WELCOME TO THE SCHOOL EMPLOYER REPORTING WORKSHOP!



LB 645 – CONTRIBUTION RATE CHANGES

| Funded Status | Employee | Employer | State |
|--------------------------------|----------|----------|-------|
| 100% or above | 7.25% | 7.32% | 0.0% |
| Between 98% and less than 100% | 8.00% | 8.08% | 0.7% |
| Between 96% and less than 98% | 8.75% | 8.84% | 0.7% |
| Less than 96% | 9.75% | 9.85% | 2.0% |

• IMPORTANT: This rate is subject to change every fiscal year (July 1) based on the most current actuarial valuation report. It is your responsibility to ensure you make the required changes (when applicable) each year.

LB 645 - CONTRIBUTION RATE CHANGES

When you upload your NPERS monthly Wage and Contribution Report for the start date of 7/1/2025 and end date of 7/31/2025, your report must reflect 8% employee contributions, or it will error out and not be accepted.

NEW MEMBER ENROLLMENT

 School Reporting Agents are responsible for providing employees with New Member Information Packet after enrollment into the plan. It is the member's responsibility to send these forms to NPERS

- New member Information Packet Includes:
 - School Plan member handbook
 - Beneficiary form
 - Original form must be physically mailed in to be valid
 - Application for vesting credit
 - Must be submitted within 180 days of employment to be valid

*Reporting agents are required to give new members the informational packet. It is not requirement for these forms to be returned to begin enrollment.

MONTHLY REPORT

- Monthly reports are due by the 10th or next business day.
 - Example. May monthly report is due on June 10th or next business day.
- A late fee will be charged if report is not <u>confirmed</u> by the due date. An additional late fee will be charged automatically every day if the report is not posted by the end of the month.
 - Responding to our questions timely will help prevent the additional late fee. We cannot accept the report before our questions are addressed
- Process of submitting report
 - Enter/Upload
 - Check for flags/suspension (Edit report)
 - Verify and Confirm
 - NPERS will look over and Accept

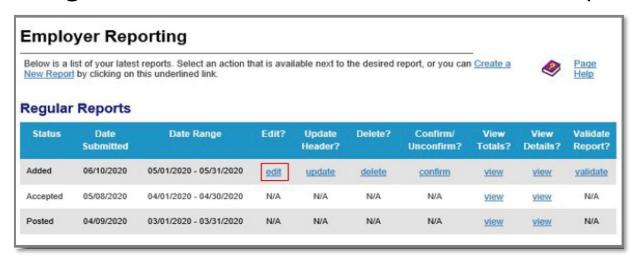
Name Changes

Always report contributions for members under their **FULL LEGAL NAME.**

- Never use nicknames (i.e. Bob for Robert or Jim for James).
- **Do not change** or hyphenate last names after marriage/divorce before the employee changes it legally with the Social Security Administration.
- Always ask for a copy of the updated SSN card before changing a last name. Keep a copy on file in case NPERS asks for it.
- Flag: SSN exists but First and/or Last Name is new.

Report Errors/Flags

- AFTER validating and BEFORE confirming the Report, please check for errors/flags:
 - After the report is uploaded and validated → click on edit and all employees with errors would show up under options 2. (Can take up to 10 min. to complete the validation)
 - Select each employee and review their errors
 - After correcting all errors make sure to re-validate the report.



*If no explanation is provided in the COMMENT BOX for errors/flags, we will be emailing the agent for clarification.

FLAGS – SUSPEND

Contribution amount does not match percentage rate of salary defined by statute

- The contributions listed do not match the correct percentage of the member's salary.
- Go back and confirm that the member's contribution is 9.78%

Hire date must be within one month of pay period begin date

- There's more than one month between a member's hire date and when they first start making retirement contributions.
- The most common reason for this flag is that someone who had been a part-time, non-contributor to the plan has now become eligible for the mandatory contributions. If that is the case, you simply need to change the hire date in the report to the date that they began contributions and <u>leave a note</u>.

Report won't confirm but no flags show

• Re-validate your report. If no flags show then check that your employer contributions totals 101% of the total employee contributions.

FLAGS - HOURS

Hours reported exceed defined upper limits

• Any member that is listed as working more than 300 hours in a reporting period will trigger this flag. Review to confirm hours are correct and provide an explanation in the Comment Box.

Hours worked reported as zero

- Any member that is listed with zero hours in a reporting period will trigger this flag. Provide an explanation in the Comment Box.
 - Maternity/ Leave of Absence
 - Is the member on un-paid leave?
 - If their salary is being docked, or will be, please describe how it is being docked, including the expected timeframe.

Termination Date

Employer reported termination date different from termination date in system

- If you're getting this flag, it's because what you're reporting is different than what is on the Non-Con on file.
- You can go back into the report and amend the date if it is wrong, or if it's the Non-Con that has the wrong date, go back and fix the Non-Con and leave <u>a note letting us know how you addressed this flag.</u>
- Member was reported without rehire date within 90 days of termination
 - Our system reads that there is a term date on report or non-con on file. Check to make sure a non-con has been submitted with correct information. If so, then ignore this flag.

ADJUSTMENTS

- Why: If compensation is not reported when earned, it causes inaccurate reporting which can have consequences when calculating a member's benefit.
- The school is responsible for entering the adjustments on the monthly report.
- Step 1: fill out an adjustment form and send to us. Either by Fax or ShareFile upload or secure encrypted email.
- Step 2: Enter the adjustment on your next monthly report.
- When entering an adjustment you are doing a true adjustment. You are not replacing what is on our system.
 - Meaning what you enter will add or subtract from what was submitted to NPERS originally

WHEN TO DO ADJUSTMENTS

- Anytime you need to correct what has already been reported to NPERS.
 - Excess contributions will only adjust going back one year from the date of discovery (for example: LTD insurance stipend is reported)
 - Over reporting of hours/compensation
 - Missed contributions will **always** need to be submitted.
 - Example: Employee became eligible three years ago, but it was not noticed until this school year
 - Ineligible Contributions Contact NPERS
 - Contributions reported for someone who never established eligibility
 - Or was enrolled early

ADJUSTMENT FORM

- Provides us with Documentation
- Gives you a template on how to enter the adjustments on our system.
- Found on our website under Forms
- Can ask for a high-capacity form if you need to do many adjustments.



npers.ne.gov

1526 KSt., Ste. 400 PO Box 94816 Lincoln, NE 68509-4816 PHONE 402-471-2053 TOLLFREE 800-245-5712 FAX 402-471-949

SCHOOL ADJUSTMENT REPORT

EMPLOYER NUMBER

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

SCHOOL NAME

| REPOR PER BEGIN | RTING IOD | 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 (+/-) |
|-----------------------|--------------|---------------|-----|-------------------------------|-------------------------------|-------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|------------------------------------|
| | | | | | | 0.00 | | | \$ 0.00 | 0.0000 |
| | | | | | | 0.00 | | | \$ 0.00 | 0.0000 |
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| | | | | | | 0.00 | | | \$ 0.00 | 0.0000 |
| | | | | | | 0.00 | | | \$ 0.00 | 0.0000 |

| Total Employee Contribution Adjustments (+/-) Total Employer Contribution (+/-) Total Adjustments | \$ 0.0000 \$ 0.0000 \$ 0.00 | Explanation of Adjustme | ent: |
|---|-----------------------------------|-------------------------|--|
| Submitted via the web on theMONTH | YEAR Wage | and Contribution Report | Check box if this is the result of NPERS audit |
| EMPLOYER CONTACT SIGNATURE | D | ATE | PREPARED BY (FOR NPERS OFFICE USE ONLY) |
| NPERS6200 Rev. 12/2019 | | DDINT | Page 1 of |

CHANGES TO REMEMBER

- Beginning this year there will be <u>multiple adjustment forms for the different</u> contribution rates. Be aware of the what the contribution rate is for the time frames you are adjusting.
 - You may need multiple adjustment forms if adjustments go over the fiscal year.

| FROM | THROUGH | EMPLOYEE RATE | EMPLOYER RATE |
|----------|-----------|---------------|---------------|
| 9/1/2012 | 6/30/2025 | 9.78% | 101% |
| 7/1/2025 | - | 8% | 101% |

FORM PART 1

- Reporting Period that are being adjusted.
 - Separate line for each pay period
- Hours previously reported to NPERS. Incorrect amount that were previously reported
- Correct number of hours that should have been reported
- Adjustment totals. Auto Generated
 - This is what will be entered in our system under hours reported.
 - May be positive or negative amounts depending on if missed or excess hours reported



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\$ 0.00

\$ 0.00

0.0000

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

SCHOOL ADJUSTMENT REPORT

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

| SCHOOL | NAME_ | | | | MPLOYER | NUMBER | 1 | | | |
|-----------------------|-------|---------------|-----|-------------------------------|---------|-------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|------------------------------------|
| REPOR PER BEGIN | | EMPLOYEE NAME | SSN | HOURS REPORTED TO NPERS | | HOURS ADJUSTMENT AMOUNT (+/-) | COMPENSATION REPORTED TO NPERS | CORRECT AMOUNT OF COMPENSATION | COMPENSATION ADJUSTMENT AMOUNT (+/-) | EMPLOYEE CONTRIBUTIONS (+/-) |
| | | | | | | 0.00 | | | \$ 0.00 | 0.0000 |
| | | | | | | 0.00 | | | \$ 0.00 | 0.0000 |
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| | | | | | | 0.00 | | | \$ 0.00 | 0.0000 |

| Total Employee Contribution Adjustments (+/-) Total Employer Contribution (+/-) Total Adjustments | \$ 0.0000 \$ 0.0000 \$ 0.00 | Explanation of Adjustme | ent: |
|---|-----------------------------------|------------------------------|--|
| Submitted via the web on the | /W | Vage and Contribution Report | Check box if this is the result of NPERS audit |
| EMPLOYER CONTACT SIGNATURE | | DATE | PREPARED BY (FOR NPERS OFFICE USE ONLY) |
| NPERS6200 Rev. 12/2019 | | | Page 1 of 1 |

FORM PART 2

- Compensation previously reported to NPERS.
 - Incorrect amount that were previously reported
- Correct amount of compensation that should have been reported
- Adjustment totals. (May be positive or negative amounts depending on if missed or excess contributions)
 - Compensation adjustment amount.
 This is what will be entered in our system under Compensation

 Reported
 - Employee Contribution Adjustment amount. This will be added automatically into your report total



npers.ne.gov

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

SCHOOL ADJUSTMENT REPOR

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

SCHOOL NAME

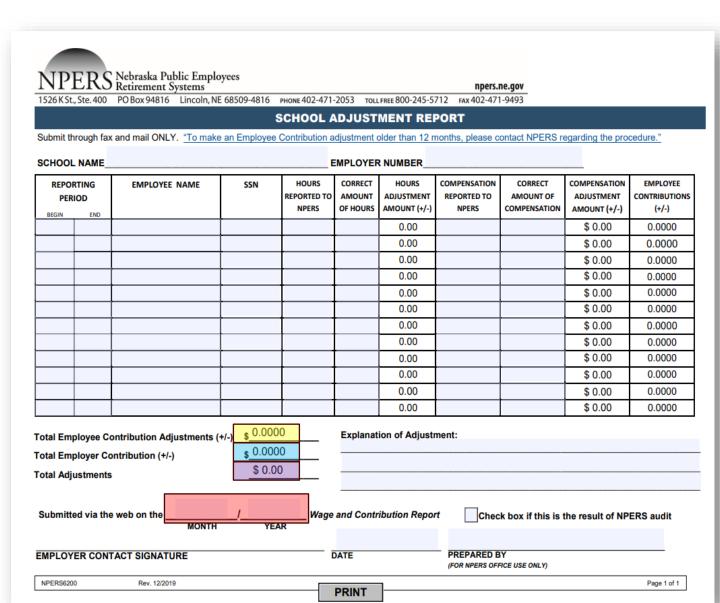
EMPLOYER NUMBER_

| | RTING HOD | 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 | | | NELLO | OF HOURS | | MPERS | CONFERDATION | , , , | |
| | | | | | | 0.00 | | | \$ 0.00 | 0.0000 |
| | | | | | | 0.00 | | | \$ 0.00 | 0.0000 |
| | | | | | | 0.00 | | | \$ 0.00 | 0.0000 |
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| | | | | | | 0.00 | | | \$ 0.00 | 0.0000 |
| | | | | | | 0.00 | | | \$ 0.00 | 0.0000 |

| Total Employee Contribution Adjustments (+/-) | \$ 0.0000 | Explanation of Adjustme | ent: |
|---|------------------|-----------------------------|--|
| Total Employer Contribution (+/-) | \$ 0.0000 | | |
| Total Adjustments | \$ 0.00 | | |
| | | | |
| Submitted via the web on the | / W | age and Contribution Report | Check box if this is the result of NPERS audit |
| EMPLOYER CONTACT SIGNATURE | | DATE | PREPARED BY (FOR NPERS OFFICE USE ONLY) |
| NPERS6200 Rev. 12/2019 | | | Page 1 of 1 |

FORM PART 3

- Sum of Employee Contributions column
 - This will be entered automatically online as you enter the adjustments
- Total Employer Contributions calculated off the entered adjustments
 - This will need to be added to your full monthly report employer contributions total
- Total Cost of the adjustments
- This is the Wage and Contribution Report you are entering the adjustments on
 - Example: You are correcting May 2023 and you are entering the adjustments on your August 2024 report, you would put 8/2024 here



ENTERING AN ADJUSTMENT

- After uploading/entering monthly report, before confirming your report
- Work on ER Reports > Edit -> Enter SSN > Edit Record > Add New Record
- Use Adjustment form as a template
 - Template is on next slide*
- Update Header > add in employer contributions from adjustment to your total employer contributions from your monthly report. Save
- Re-validate. Confirm information is correct. Confirm your report.

| Contributions | | | |
|-------------------|-------------|-------------|-------------|
| Contribution Type | Amount | Adjustments | Net |
| Employee | \$0.00 | \$14.95 | \$14.95 |
| Employer | \$98,562.46 | \$0.00 | \$98,562.46 |

Make Sure record type gets changed to Adjustment!

 You will not be able to change date range otherwise

Payroll Information: Adjustment 🗸 What is the record type? What is the date range for the employee's record? 05/01/2025 05/31/2025 (MM/DD/YYYY) What is the employee's position? Classified What is the Hire date of employee? What is the termination date of employee? 12.00 How many hours has employee worked? What is the employee's reported salary? \$ 152.87 What is the employee's contribution? \$ 14.95

Entering Adjustment Online Template*

| | Nebraska Public Emplo Retirement Systems POBox 94816 Lincoln, NE | | PHONE 402-471 | -2053 тош | FREE 800-245-57 | npers.i | | | |
|---|--|--|-------------------------------|-------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|--|-----------------------------------|
| | | S | CHOOL A | ADJUST | MENT REP | PORT | | | |
| Submit through fax | and mail ONLY. <u>"To make</u> | e an Employee (| Contribution a | idjustment o | older than 12 m | nonths, please c | ontact NPERS re | egarding the pro | cedure." |
| SCHOOL NAME_ | | | E | EMPLOYER | R 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 CONTRIBUTION (+/-) |
| 04/01/2025 04/30/2025 | | | 160.00 | 172.00 | 12.00 | \$ 3,500.00 | \$ 3,652.87 | \$ 152.87 | 14.9507 |
| | | | | | 0.00 | | | \$ 0.00 | 0.0000 |
| | | | | | 0.00 | | | \$ 0.00 | 0.0000 |
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| otal Employee Co otal Employer Col otal Adjustments | ntribution Adjustments (ntribution (+/-) | */-) \$ 14.950 \$ 15.100 \$ 30.0 | 02 | | ion of Adjustr hours for (x) tas | | | | |
| Submitted via the | web on the 07 MONTH | ,2025 YEA | R | and Contr | ibution Repor | t Chec | k box if this is t | he result of NP | ERS audit |

Contact Us

EMAIL:

NPERS.SCHOOLERREPORTING@NEBRASKA.GOV

STEPHANIE HARRAL (402)471-9497

SAMANTHA SPIEKER (402)471-9520

402-474-2053 | 800-245-5712 FAX: 402-471-9493 | NPERS.NE.GOV

EDUCATION SERVICES

JON TIDWELL & NICHOLAS BENNETTS





CITIZENSHIP STATUS ELIGIBILITY

LB198 IN 2024 DETERMINED:



Employers must review the employee's immigration status upon hire.

- ➤ If the employee has a Code 33 status receiving deferred action (DACA), they are not eligible.
- Employers must keep a copy of an employee's documentation that confirms ineligibility.
- Inform the employee to notify the employer immediately if they have a change in status.

PASSAGE OF LB295 UPDATED THIS: (not in effect until September)



Expired eligibility documents are still valid IF

- Extended by US Department of Homeland Security or US Citizenship and Immigration Services AND
- Employee has other rules, regulations, or guidance that says they are still eligible to work in the US.

Learner's Permit is added to the allowable documentation DACA still not eligible.

RETIREMENT APPLICATION SUBMISSION

- Currently submit application for retirement up to 120 days (4 months) prior to actual retirement
- By September as early as 270 days prior (9 months, or almost an entire school year



20 HOURS PER WEEK FORMULA

- Total number of hours worked in a calendar month, divided by the actual number of days in the month, multiplied by 7 (days in a week)
- Regular Employees
 - A permanent employee hired on an ongoing, regular basis with the intent to work at least 20 hours a week, or have a full-time contract
 - A permanent employee hired on an ongoing, regular basis with the intent to work less than 20 hours a week meets the mandatory requirements to be enrolled if they work an average of 20 hours a week in any 3 calendar months of the fiscal year (July June)

OVERPAYMENT RELIEF

- Members who have been notified that they must repay an overpayment of benefits can request relief.
 - Must be an <u>inadvertent overpayment</u> (not member's fault at all)
 - Must pose a significant financial hardship for the member to repay
 - PERB makes their decision independently on a case-by-case basis
 - Requires <u>overwhelming</u> proof and evidence
 - Applications available by early September

There are NO guarantees that relief will be provided

SURVIVOR LUMP SUM PAYMENTS



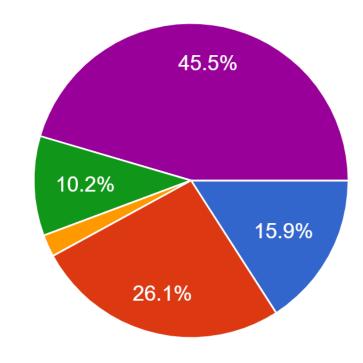
- Lump sum payments can be made individually and separate from any other individual who is also eligible
- Eliminates delay of payments
- Will have 90 days to request this instead of just 60

PRE-RETIREMENT EDUCATION

- Employees can attend up to 2 days (16 hours) worth of educational sessions
 - If at an all-day seminar, employees get the <u>full</u> 8 hours away from work paid
- Option to attend 4-hour sessions in-person or via online webinar
 - Additional retirement-planning information not covered in these sessions
 - Videos are made available on our website/YouTube channel and should be watched within 48 hours of a 4-hour session

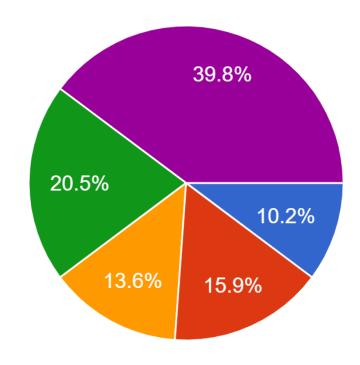


Which School Employer Workshop are you attending? 88 responses



- July 9 (Kearney) 14
- July 10 (Norfolk) 23
- July 15 (LaVista) 3
- July 17 (Lincoln) 9
- July 18 (Webinar) 39

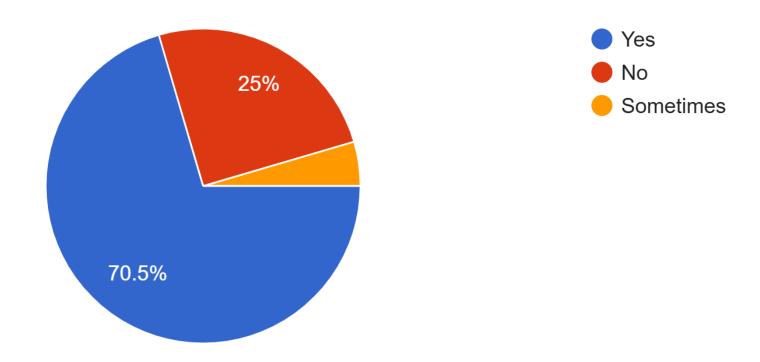
How long have you been in your position?
88 responses





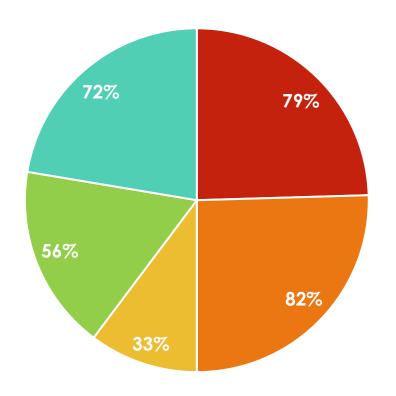
POLL QUESTION: How long have you been in your position?

Are you the only person responsible for retirement at your district/ESU? 88 responses



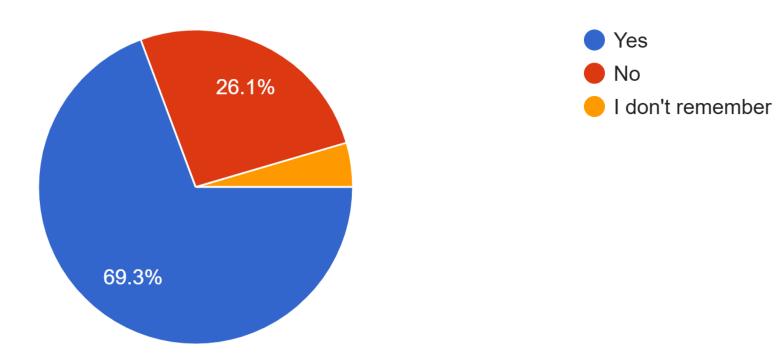
POLL QUESTION: Are you the only one responsible for retirement?

Are you the only person responsible for retirement at your district/ESU?



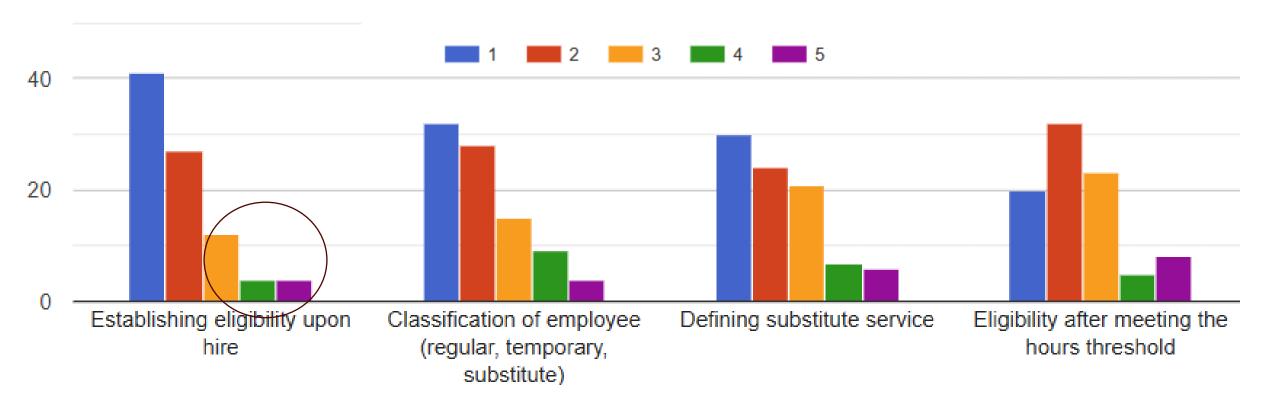
- Kearney (11/14)Norfolk (19/23)LaVista (1/3)
- Lincoln (5/9) Webinar (29/39)

Have you personally been involved in an NPERS audit? 88 responses



POLL QUESTION: Have you been involved in an NPERS employer audit (not the new member review)?

What do you struggle the most with understanding about retirement? For each topic, rate it on a scale of 1-5, with 1 being the easiest to understand and comply with and 5 being the hardest and what you have the most struggles with.



POLL QUESTION:

Greg has a work agreement that he is hired to work in the cafeteria for no more than 30 hours a week.

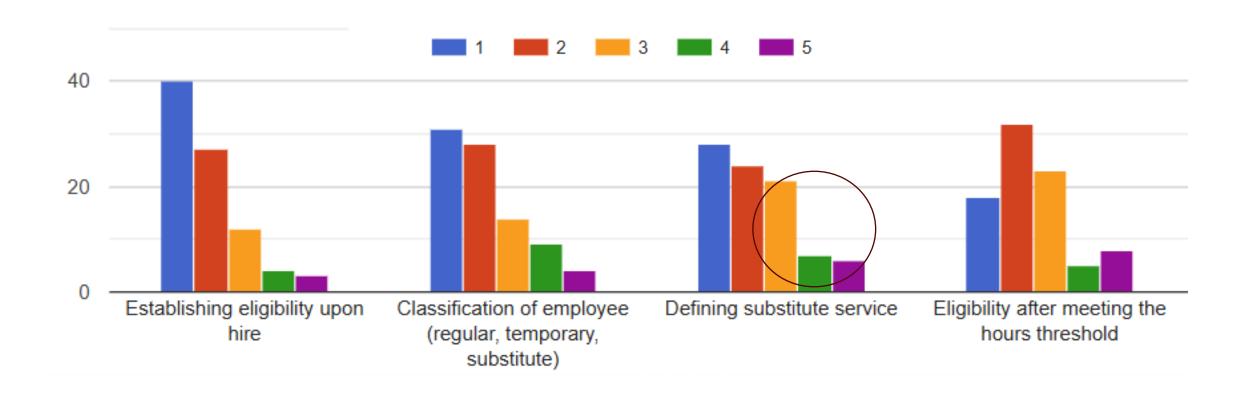
ASSUMING GREG MEETS ALL OTHER ELIGIBILITY REQUIREMENTS, IS HE ELIGIBLE TO PARTICIPATE IN THE PLAN?

POLL QUESTION:

Krista has a contract stating she will work 15-25 hours a week.

ASSUMING KRISTA MEETS ALL OTHER ELIGIBILITY REQUIREMENTS, IS SHE ELIGIBLE TO PARTICIPATE IN THE PLAN?

What do you struggle the most with understanding about retirement? For each topic, rate it on a scale of 1-5, with 1 being the easiest to understand and comply with and 5 being the hardest and what you have the most struggles with.



POLL QUESTION:

SCHOOL: YOU HAVE A TEACHER THAT IS RETIRING.

NPERS: THEY ARE TERMINATING ALL REGULAR SERVICE AND REQUESTING A BENEFIT.

MEMBER: I WANT TO RETIRE FROM TEACHING BUT HELP OUT AT THE SCHOOL ONLY WHERE ALLOWED SO THAT I DON'T JEOPARDIZE MY RETIREMENT.

SCHOOL: WE NEED SOMEONE TO FILL IN TO TAKE TICKETS AT THE VOLLEYBALL GAME TONIGHT.

IS THIS SERVICE ALLOWED?

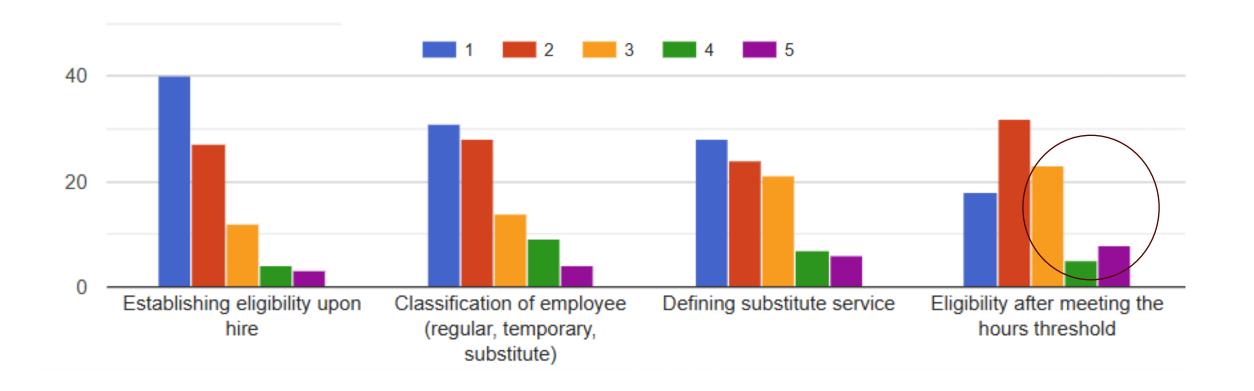
SUBSTITUTE SERVICE

DEFINING SUBSTITUTE FOR RETIREMENT:

- 1. Temporary employee
- 2. Hired to fill in for a regular employee
- 3. Regular employee is temporarily absent

WHY DOES THIS MATTER?

What do you struggle the most with understanding about retirement? For each topic, rate it on a scale of 1-5, with 1 being the easiest to understand and comply with and 5 being the hardest and what you have the most struggles with.



POLL QUESTION (QUESTION TO NPERS):

Community coach records hours using the log and has 3 qualifying months (March, April, and May hours). If they come back the next year, do you enroll them in the next year?

POLL QUESTION (QUESTION TO NPERS):

What if they had March, April, and July as qualifying months?

CLASSIFICATIONS:



TEMPORARY

- ONE YEAR OR LESS
- COMPLETE A PROJECT
- WHEN COMPLETE, EMPLOYMENT ENDS



SUBSTITUTE

- TEMPORARY EMPLOYEE
- FILLING IN FOR A REGULAR EMPLOYEE THAT IS TEMPORARILY ABSENT
- NOT FOR VACANT POSITIONS
- NOT FOR A REGULAR EMPLOYEE



REGULAR

- REGULAR AND ONGOING SERVICE
- IF IT DOESN'T FALL INTO TEMPORARY OR SUBSTITUTE, THEY ARE REGULAR

STATUTE:

- SERVICE MEANS EMPLOYMENT AS A SCHOOL EMPLOYEE AND SHALL NOT BE DEEMED INTERRUPTED BY:
 - (a) TERMINATION AT THE END OF THE CONTRACT WHEN ENTERED INTO A CONTRACT FOR THE NEXT YEAR (AND CONTINUING CONTRACT CLAUSE)
 - (b) <u>TEMPORARY OR SEASONAL SUSPENSION OF SERVICE THAT DOES NOT</u> <u>TERMINATE EMPLOYMENT...</u>

MEETING MANDATORY **HOURS THRESHOLD:**

Average of 20 or more hours







Average of 20 or more hours





Average of 20 or more hours











- > FISCAL YEAR JULY 1 JUNE 30: 3 QUALIFYING CALENDAR MONTHS
 - > CONTRIBUTIONS START ON THE **NEXT** FULL PAYROLL PERIOD
- > TOTAL HOURS IN CALENDAR MONTH / # DAYS IN CALENDAR MONTH X 7 DAYS/WEEK
- > IF 3 MONTHS WERE NOT MET, START OVER IN THE NEXT FISCAL YEAR

QUESTION TO NPERS:

When is a community coach who only works 3 months not a temporary employee when there's no guarantee they will return the next year (you also have the 180-day break in service)?

QUESTION TO NPERS:

If an employee is hired to work at least 20 hours per week (meeting all other eligibility qualifications) and you enroll them, but they end up not working 20 hours a week, what do we do?

How specific does the extra duty log need to be?

What do you struggle the most with understanding about retirement? For each topic, rate it on a scale of 1-5, with 1 being the easiest to understand and comply with and 5 being the hardest and what you have the most struggles with.



Helpful Resources for School - Employer Reporting

NPERS School Plan Eligibility Checklist

School Manual for Employer Contacts (PDF)

Forms for School Employer Contacts

New Member Information Packet (PDF)

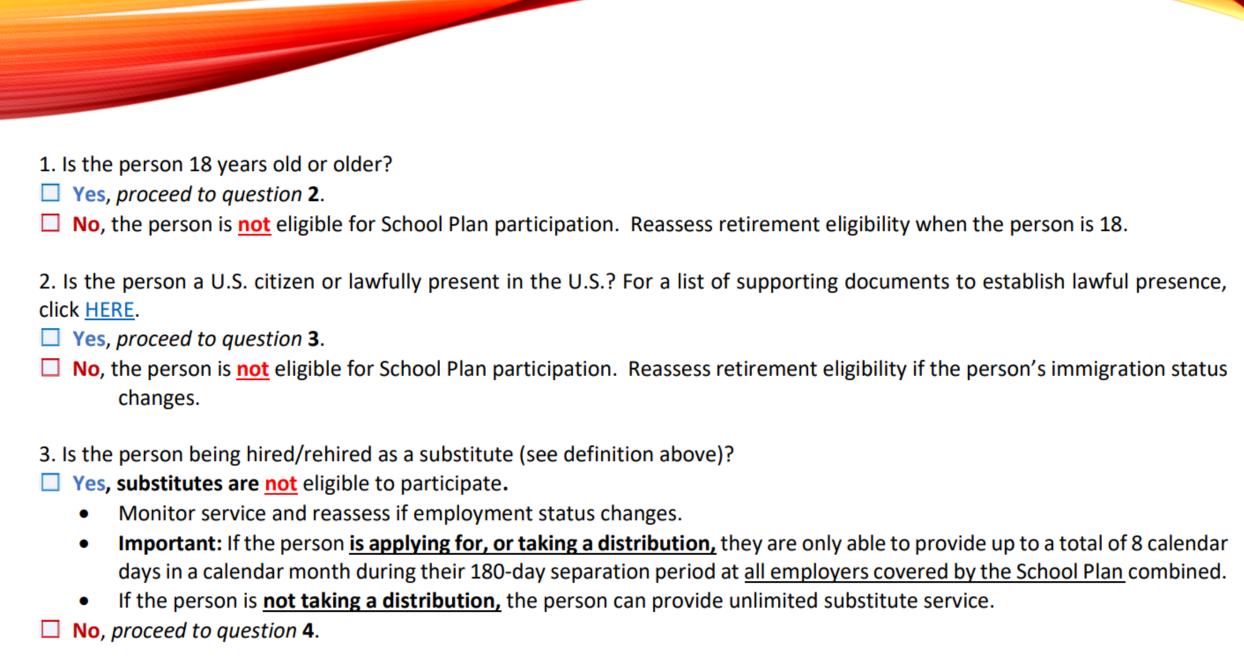
Terminating Member Information Packet (PDF)

Required Minimum Distribution Packet (PDF)

Immigrations Eligibility Guidelines (PDF)

Military Service Guidebook (PDF)

LB645 Notification (PDF)



| 4. Is the person being hired/rehired as a temporary employee (see definition above)? |
|--|
| ☐ Yes, temporary positions are not eligible to participate. |
| Monitor service and reassess if employment status changes or the duration exceeds one year. |
| Important: If the person is applying for, or taking a distribution, they cannot provide any temporary service within the |
| 180-day separation period at any employer covered by the School Plan. |
| If the person is not taking a distribution, the employee can perform true temporary service if: |
| It is not an extension of their regular service and |
| There is clear documentation to support the temporary status. |
| No, this person is considered a regular employee and working on an ongoing basis. Proceed to question 5. |
| 5. Has the person taken a distribution (see definition above) from the Nebraska Public School Retirement system? |
| ☐ Yes, proceed to question 6 . |
| No, proceed to question 7. |
| |
| 6. Has the individual satisfied the 180-day separation period? |
| ☐ Yes, proceed to question 8. |
| No, CAUTION!! Individuals who are applying for, or have taken, a distribution must incur a 180-day separation period prior |
| to reemployment at ANY participating school district or ESU. During this 180-day separation period, they may only |
| provide up to a total of 8 calendar days in a calendar month of unpaid voluntary or substitute service. You must notify |
| NPERS if the person is rehired during the 180-day separation period, and they will be required to repay the distribution |
| in full. Internal audit – establishing eligibility upon rehire |

| 7. Was this person previously employed at YOUR district (or ESU) and participating in the Nebraska Public School Retiremen |
|--|
| Plan due to hours worked during that time? |
| ■ Yes, it is mandatory for this person to contribute regardless of intention of hours to be worked. Start contributions immediately. |
| No, proceed to question 8. |
| 8. Will the person be working at your school district for 20 or more hours per week? |
| ☐ Yes, participation is mandatory. Begin participation immediately . |
| No, in order to participate, the person must be hired to work in a position requiring at least 20 hours per week on an ongoing |
| regular basis. If the intention of hours worked is less than 20 or unknown at the time of hire, follow these steps: |
| Monitor all hours worked at your district. |
| If the position originally was intended for work less than 20 hours per week but changes to a position requiring 20 o more hours per week, the person should be enrolled in the Plan at the time of the hours of intention change. |
| If the person is initially hired to work less than 20 hours a week or the expected number of hours to be worked is unknown, the hours need to be tracked for eligibility. |

- If the person ends up working an average of 20 hours or more per week in three calendar months of the Plan year (July 1 – June 30), they must be enrolled in the Plan.
 - Calculation used to determine this is: total number of hours worked in a calendar month divided by the actual number of days in the month times 7. Eligibility calculator can be found here.
 - The 3 calendar months do not need to be consecutive.
 - 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.

QUESTION TO NPERS:

HOW DO WE FIND OUT IF A RETIRED TEACHER HAS APPLIED FOR, OR TAKEN, A DISTRIBUTION TO HELP WITH SUBSTITUTE WORK ALLOWED?

QUESTION TO THE GROUP:

WHY DOES THIS MATTER?

QUESTION TO THE NPERS:

IF YOU HIRE A RETIRED TEACHER FOR A LONG-TERM SUB (45 DAYS), DO I

POLL QUESTION: (QUESTION TO THE NPERS):

IF YOU HIRE A RETIRED TEACHER FOR A LONG-TERM SUB (45 DAYS), DO I

CLASSIFICATIONS:



TEMPORARY

- ONE YEAR OR LESS
- COMPLETE A PROJECT
- WHEN COMPLETE, EMPLOYMENT ENDS



SUBSTITUTE

- TEMPORARY EMPLOYEE
- FILLING IN FOR A REGULAR EMPLOYEE THAT IS TEMPORARILY ABSENT
- NOT FOR VACANT POSITIONS
- NOT FOR A REGULAR EMPLOYEE



REGULAR

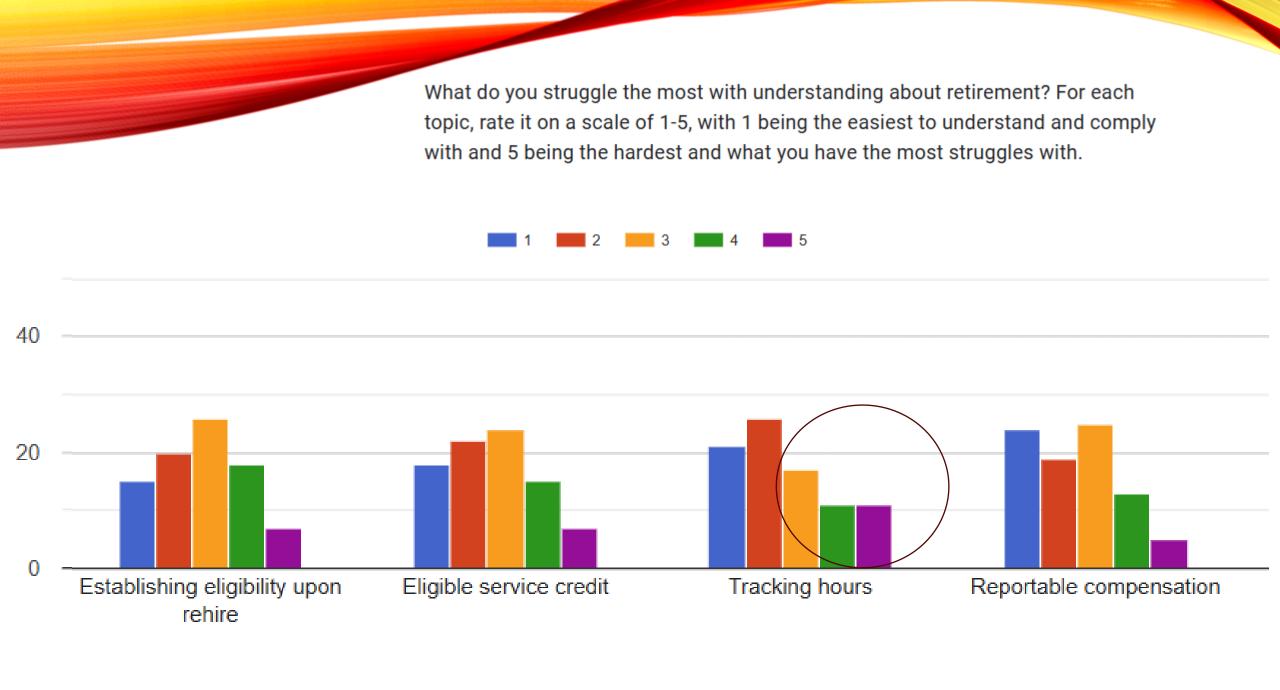
- REGULAR AND ONGOING SERVICE
- IF IT DOESN'T FALL INTO TEMPORARY OR SUBSTITUTE, THEY ARE REGULAR

What do you struggle the most with understanding about retirement? For each topic, rate it on a scale of 1-5, with 1 being the easiest to understand and comply with and 5 being the hardest and what you have the most struggles with.



STATUTE:

- CREDITABLE SERVICE INCLUDES:
 - WORKING DAYS
 - SICK DAYS
 - VACATION DAYS
 - HOLIDAYS
 - ANY OTHER LEAVE DAYS FOR WHICH THE EMPLOYEE IS PAID REGULAR WAGES
 AS PART OF THE EMPLOYEE'S AGREEMENT WITH THE EMPLOYER
- DOES NOT INCLUDE:
 - WHEN A MEMBER IS COMPENSATED FOR LESS THAN MINIMUM WAGE
 - UNUSED LEAVE DAYS
- CANNOT RECEIVE TWO SERVICE HOURS FOR ONE HOUR OF SERVICE



POLL QUESTION: (QUESTION TO NPERS):

IF YOU HAVE A COACH WHOSE ONLY JOBS ARE COACHING ONE SPORT EVERY YEAR AND SUBSTITUTE TEACHING, WHAT HOURS DO YOU USE TO EVALUATE PUTTING THEM IN THE PLAN OR NOT?

QUESTION TO NPERS:

> WOULD THEY BE CONSIDERED A REGULAR EMPLOYEE?

QUESTION TO THE GROUP:

WHAT MAKES SOMEONE A REGULAR EMPLOYEE? WHEN DO YOU TRACK HOURS?

STATUTE:

- SERVICE MEANS EMPLOYMENT AS A SCHOOL EMPLOYEE AND SHALL NOT BE DEEMED INTERRUPTED BY:
 - (a) TERMINATION AT THE END OF THE CONTRACT WHEN ENTERED INTO A CONTRACT FOR THE NEXT YEAR (AND CONTINUING CONTRACT CLAUSE)
 - (b) <u>TEMPORARY OR SEASONAL SUSPENSION OF SERVICE THAT DOES NOT TERMINATE EMPLOYMENT...</u>
- REGULAR EMPLOYEE MEANS:
 - AN EMPLOYEE HIRED/UNDER CONTRACT IN A REGULAR FT OR PT POSTION ON AN ONGOING BASIS FOR 20 OR MORE HOURS A WEEK.
 - AN EMPLOYEE HIRED ON A REGULAR/ONGOING BASIS FOR UNDER 20 HOURS A WEEK, BUT WHO PROVIDES AN AVERAGE OF 20 OR MORE HOURS A WEEK IN ANY 3 CALENDAR MONTHS OF THE PLAN YEAR, SHALL BEGIN CONTRIBUTIONS....

CLASSIFICATIONS:



TEMPORARY

- ONE YEAR OR LESS
- COMPLETE A PROJECT
- WHEN COMPLETE, EMPLOYMENT ENDS



SUBSTITUTE

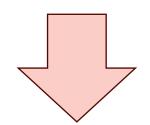
- TEMPORARY EMPLOYEE
- FILLING IN FOR A REGULAR EMPLOYEE THAT IS TEMPORARILY ABSENT
- NOT FOR VACANT POSITIONS
- NOT FOR A REGULAR EMPLOYEE



REGULAR

- REGULAR AND ONGOING SERVICE
- IF IT DOESN'T FALL INTO TEMPORARY OR SUBSTITUTE, THEY ARE REGULAR

TRACKING HOURS:



To establish eligibility:











<u>REGULAR</u>

SUBSTITUTE

TEMPORARY



REGULAR

Once eligibility is established, to track and report:











REGULAR

SUBSTITUTE

TEMPORARY

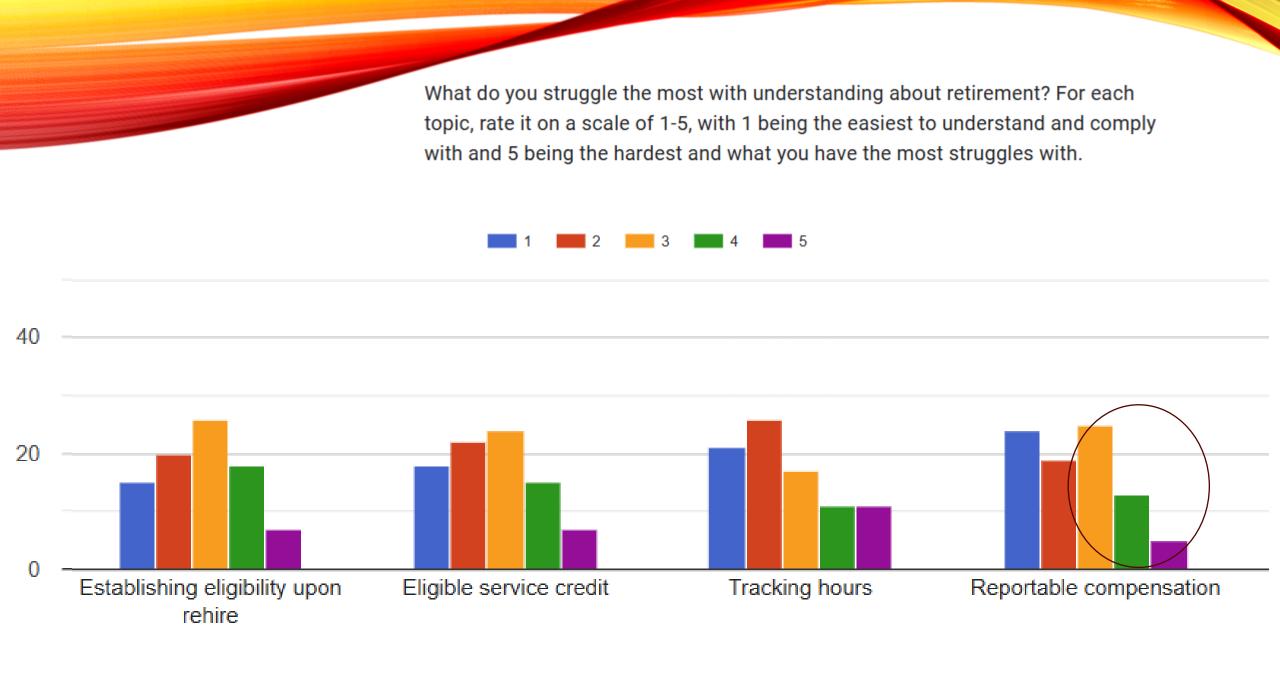
QUESTION TO NPERS:

ADDITIONAL PAY AND HOURS REPORTED: A COACH/SPONSOR RECEIVES ADDITIONAL PAY PER TRIP IF THEY ARE REQUIRED TO DRIVE THEIR OWN STUDENTS TO AN ACTIVITY. RETIREMENT IS CALCULATED BUT ZERO HOURS ARE REPORTED BECAUSE THE SAME HOUR IS REPORTED IN THEIR EXTRA DUTY HOURS TURNED IN.

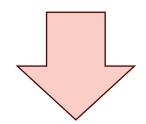
SAME WITH A PARA GETTING EXTRA PAY FOR COVERING A CERTIFIED TEACHER. THEY ARE USING THE TIME CLOCK FOR HOURS WORKED.

POLL QUESTION:

WHAT HOURS DO YOU REPORT?



ELIGIBLE COMPENSATION:





REGULAR

Once eligibility is established, to track and report:



ELIGIBLE COMPENSATION:

Compensation means gross wages payable to the member for personal services performed during the plan year to include:

- OT
- Retirement contributions
- Retroactive pay due to court order
- Amounts contributed by the member to other retirement plans

Compensation does not include:

- Cash in lieu
- Fringe benefits/cash awards
- Reimbursements for expenses
 - Unused leave payout
 - Per diems
- Bonuses for services not actually rendered
- Early retirement inducements/severance pay

POLL QUESTION - (QUESTION TO NPERS):

If there is no break in employment, but an employee's schedule changes to below 20 hours per week, do you continue in the Plan?

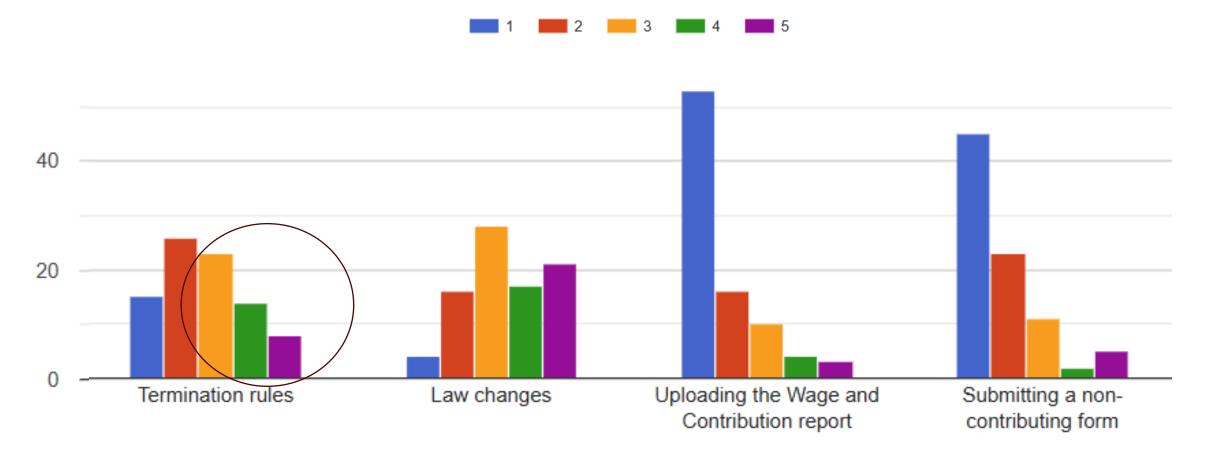
QUESTION TO THE GROUP:

When can contributions stop?

STATUTE:

- REGULAR EMPLOYEE MEANS:
 - AN EMPLOYEE HIRED/UNDER CONTRACT IN A REGULAR FT OR PT POSTION ON AN ONGOING BASIS FOR 20 OR MORE HOURS A WEEK.
 - AN EMPLOYEE HIRED ON A REGULAR/ONGOING BASIS FOR UNDER 20 HOURS A WEEK, BUT WHO PROVIDES AN AVERAGE OF 20 OR MORE HOURS A WEEK IN ANY 3 CALENDAR MONTHS OF THE PLAN YEAR, SHALL BEGIN CONTRIBUTIONS AND SHALL BE DEEMED A REGULAR EMPLOYEE FOR ALL FUTURE EMPLOYMENT WITH THE SAME EMPLOYER

What do you struggle the most with understanding about retirement? For each topic, rate it on a scale of 1-5, with 1 being the easiest to understand and comply with and 5 being the hardest and what you have the most struggles with.



- 1. DOES THE ALLOWABLE SUBSTITUTE SERVICE AFTER TERMINATION VARY CONSIDERING WHETHER THEY HAVE JUST QUIT OR ACTUALLY RETIRED?
- 2. IF YOU ARE HIRING A RETIRED TEACHER BACK OR HIRING A TRUE SUBSTITUTE, WHEN DO YOU TAKE OUT RETIREMENT AND WHEN DON'T YOU?
- 3. IF THEY HAVE NOT TAKEN A DISTRIBUTION AT THE TIME THEY ARE REHIRED AS A SUBSTITUTE BUT LATER APPLY FOR/TAKE A DISTRIBUTION, HOW DOES THE 180-DAY RULE APPLY?
- 3.a. REMINDER OF HOW TO TREAT TERMINATED EMPLOYEES WHO RETURN TO SUB: RETIREES & JUST QUIT FT.
- 4. RETIRED, DOES SUBSTITUTING, THEN DECIDES TO COME BACK FT?
 4.a. RETIRED, DOES SUBSTITUTING, THEN DECIDES TO COME BACK PT?

TERMINATION RULES

DEFINING TERMINATION FOR RETIREMENT PURPOSES

DEFINING DISTRIBUTION

REQUESTING/TAKING A DISTRIBUTION: WHAT SERVICE IS ALLOWED

180-DAY SEPARATION PERIOD: LB 198 (MARCH 19, 2024)

NOT REQUESTING/TAKING A DISTRIBUTION: WHEN TO CONTINUE CONTRIBUTIONS

John was a middle school math teacher that also coached basketball and track. He retired at the end of FYE25. His last day worked was 5/25/25, but his contract end date was 5/31/25. NPERS received John's application for retirement on April 2, 2025. John returns as a substitute in January 2026 and asks to coach track. Do you have John fill the track position?

Patty is contributing at your school as a para, working 30 hours a week. On Friday, March 22, 2025, Patty decides to terminate her para position. On Monday, March 25, 2025, Patty applies for an open position at your school to help paint the bathrooms because they were vandalized. Do you start contributions on Patty?

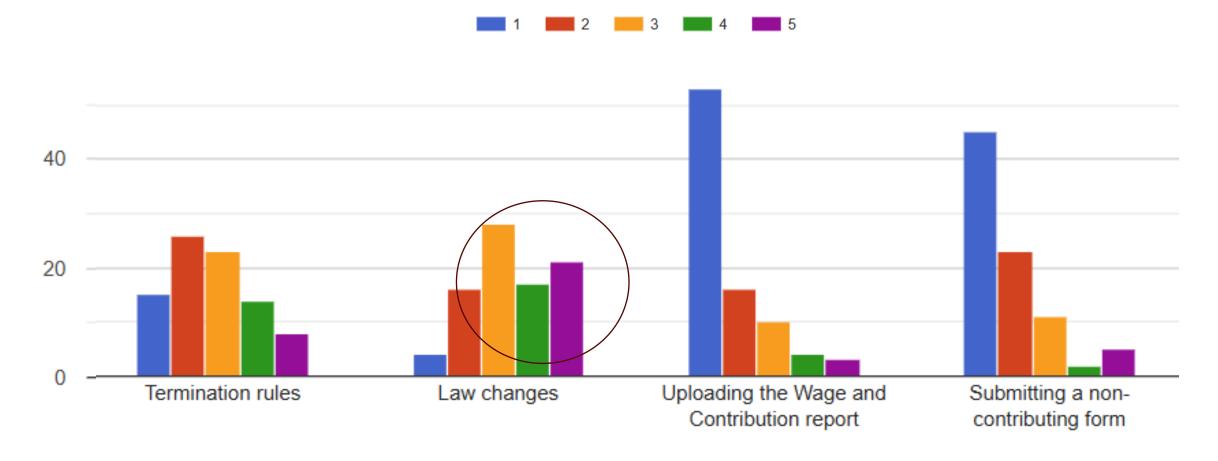
Marcus was contributing at your school 6 years ago when he was a cook. Marcus reapplied and was hired for the custodian position posted. Do you start contributions for Marcus?

Donna is a teacher that retired in May 2025. On August 15th, 2025, you are informed the new teacher hired to fill Donna's position had a family emergency and needed to move to California to take care of her mom. Donna has agreed to come back and substitute until you find a replacement. Has Donna had a bona fide separation?

Tom retired in May 2025. In August and September, Tom provided periodic substitute bus driving and activity route driver service. Activity route driving is typically assigned to bus route drivers. Did Tom have a bona fide separation?

Melissa terminated her office position in January 2024. She provided 8 days of substitute service in February, March, April, and May. Melissa decided to go work at a private school for FYE25 and take a rollover from her School Plan account. She submits an application in June 2025. When is her 180-day separation period?

What do you struggle the most with understanding about retirement? For each topic, rate it on a scale of 1-5, with 1 being the easiest to understand and comply with and 5 being the hardest and what you have the most struggles with.



LAW CHANGES

CURRENT:

CONTRIBUTION RATE CHANGES

SEPTEMBER:

FORMULA FOR AVERAGE OF 20 HOURS

ADDITION FOR LEARNER'S PERMIT AND EXTENSION OF EXPIRATION DATE FOR LAWFUL PRESENT DOCUMENTATION

INADVERTENT OVERPAYMENT EXCEPTION

270 DAYS FOR APPLICATION

What do you struggle the most with understanding about retirement? For each topic, rate it on a scale of 1-5, with 1 being the easiest to understand and comply with and 5 being the hardest and what you have the most struggles with.



MAKING ADJUSTMENTS

- INELIGIBLE CONTRIBUTIONS
 - EXCESS CONTRIBUTIONS
- INSUFFICIENT CONTRIBUTIONS
 - PAY VS. REPORTING
 - MATERNITY LEAVE
- IF EMPLOYER FOUND THE MISTAKE
 - DURING AN AUDIT

What do you struggle the most with understanding about retirement? For each topic, rate it on a scale of 1-5, with 1 being the easiest to understand and comply with and 5 being the hardest and what you have the most struggles with.



- 1. WHAT IS REQUIRED BY LAW WHEN REPORTING EXTRA DUTY?
- 2. HOW DOES TRACKING/REPORTING EXTRA DUTY HOURS MAKE SENSE IN THE BIG PICTURE?
 - 3. HOW AND WHEN DO WE TRACK AND REPORT EXTRA DUTY HOURS?
 - 4. CAN YOU PROVIDE A STEP-BY-STEP EXTRA DUTY REPORTING INFORMATION FOR WHEN IT IS PAID EVENLY OVER THE WHOLE YEAR?
 - 5. IF STAFF ONLY TURN IN HOURS IN MAY FOR EXTRA DUTY SERVICE RENDERED FROM JANUARY MAY, WHEN ARE WE EXPECTED TO COMPLETE ADJUSTMENTS WHEN THEY FAILED TO TURN IN LOGS?

STATUTE:

- SERVICE MEANS EMPLOYMENT AS A SCHOOL EMPLOYEE AND SHALL NOT BE DEEMED INTERRUPTED BY:
 - (a) TERMINATION AT THE END OF THE CONTRACT WHEN ENTERED INTO A CONTRACT FOR THE NEXT YEAR (AND CONTINUING CONTRACT CLAUSE)
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STATUTE:

- 1,000 HOURS OF SERVICE EQUALS ONE YEAR OF SERVICE CREDIT
- < 1,000 HOURS OF SERVICE EQUALS 1/1000 OF A YEAR'S SERVICE CREDIT FOR EACH HOUR WORKED
- GRANTS NPERS/PERB THE AUTHORITY TO ADMINSITER THE SCHOOL PLAN, INCLUDING
 - AUTHORITY TO ADOPT RULES AND REGULATIONS
 - PRESCRIBE HOW, WHEN, AND IN WHAT FORM, INFORMATION MUST BE PROVIDED TO NPERS BY EMPLOYEES AND EMPLOYERS COVERED BY THE SCHOOL PLAN
- WE HAVE SEVERAL ADDITIONAL GUIDANCE MATERIALS WE CAN PROVIDE, ABOVE AND BEYOND THE MANUALS, WORKSHOPS, HANDBOOKS, AND TOOLS PUBLISHED TO ASSIST IN UNDERSTANDING THE EXTRA DUTY WAGES AND HOURS.

- 1. WHAT IS REQUIRED BY LAW WHEN REPORTING EXTRA DUTY?
- YOUR RETIREMENT ELIGIBILITY <u>AND</u> SERVICE CREDIT ARE BASED ON HOURS OF SERVICE RENDERED.
 - STATUTE PROVIDES THESE REQUIREMENTS.
 - STATUTE PROVIDES THE PERB/NPERS THE AUTHORITY TO ADOPT/ENFORCE RULES AND PROVIDE HOW AND WHEN INFORMATION IS RECEIVED BY NPERS.

2. HOW DOES TRACKING/REPORTING EXTRA DUTY HOURS MAKE SENSE IN THE BIG PICTURE?

SCENARIO: Tom is 25 and just hired on as a FT teacher with five 8-hour shifts/week and as a coach to work five 3-hour shifts a week in the weight room. Total intention of hours to be worked: 11 hours/day, 55 hours/week

Full year: 185 days/year X 11 hours/day = 2035 hours/year **Half year:** 93 days/year X 11 hours/day = 1023 hours/year

Not tracking/half year: 93 days/year X 8 hours/day = 744 hours/year

- > This creates a .256 deficit in service credit for the year.
- > In a 30-year career, Tom receives 22.32 years of service credit instead of 30.
- > This equates to approximately 25% decrease in lifetime benefit.
- > Prevents satisfying the Rule of 85 for an unreduced, early retirement.

- 3. HOW AND WHEN DO WE TRACK AND REPORT EXTRA DUTY HOURS?
 - ✓ Track hours to determine eligibility.
 - ✓ Track and report hours when eligibility is established.

SCENARIO: Sara is 25 and just hired on as a PT para with five 3-hour shifts/week and as a trainer to work five 1-hour shifts a week in the first 18 weeks of the fall semester of each school year. Total intention of extra duty hours be worked: 5 hours/week X 18 weeks = 90 hours total

If total hours are reported all year instead of when worked: 90 hours / 36 weeks = 2.5 hours/week Total PT hours/week (13) + extra duty hours (2.5) = 17.5 total hours/week

- > This would not indicate eligibility
- **If hours are reported when worked:** 90 hours / 18 weeks = 5 hours/week Total PT hours/week (15) + extra duty hours (5) = 20 hours/week
 - > This would indicate eligibility
- This makes all the difference in determining whether Sara can participate in the plan: a difference of 0 service credit or partial service credit for a lifetime benefit.
 INTERNAL AUDIT EXTRA DUTY WAGES AND HOURS

4. CAN YOU PROVIDE A STEP-BY-STEP EXTRA DUTY REPORTING INFORMATION FOR WHEN IT IS PAID EVENLY OVER THE WHOLE YEAR?

4.a. KSB model – allowed or not allowed?

- ✓ Service hours and wages should be reported when worked/earned.
- ✓ If paid separately, an adjustment form should be submitted to allocate the wages/hours when worked/earned.

'KSB model' provides direction from the district that extra duty service is **expected** all year round, therefore, wages and hours will be reported accordingly.

'KSB model' provides direction for members already meeting at least 1100 service hours a year that tracking does not need to happen. NPERS guidance is to report all service hours and wages when worked/earned.

5. IF STAFF ONLY TURNS IN HOURS IN MAY FOR EXTRA DUTY SERVICE RENDERED FROM JANUARY – MAY, WHEN ARE WE EXPECTED TO COMPLETE ADJUSTMENTS WHEN THEY FAILED TO TURN IN LOGS?







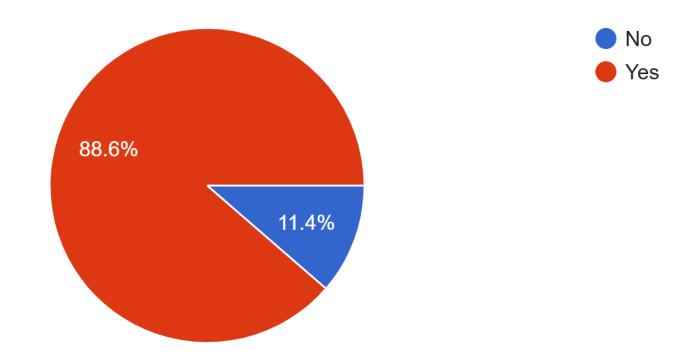
NON-CONTRIBUTING EMPLOYEES

PART-TIME CONTRIBUTING EMPLOYEES

FULL-TIME CONTRIBUTING EMPLOYEES

Do you use the School Employer Manual to help answer your questions?

Do you use the School Employer Manual to help answer your questions? 88 responses



Additional questions from the Pre-Workshop survey:

- FAQ Sheet wanted fill out the survey so we can create this!
- List of staff to ask questions to: npers.schoolerreporting@nebraska.gov
- Navigating the website
- Legislative changes/statutes are too hard
- Be available to present/explain NPERS (in person or virtually and in simple language) to employees
- Training to administrators
- How do retirees get their retirement numbers: Member must call Member Services
- How does a beneficiary proceed: Contact Member Services
- Can independent contractors become subs later on in the school year?