### **ADJUSTMENTS: REQUIRED STEPS**

#### Electronically fill out an adjustment report.

This is important because the form automatically calculates the difference in hours, wages, and contributions.

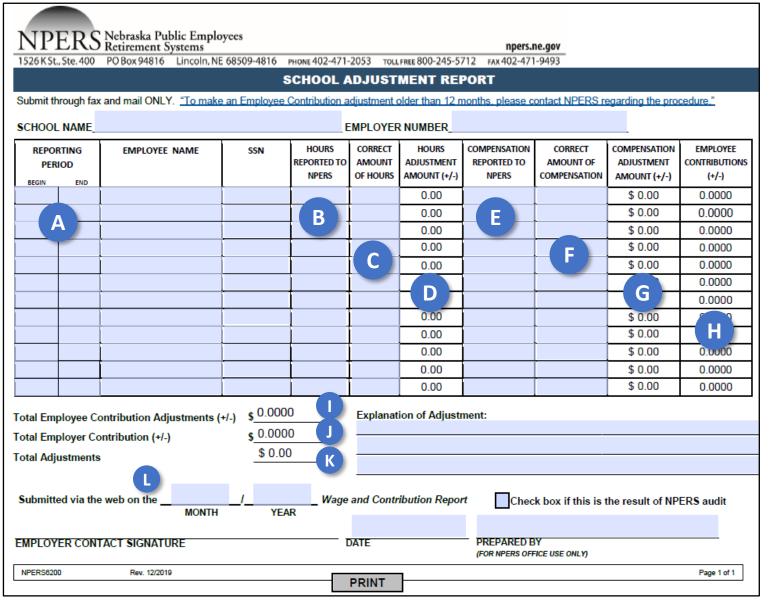
#### 2. Provide the adjustment form to the School Employer Reporting Contact at NPERS for review.

The preferred method is to submit it to ShareFile. If unavailable, you can send it via mail, fax, or through secure email to npers.schoolerreporting@nebraska.gov

#### 3. Manually enter the adjustments after you upload your monthly report.

Adjustments are made per payroll period per member. That means that if John has 10 months that you need to adjust and Sally has 3 months, you will be entering 13 lines of adjustments.

# Step 1: Adjustment Form



- Pay period that the wages and hours would be reported to NPERS
- B Hours previously reported (incorrect)
- Hours that should have been reported (correct)
- Difference between B & C. Form auto calculates the adjustment to be entered
- Salary/Compensation previously reported (incorrect)
- Salary/Compensation that should have been reported (correct)
- Difference between E & F. Form auto calculates the adjustment to be entered
- Form auto calculates the EE contributions based of the adjustment amount
- Total EE contributions entered on the form (auto calculates)
- Total Employer contributions based off what has been entered (auto calculates)
- Total adjustment amount owed (auto calculates)
- Pay period of the monthly Wage and Contribution report in which you will enter adjustments online

# Example Adjustment

35 hours worked in July. ER reports one month behind.

BEGIN END 1/1/2023 8/31/2023		1	NPERS	OF HOURS	AMOUNT (+/-)	NPERS	COMPENSATION	AMOUNT (+/-)	(+/-)	
1112023 8/31/2023	John Smith	123-45-1111	25.00	35.00	10.00	\$ 4,524.00	\$ 4,980.23	\$ 456.23	44.6193	
/1/2023 9/1/2023	John Smith	123-45-1111	30.00	35.00	5.00	\$ 4,680.16	\$4,980.23	\$ 300.07	29.3468	
/1/2023 8/1/2023	Jane Smith	987-65-4444	40.00	80.00	40.00	\$ 1,500.00	\$ 2,564.21	\$ 1,064.21	104.0797	
					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	
otal Employer C	ontribution Adjustments (	\$ 178.04 \$ 179.82 \$ 357	263		ion of Adjusti Adjustment	ment:				Check he
otal Adjustment	S	¥ 557	.01							From an

# Common Mistakes

#1

The reporting period is the period the adjustments are needed

One pay period at a time

REPOF PER		_		
BEGIN END				
08/1/2024	8/31/2024	C	Correct	
8/1/2023	7/31/2024	In	correct	

**Incorrect** 

#2

HOURS REPORTED TO NPERS		HOURS ADJUSTMENT AMOUNT (+/-)	C
0.00	15.00	15.00	
		0.00	

• Only the adjustment amount entered.

#3

COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)
\$ 0.00	\$ 0.00 \$ 100.00		9.7800
		\$ 0.00	0.0000

 The only reason we should zero hours or wages in the "Reported to NPERS' column, is when there were truly no hours or salary/compensation reported for that member previously

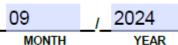
#4

The current pay period that the adjustments are getting entered onto The pay period that is getting adjusted

Correct Incorrect

L

Submitted via the web on the \_\_09



\_ Wage and Contribution Report

# LOGIN PAGE



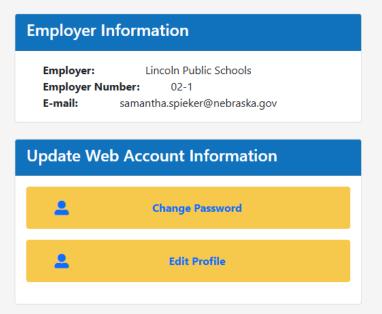


Welcome Back, Samantha SPIEKER Employer: Lincoln Public Schools

#### **Employer Account Home Page**

**Messages from NPERS** 





# Step 2: Upload and Work Your Monthly Report as Usual

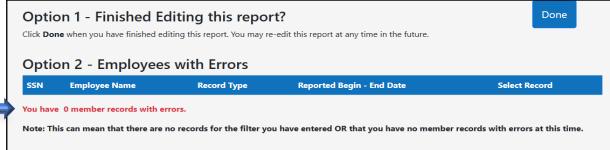


#### Create new report





#### Check errors as normal





#### Verify the totals are correct

#### Regular Reports View Details? Confirm/ Validate Report? Status Date Date Range Update Delete? View Totals? Submitted Header? Unconfirm? 12/10/2024 Added 09/01/2024 - 09/30/2024 update delete confirm view view validate



#### Validate your report



**Note:** If you do not first upload your report before entering adjustments you will need to redo <u>all</u> the adjustments!!!







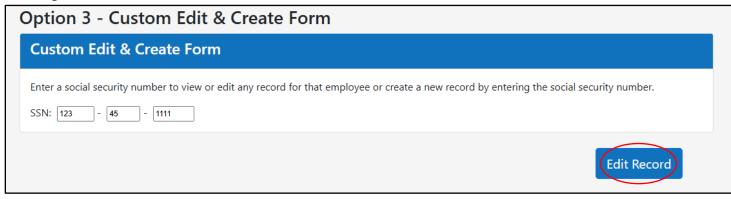
## PAUSE - DO NOT CONFIRM

## Step 3: Begin to Enter Adjustments





Enter the social security number of the member you are doing an adjustment for and hit 'Edit Record'



# Step 3: Begin to Enter Adjustments





#### NOTE:

If the member is not already on the monthly report with regular contributions, you will be sent directly to the 'Add New Record' page.

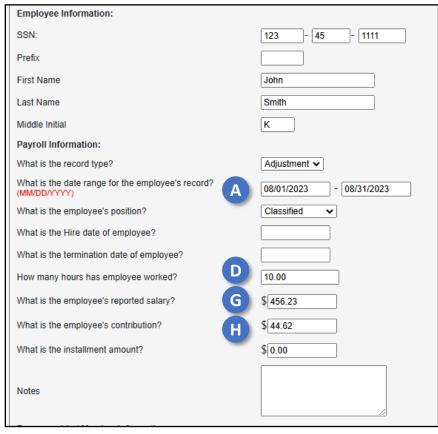
## Change Record Type to Adjustment





This will allow you to change the date range for the adjustments!

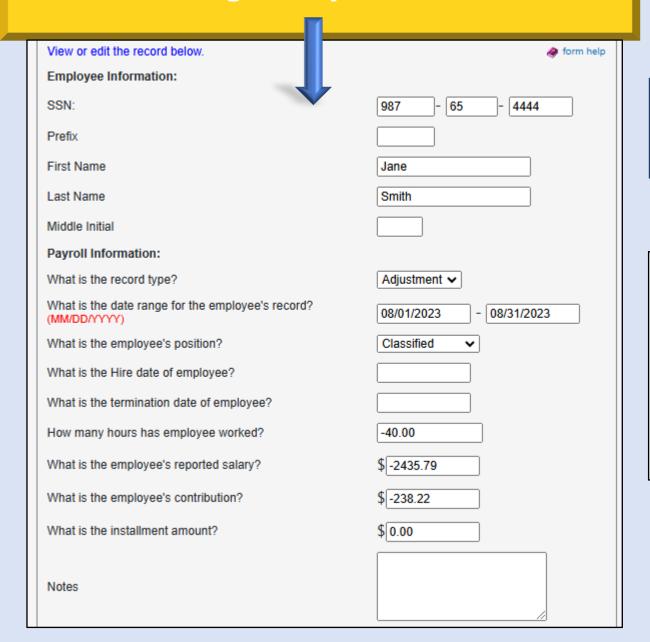
# Step 3: Finish Entering Adjustments by Using the Completed Adjustment Form as a Template



- Enter the pay period in which the adjustments are taking place
- The adjustment amount of hours
- The adjustment amount of salary/compensation
- The adjustment amount of EE contributions

A	REPORTING PERIOD BEGIN END	EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS		HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)
8/	1/2023 8/31/2023	John Smith	123-45-1111	25.00	35.00	10.00	\$ 4,524.00	\$ 4,980.23	\$ 456.23	44.6193
									m n	0 0

### Finish entering all adjustments on form.



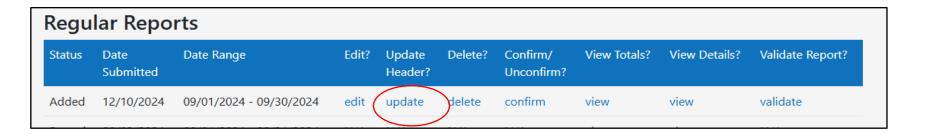
# Check to make sure they have all been entered.

#### Option 1 - Select One of the records below

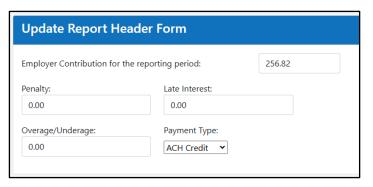
SSN	Employee Name	Record Type	Select Record
			form help
*****1111	John Smith	Regular	select
*****1111	John Smith	Adjustment	select
*****1111	John Smith	Adjustment	select

## Step 3: Continue – Update Header With ER Amounts





Add the current Employer Contribution amount with the employer contribution amount on the adjustment form



+	Total Employee Contribution Adjustments (+/-) Total Employer Contribution (+/-) Total Adjustments	\$ 178.0459 \$ 179.8263 \$ 357.87
---	---	---

mployer Contribution for th	ne reporting period: 436.65
Penalty:	Late Interest:
0.00	0.00
verage/Underage:	Payment Type:
0.00	ACH Credit ▼

\$256.82 + \$179.83 = \$436.65



THIS AMOUNT DOES

NOT INCLUDE

INTEREST!!

# Maternity and FMLA

- Do not report HOURS or WAGES when somebody is on an unpaid leave of absence such as FMLA or Maternity leave
- Schools that dock future compensation and transfer a portion of the employees' future compensation to a current payroll period should not report those hours and wages while the employee is on leave. Report the hours and wages in the periods they were transferred from.



# **Example of Unpaid Leave**

- Kelly is on maternity leave from March 1 to April 30 and returns from leave on May 1.
- Kelly does not have any sick or vacation leave left, and her contract does not allow for extra maternity paid leave, so she is on an unpaid leave status.
- The school has agreed to dock her future pay \$1,000 for four months so she has a
  paycheck while on leave.
- She normally works 160 hours at \$5,000 a month.
- The school's payroll period is for the current month.



## **Example of Unpaid Leave**

Unpaid leave months

**NOTE:** Zero hours listed in July & August are Summer hours

This is how most schools would report it:

Example

Jan	Feb	<b>↓</b> March	<b>↓</b> April	May	June	July	-August
\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0
160 Hours	160 Hours	0 Hours	0 Hours	160 Hours	160 Hours	0 Hours	0 Hours

Example

Jan	Feb	March	April	May	June	July	August
\$5,000	\$5,000	\$5,000	\$5,000	\$2,500	\$2,500	\$2,500	\$2,500
160 Hours	160 Hours	0 Hours	0 Hours	160 Hours	160 Hours	0 Hours	0 Hours

### This is how it should be reported to NPERS:

Jan	Feb	March	April	May	June	July	August
\$5,000	\$5,000	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000
160 Hours	160 Hours	0 Hours	0 Hours	160 Hours	160 Hours	0 Hours	0 Hours

# FIRST FIX

**NOTE:** Zero hours listed in July & August are Summer hours

Example 1

Jan	Feb	March	April	May	June	July *	August
\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	<b>\$</b> 0
160 Hours	160 Hours	0 Hours	0 Hours	160 Hours	160 Hours	0 Hours	0 Hours

1	RTING SIOD	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 (+/-)
03/01/2024	03/30/2024			0.00	0.00	0.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
04/01/2024	04/30/2024			0.00	0.00	0.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
07/01/2024	07/31/2024			0.00	0.00	0.00	\$ 0.00	\$ 5,000.00	\$ 5,000.00	489.0000
8/1/2024	8/31/2024			0.00	0.00	0.00	\$ 0.00	\$ 5,000.00	\$ 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
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000

otal Employee Contribution Adjustments (+/-)			0.0000		Explanation of		on unpaid leave from March 1 - April 30
otal Employer Contribution (+/-	)	\$	0.0000		marternity leave a	ajusument. Out	on unpaid leave from March 1 - April 30
otal Adjustments			\$ 0.00				
Submitted via the web on the	9	,	2024	Wage a	and Contribution	Report	Check box if this is the result of NPERS audit

YEAR

MONTH

# SECOND FIX

**NOTE:** Zero hours listed in July & August are Summer hours

Example 2

Jan	Feb	March	<b>April</b>	May	June	July	August
\$5,000	\$5,000	\$5,000	\$5,000	\$2,500	\$2,500	\$2,500	\$2,500
160 Hours	160 Hours	0 Hours	0 Hours	160 Hours	160 Hours	0 Hours	0 Hours

						'		•		
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 (+/-)
03/01/2024	03/30/2024			0.00	0.00	0.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
04/01/2024	04/30/2024			0.00	0.00	0.00	\$ 5,000.00	\$ 0.00	-\$ 5,000.00	-489.0000
05/01/2031	05/31/2024			160.00	160.00	0.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	244.5000
06/01/2024	08/30/2024			160.00	160.00	0.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	244.5000
07/01/2024	07/31/2024			0.00	0.00	0.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	244.5000
08/01/2024	08/31/2024			0.00	0.00	0.00	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00	244.5000
						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

