ 0.00	0.0000
					0.00			\$ 0.00	0.0000

Total Employee Contribution Adjustments (+/-)

\$ 2,004.2936

Total Employer Contribution (+/-)

\$ 2,024.3366

Total Adjustments

\$ 4,028.63

**Explanation of Adjustment:**  
Due to human error, Jane Smith, should have enrolled with the beginning of the 24-25 school year.  
Was enrolled on the Jan 2025 report. These adjustments correct missed hours/contributions

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Caitlin Glenn has been a part timer for years. Three years ago, during the '21-'22 school year she met eligibility by having three qualifying months during the plan year. She averaged 20 hours per week in the calendar month Sept 2021, Oct 2021, and May 2022 and has continued to provide regular service since. This delayed enrollment was caught during an audit in Sept 2024. Enrollment was required in the next full payroll period following May 2022. The employer reports one month in arrears. Adjustments must be entered from hire until enrollment occurred. As more than 12 reporting periods are being adjusted, the employer may use the \*High-Capacity Adjustment Form.

- [illegible]

*Example 3: Enrolled before eligibility was met (less than one year)*

Rosanne Tyler is a newly hired contracted teacher and has never established eligibility with the employer. The employer enrolled Rosanne the summer before her contract start date for several trainings she attended in July 2024. The training dates are before the contract start date and not listed in her contract as part of the agreement. Since Rosanne had not established eligibility prior to the contract start date, the contributions reported prior to the start of her contract are ineligible for reporting purposes. This was found during an audit in March 2025 and the employer was required to complete the adjustment process to remove the ineligible contributions. Adjustments entered the next monthly report. The school reports one month in arrears.

- ❖ The employer can only adjust 12 months of contributions beginning with the date of discovery. As this was caught in March 2025, the employer can only complete an adjustment for the reporting periods of April 2024-March 2025. As the August 2024 reporting period was the only period to have ineligible contributions reported, that is the only month being adjusted.

- ❖ NPERS expects the employer to return any employee contributions they adjust out back to the employee, regardless of if they are still currently employed.

- ❖ School Name, School Number, reason for adjustment, Employer Signature and the Date are all required to be filled out when submitting an adjustment form.

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**SCHOOL ADJUSTMENT REPORT**

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SCHOOL NAME

EMPLOYER NUMBER

REPORTING PERIOD		EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)
BEGIN	END									
08/01/2024	08/31/2024	Rosanne Tyler	XXX-XX-XXXX	40.00	0.00	-40.00	\$ 2,000.00	\$ 0.00	-\$ 2,000.00	-195.6000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000

Total Employee Contribution Adjustments (+/-) \$ -195.6000

Total Employer Contribution (+/-) \$ -197.5560

Total Adjustments -\$ 393.16

**Explanation of Adjustment:**

[Enrolled member early due to training. Found in audit that the summer training is not part of contract so member should not have been enrolled until contract start date at the beginning of school year.](#)

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**Example 4: Enrolled before eligibility was met (more than one year)**

Jack Noble was enrolled immediately upon hire as a part-time custodian for up to 25 hours per week beginning August 1, 2022. However, being hired for up to 25 hours per week does not support eligibility as Jack was allowed to work 0-25 hours with no clear intention that it was expected to be 20 hours or more per week. Hours were reviewed and it was determined that Jack had no qualifying months in the 2022-2023 plan year. However, Jack did have three qualifying months to establish eligibility in January 2024, February 2024, and April 2024. The first full payroll period following April 2024 is when enrollment should have occurred. Contributions would need to be removed prior to eligibility being established. This was discovered in June 2025. Based on the date of discovery being June 2025, the employer is only able to adjust the reporting periods from July 2024-June 2025. Employer reports current and this is entered on their July 2025 report.

- ❖ The ineligible contributions reported were outside of the allowable 12-month period for adjustments. In this instance, NPERS would return the ineligible employee contributions, and any interest earned directly to Jack. Our process allows us to return the funds without the early retirement penalties since the funds are not eligible to be classified as retirement funds. The employer contributions reported outside the 12-month period are forfeited to the plan and will not be returned.
- ❖ NPERS expects the employer to return any employee contributions they adjust out back to the employee, regardless of if they are still currently employed.
- ❖ School Name, School Number, reason for adjustment, Employer Signature and the Date are all required to be filled out when submitting an adjustment form.

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**SCHOOL NAME**  **EMPLOYER NUMBER**

REPORTING PERIOD	EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)	
BEGIN	END									
07/01/2024	07/31/2024	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
08/01/2024	08/31/2024	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
09/01/2024	09/30/2024	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
10/01/2024	10/31/2024	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
11/01/2024	11/30/2024	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
12/01/2024	12/31/2024	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
01/01/2025	01/31/2025	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
02/01/2025	02/28/2025	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
03/01/2025	03/31/2025	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
04/01/2025	04/30/2025	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
05/01/2025	05/31/2025	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
06/01/2025	06/30/2025	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000

**Total Employee Contribution Adjustments (+/-)** \$ -5,868.0000  
**Total Employer Contribution (+/-)** \$ -5,926.6800  
**Total Adjustments** \$ -11,794.68

**Explanation of Adjustment:**  
Member was enrolled upon hire on Aug 1, 2022. However, he was not eligible until May 2025.  
These adjustments are to remove the allowable year back of the time they were not eligible

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MONTH YEAR


**EMPLOYER CONTACT SIGNATURE**  **DATE**  **PREPARED BY**   
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**Example 5: Enrolled before eligibility was met (less than one year)**

Jack Noble was hired as a part-time custodian for up to 25 hours per week beginning August 1, 2024. School enrolled Jack immediately. However, being hired for up to 25 hours per week is not enough to support eligibility as the hour's threshold was not met. Hours were reviewed and Jack had three qualifying months to establish eligibility in October 2024, December 2024, and February 2025. The employer noticed the error in July 2025. Based on the date of discovery being March 2025, the employer is only able to adjust the reporting periods from April 2024-March 2025. The first full payroll period following February 2025 is when enrollment should have occurred. Any contributions, from August 2024-February 2025 would need to be removed by completing the adjustment processes. Adjustments are entered on March 2025 report. Employer reports current.

- ❖ Ineligible contributions that require the employer to complete the adjustment process before the remaining ineligible employee contributions (outside of the 12-month period) can be returned must first be entered with the monthly report and post. Once they have posted, NPERS would notify our refunds department that the remaining ineligible employee contributions, for the applicable reporting periods only, and any interest earned would need to be returned to the member. Any employer contributions outside of the allowable 12-month period for removing ineligible contributions be forfeited to the plan and will not be returned. In this case, all contributions were made within the one-year window, thus all contributions would be returned to the school.
- ❖ NPERS expects the employer to return any employee contributions they adjust out back to the employee, regardless of if they are still currently employed.
- ❖ School Name, School Number, reason for adjustment, Employer Signature and the Date are all required to be filled out when submitting an adjustment form.



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SCHOOL NAME

EMPLOYER NUMBER

REPORTING PERIOD		EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)
BEGIN	END									
08/01/2024	08/31/2024	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
09/01/2024	09/30/2024	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
10/01/2024	10/31/2024	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
11/01/2024	11/30/2024	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
12/01/2024	12/31/2024	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
01/01/2025	01/31/2025	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
02/01/2025	02/28/2025	Jack Noble	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000

Total Employee Contribution Adjustments (+/-)

\$ -3,423.0000

Total Employer Contribution (+/-)

\$ -3,457.2300

Total Adjustments

-\$ 6,880.23

Explanation of Adjustment:  
Member was enrolled upon hire, however they did not have eligibility until after the third qualifying month of Feb 2025. These adjustments are to remove the time when they were not eligible.

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*Example 6: Enrolled but never established eligibility until recently*

Daniel Smith was enrolled immediately upon hire in August 2023. It was discovered in June 2025 that Daniel was C33 status when initially enrolled and was ineligible for plan participation until June 2025 when Daniel became a permanent resident. The employer must remove 12 months of contributions going back from the date of discovery. Based on the date of discovery being June 2025, the employer is only able to adjust the reporting periods from July 2024-June 2025. These adjustments are getting entered on the June 2025 report. Employer reports current.

- ❖ The ineligible contributions reported were outside of the allowable 12-month period for adjustments. In this instance, NPERS would return the ineligible employee contributions, and any interest earned directly to Daniel. Our process allows us to return the funds without the early retirement penalties since the funds are not eligible to be classified as retirement funds. The employer contributions reported outside the 12-month period are forfeited to the plan and will not be returned.
- ❖ NPERS expects the employer to return any employee contributions they adjust out back to the employee, regardless of if they are still currently employed.
- ❖ School Name, School Number, reason for adjustment, Employer Signature and the Date are all required to be filled out when submitting an adjustment form.



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SCHOOL NAMEEMPLOYER NUMBER

REPORTING PERIOD	EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)	
BEGIN	END									
06/01/2024	06/30/2024	Daniel Smith	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 6,000.00	\$ 0.00	-\$ 6,000.00	-586.8000
07/01/2024	07/31/2024	Daniel Smith	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 6,000.00	\$ 0.00	-\$ 6,000.00	-586.8000
08/01/2024	08/31/2024	Daniel Smith	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 6,000.00	\$ 0.00	-\$ 6,000.00	-586.8000
09/01/2024	09/30/2024	Daniel Smith	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 6,000.00	\$ 0.00	-\$ 6,000.00	-586.8000
10/01/2024	10/31/2024	Daniel Smith	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 6,000.00	\$ 0.00	-\$ 6,000.00	-586.8000
11/01/2024	11/30/2024	Daniel Smith	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 6,000.00	\$ 0.00	-\$ 6,000.00	-586.8000
12/01/2024	12/31/2024	Daniel Smith	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 6,000.00	\$ 0.00	-\$ 6,000.00	-586.8000
01/01/2025	01/31/2025	Daniel Smith	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 6,000.00	\$ 0.00	-\$ 6,000.00	-586.8000
02/01/2025	02/28/2025	Daniel Smith	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 6,000.00	\$ 0.00	-\$ 6,000.00	-586.8000
03/01/2025	03/31/2025	Daniel Smith	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 6,000.00	\$ 0.00	-\$ 6,000.00	-586.8000
04/01/2025	04/30/2025	Daniel Smith	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 6,000.00	\$ 0.00	-\$ 6,000.00	-586.8000
05/01/2025	05/31/2025	Daniel Smith	XXX-XX-XXXX	160.00	0.00	-160.00	\$ 6,000.00	\$ 0.00	-\$ 6,000.00	-586.8000

Total Employee Contribution Adjustments (+/-)\$ -7,041.6000

Total Employer Contribution (+/-)\$ -7,112.0160

Total Adjustments-\$ 14,153.62

Explanation of Adjustment:  
Employee did not establish eligibility until June 2025. Was mistakenly enrolled in August 2023.  
These adjustments correct out a year back of EE and ER contributions.

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MONTHYEAR

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### Example 7: Excess Contributions

Jon Tidwell receives a stipend of \$17 per month to offset the cost of the LTD (Long Term Disability) insurance benefit. The employer began to report that \$17 as pensionable compensation beginning Sept 2022. However, this compensation is not tied to services rendered and is not reportable for retirement purposes. The employer was informed during an audit in April 2025 that the compensation for the insurance stipend is not reportable, and they must remove 12 months of contributions going back from the date of discovery. Based on the date of discovery being April 2025, the employer is only able to adjust the reporting periods from May 2024-April 2025. (When under audit the process may be slightly different. In such cases follow your auditor's instructions) The employer reports arrears.

- ❖ Any excess contributions outside of the allowable 12-month period for completing adjustments will not be removed and will not be included in benefit calculations.
- ❖ NPERS expects the employer to return any employee contributions they adjust out back to the employee, regardless of if they are still currently employed.
- ❖ Because the reported hours are correct and do not need adjusted, the hours columns have been left blank. You may enter in the hours worked however\* if no adjustments are being made the two totals **must** remain the same, so the hours adjustment column is zero. If what was previously reported correct, then both columns should be the same.
- ❖ School Name, School Number, reason for adjustment, Employer Signature and the Date are all required to be filled out when submitting an adjustment form.



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SCHOOL NAME

EMPLOYER NUMBER

REPORTING PERIOD	EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)
BEGIN	END								
05/01/2024	05/31/2024	Jon Tidwell	XXX-XX-XXXX		0.00	\$ 3,617.00	\$ 3,600.00	-\$ 17.00	-1.6626
06/01/2024	06/30/2024	Jon Tidwell	XXX-XX-XXXX		0.00	\$ 3,617.00	\$ 3,600.00	-\$ 17.00	-1.6626
07/01/2024	07/31/2024	Jon Tidwell	XXX-XX-XXXX		0.00	\$ 3,617.00	\$ 3,600.00	-\$ 17.00	-1.6626
08/01/2024	08/31/2024	Jon Tidwell	XXX-XX-XXXX		0.00	\$ 3,617.00	\$ 3,600.00	-\$ 17.00	-1.6626
09/01/2024	09/30/2024	Jon Tidwell	XXX-XX-XXXX		0.00	\$ 3,617.00	\$ 3,600.00	-\$ 17.00	-1.6626
10/01/2024	10/31/2024	Jon Tidwell	XXX-XX-XXXX		0.00	\$ 3,617.00	\$ 3,600.00	-\$ 17.00	-1.6626
11/01/2024	11/30/2024	Jon Tidwell	XXX-XX-XXXX		0.00	\$ 3,617.00	\$ 3,600.00	-\$ 17.00	-1.6626
12/01/2024	12/31/2024	Jon Tidwell	XXX-XX-XXXX		0.00	\$ 3,617.00	\$ 3,600.00	-\$ 17.00	-1.6626
01/01/2025	01/31/2025	Jon Tidwell	XXX-XX-XXXX		0.00	\$ 3,617.00	\$ 3,600.00	-\$ 17.00	-1.6626
02/01/2025	02/28/2025	Jon Tidwell	XXX-XX-XXXX		0.00	\$ 3,617.00	\$ 3,600.00	-\$ 17.00	-1.6626
03/01/2025	03/31/2025	Jon Tidwell	XXX-XX-XXXX		0.00	\$ 3,617.00	\$ 3,600.00	-\$ 17.00	-1.6626
04/01/2025	04/30/2025	Jon Tidwell	XXX-XX-XXXX		0.00	\$ 3,617.00	\$ 3,600.00	-\$ 17.00	-1.6626

Total Employee Contribution Adjustments (+/-)

\$ -19.9512

Total Employer Contribution (+/-)

\$ -20.1507

Total Adjustments

-\$ 40.10

Explanation of Adjustment:

Member began receiving LTD payments in Sept 2022. They were reported with his regular wages.

These adjustments fix out a year back from date of discovery in May 2025.

Submitted via the web on the 05 / 2025

Wage and Contribution Report

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\*Example of Hours filled in correctly

REPORTING PERIOD	EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)	
BEGIN	END									
05/01/2024	05/31/2024	Jon Tidwell	XXX-XX-XXXX	160.00	160.00	0.00	\$ 3,617.00	\$ 3,600.00	-\$ 17.00	-1.6626

*Example 8: Lump sum payment for an extra duty assignment*

Teresa Zulauf is a contracted teacher, and coaches Track and Cross-Country. Teresa turned in her hours worked for the coaching assignments for the '24-'25 school year in June 2025, at which time the school paid her a lump sum for the coaching duties. Adjustments are needed to add compensation and hours to the pay periods in which they were worked. The school reports current and is entering these adjustments on their July report.



**SCHOOL ADJUSTMENT REPORT**

Submit through fax and mail ONLY. ["To make an Employee Contribution adjustment older than 12 months, please contact NPERS regarding the procedure."](#)

SCHOOL NAME

EMPLOYER NUMBER

- ❖ School Name, School Number, reason for adjustment, Employer Signature and the Date are all required to be filled out when submitting an adjustment form.

REPORTING PERIOD		EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)
BEGIN	END									
09/01/2024	09/30/2024	Teresa Zulauf	XXX-XX-XXXX	240.00	280.00	40.00	\$ 5,000.00	\$ 6,200.00	\$ 1,200.00	117.3600
10/01/2024	10/31/2024	Teresa Zulauf	XXX-XX-XXXX	240.00	310.00	70.00	\$ 5,000.00	\$ 7,100.00	\$ 2,100.00	205.3800
11/01/2024	11/30/2024	Teresa Zulauf	XXX-XX-XXXX	240.00	270.00	30.00	\$ 5,000.00	\$ 5,900.00	\$ 900.00	88.0200
12/01/2024	12/31/2024	Teresa Zulauf	XXX-XX-XXXX	240.00	260.00	20.00	\$ 5,000.00	\$ 5,600.00	\$ 600.00	58.6800
01/01/2025	01/31/2025	Teresa Zulauf	XXX-XX-XXXX	240.00	260.00	20.00	\$ 5,000.00	\$ 5,600.00	\$ 600.00	58.6800
02/01/2025	02/28/2025	Teresa Zulauf	XXX-XX-XXXX	240.00	270.00	30.00	\$ 5,000.00	\$ 5,900.00	\$ 900.00	88.0200
03/01/2025	03/31/2025	Teresa Zulauf	XXX-XX-XXXX	240.00	290.00	50.00	\$ 5,000.00	\$ 6,500.00	\$ 1,500.00	146.7000
04/01/2025	04/30/2025	Teresa Zulauf	XXX-XX-XXXX	240.00	310.00	70.00	\$ 5,000.00	\$ 7,100.00	\$ 2,100.00	205.3800
05/01/2025	05/31/2025	Teresa Zulauf	XXX-XX-XXXX	240.00	260.00	20.00	\$ 5,000.00	\$ 5,600.00	\$ 600.00	58.6800
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000

Total Employee Contribution Adjustments (+/-) \$ 1,026.9000  
Total Employer Contribution (+/-) \$ 1,037.1690  
Total Adjustments \$ 2,064.07

**Explanation of Adjustment:**

Track and Cross-Country coach. Paid in lump sum at the end of the school year.

These adjustments are to move the hours and wages into the pay periods in which they were worked

Submitted via the web on the 07 / 2025 Wage and Contribution Report  
MONTH YEAR

☐ Check box if this is the result of NPERS audit

EMPLOYER CONTACT SIGNATURE

DATE

PREPARED BY

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*Example 9: 9-month hourly employee treated as salary employee*

Micki Spieker was hired as a full-time 9-month hourly para for the 2024-2025 school year. The employer determined that there was 180 days that Micki is expected to work. Based on the expectation that Micki will work 7.5 hours per day for 180 days, the employer estimated that the total hours Micki will work in the 2024-2025 school year is 1,350. The employee agreement states that Micki is hired to work 180 school days at 7.5 hours per day at an hourly rate of \$20 per hour. The employment agreement outlines the estimated annual salary as \$27,000. The employer pays and reports the compensation monthly based on \$27,000/12 monthly payments. As Micki was a 9-month hourly employee, the contributions should have been reported for the months they were earned based on the total hours worked since Micki is an hourly employee. The employer needs to reconcile the estimated hours worked vs the actual hours worked and correct any differences and correctly attribute the compensation earned to the appropriate reporting periods. Employer reports current. These adjustments were posted with the July report.

As the employer, you can pay your employees however you want to. NPERS will only provide guidance on how to report. If you choose to pay 9-month hourly employees over 12 months, and report it that way, you are required to correct this with an adjustment form each year.

- ❖ As the employer, you can pay your employees however you want to. NPERS will only provide guidance on how to report. If you choose to pay 9-month hourly employees over 12 months, and report it that way, you are required to correct this with an adjustment form each year.
- ❖ School Name, School Number, reason for adjustment, Employer Signature and the Date are all required to be filled out when submitting an adjustment form.

**NPERS** Nebraska Public Employees Retirement Systems

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

npers.ne.gov

**SCHOOL ADJUSTMENT REPORT**

Submit through fax and mail ONLY. ["To make an Employee Contribution adjustment older than 12 months, please contact NPERS regarding the procedure."](#)

SCHOOL NAME

EMPLOYER NUMBER

REPORTING PERIOD	EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)	
BEGIN	END									
08/01/2024	08/31/2024	Micki Spieker	XXX-XX-XXXX	75.00	80.00	5.00	\$ 2,250.00	\$ 1,600.00	-\$ 650.00	-63.5700
09/01/2024	09/30/2024	Micki Spieker	XXX-XX-XXXX	150.00	150.00	0.00	\$ 2,250.00	\$ 3,000.00	\$ 750.00	73.3500
10/01/2024	10/31/2024	Micki Spieker	XXX-XX-XXXX	150.00	160.00	10.00	\$ 2,250.00	\$ 3,200.00	\$ 950.00	92.9100
11/01/2024	11/30/2024	Micki Spieker	XXX-XX-XXXX	150.00	140.00	-10.00	\$ 2,250.00	\$ 2,800.00	\$ 550.00	53.7900
12/01/2024	12/31/2024	Micki Spieker	XXX-XX-XXXX	75.00	70.00	-5.00	\$ 2,250.00	\$ 1,400.00	-\$ 850.00	-83.1300
01/01/2025	01/31/2025	Micki Spieker	XXX-XX-XXXX	150.00	150.00	0.00	\$ 2,250.00	\$ 3,000.00	\$ 750.00	73.3500
02/01/2025	02/28/2025	Micki Spieker	XXX-XX-XXXX	150.00	145.00	-5.00	\$ 2,250.00	\$ 2,900.00	\$ 650.00	63.5700
03/01/2025	03/31/2025	Micki Spieker	XXX-XX-XXXX	150.00	150.00	0.00	\$ 2,250.00	\$ 3,000.00	\$ 750.00	73.3500
04/01/2025	04/30/2025	Micki Spieker	XXX-XX-XXXX	150.00	155.00	5.00	\$ 2,250.00	\$ 3,100.00	\$ 850.00	83.1300
05/01/2025	05/31/2025	Micki Spieker	XXX-XX-XXXX	150.00	150.00	0.00	\$ 2,250.00	\$ 3,000.00	\$ 750.00	73.3500
06/01/2025	06/30/2025	Micki Spieker	XXX-XX-XXXX	0.00	0.00	0.00	\$ 2,250.00	\$ 0.00	-\$ 2,250.00	-220.0500
07/01/2025	07/31/2025	Micki Spieker	XXX-XX-XXXX	0.00	0.00	0.00	\$ 2,250.00	\$ 0.00	-\$ 2,250.00	-220.0500

Total Employee Contribution Adjustments (+/-)

\$ 0.0000

Total Employer Contribution (+/-)

\$ 0.0000

Total Adjustments

\$ 0.00

Explanation of Adjustment:

Hourly employee originally reported as salary.

These adjustments correct reporting to show hours/wages when worked.

Submitted via the web on the

07

/

2025

Wage and Contribution Report

Check box if this is the result of NPERS audit

EMPLOYER CONTACT SIGNATURE

DATE

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*Example 10: Adjustments with the new contribution rate*

Vanessa Hohlen is a contracted teacher for the 2024-2025 school year. In June 2025, Vanessa is asked to plan and host a volleyball training camp at the school over the summer. Vanessa turns in her hour's sheets in the middle of August and is paid out in September and is reported with the September report due by October 10<sup>th</sup>. The employer remembers that compensation and hours should be reported when worked/earned. The employer enters these adjustments on September report. Employer reports current.

- ❖ Adjustments are needed to correctly attribute the compensation and hours worked to the appropriate months and this is especially crucial to ensure that the compensation and hours are attributed to the correct plan year as well. The contribution rate changed for the report submitted for the 07/01/2025-07/31/2025 reporting period to 8%. The adjustments must reflect the contribution change. Two adjustment forms are needed here to reflect correct contribution rates. High-capacity Adjustment forms can be edited to reflect both changes on one form. Please reach out to Employer reporting in cases like this to ensure that everything is shown correctly before entering adjustments online.
- ❖ When entering the Employer contributions online you will add the two forms together. In this case it would be \$439.93
- ❖ School Name, School Number, reason for adjustment, Employer Signature and the Date are all required to be filled out when submitting an adjustment form.

[illegible][illegible]