



EXAMPLE 1: Moving from one Job Category to another

In this example, the member was reported as PT for January and February 2016 but is employed with another LAU as R. A member cannot be reported under two job categories during a period. Therefore, the member needs to be moved from PT to R as follows:

Determine which Form 9s are required to move the wages and contributions. Located at www.nmerb.org, click on Employers tab, under Forms for Employer Contribution Reporting.

- **Form 9** – Regular Members reported as “R” and “RU”
- **Form 9a** – ARP Members reported as “AP”
- **Form 9b** – Return to Work, ERA or PERA, reported as “RT”, “RP”, “TU”, and “PU”
- **Form 9c** – No Contributions - Return to Work Exception – reported as “RE”, “RW”, and “PT”

Because we will be moving from one job category to another, two Form 9s will be needed. In this scenario, a Form 9c and 9 are required. The Form 9c will have negative amounts to remove the PT wages, the Form 9 will have positive amounts to add to the R job category.

To remove the wages reported under the incorrect PT job category complete the Form 9c as follows:

Enter the **School Name**, **Employee Name**, **Employee SS#**, **Adjustment** line, check the **Over Reported Salary** line and the **PT** job category line.

| | | | |
|---|-------------------------------------|---|---|
| → | SCHOOL NAME: | <u>The Testing School</u> | |
| → | EMPLOYEE NAME: | <u>Jon Johnson</u> | → EMPLOYEE SS#: <u>123-45-6789</u> |
| | | → Adjustment(s) will appear on electronic file named: | <u>TTS032016W1</u> |
| | | | INDICATE JOB CATEGORY: |
| → | <input checked="" type="checkbox"/> | <u>X</u> Over Reported Salary | <input type="checkbox"/> RE (ERB Retiree) |
| | | <input type="checkbox"/> Under Reported Salary | <input type="checkbox"/> RW (ERB Retiree) |
| | | | → <input checked="" type="checkbox"/> PT (not an ERB Retiree) |

Next, enter an explanation for the adjustment:

| | |
|----------------------------|--|
| Explanation of adjustment. | <u>Member was reported as PT but works for another LAU as R.</u> |
| | <u>Moving from PT to R.</u> |

Then, complete the **Period to be Adjusted** and **Salary** sections:

**If removing more than one period, each period should be entered on a separate line.

The period to be adjusted will always be the last day of the month you are adjusting.

| EACH PERIOD TO BE ADJUSTED | | SALARY | |
|-------------------------------|-------|------------|-------|
| 1/31/2016 | \$ | (750.00) | |
| 2/29/2016 | \$ | (750.00) | |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| TOTALS: | \$ | (1,500.00) | |
| | | (1) | |

Each period listed on the Form 9c should appear on the Work Report as an adjustment and a negative amount, because the PT job category does not have contributions, it will not show up on the Form 100. For this Form 9c there should be two negative entries, marked as adjustments, on the Work Report.

Next, complete a Form 9 with positive amounts to move the wages and contributions to the R job category.

Enter the **School Name**, **Employee Name**, **Employee SS#**, **Adjustment line**, check the **Underpayment line** and the correct job category. The **Total Adjustment Amount** is filled in after entering the contributions below.

SCHOOL NAME: The Testing School

EMPLOYEE NAME: Jon Johnson EMPLOYEE SS#: 123-45-6789

| | | |
|---|--|--|
| <p style="text-align: center;">TOTAL</p> <p>ADJUSTMENT AMT: \$ <u>369.00</u></p> <p style="text-align: center; font-size: small;">Total adj. = (2) + (3) below</p> | <p>The total must be reported on Line 1 of the Form 100 in the Under or Over payment Columns</p> | <p>*Adjustment(s) will appear on electronic file named: <u>TTS032016W1</u></p> |
|---|--|--|

PLEASE CHECK ONE:

Overpayment (Amounts must be shown as negative) R
 Underpayment (Amounts must be shown as positive) RU

Next, enter the explanation for the adjustment:

Explanation of adjustment. Member was reported as PT but works for another LAU as R.

Moving from PT to R.

Then, complete the **Period, Salary, Member Contributions, and Employer Contributions.**

| <u>EACH PERIOD TO BE ADJUSTED</u> | <u>SALARY</u> | <u>MEMBER CONTRIBUTIONS</u> | <u>EMPLOYER CONTRIBUTIONS</u> |
|---------------------------------------|--------------------|---------------------------------|-----------------------------------|
| 1/31/2016 | \$ 750.00 | \$ 80.25 | \$ 104.25 |
| 2/29/2016 | \$ 750.00 | \$ 80.25 | \$ 104.25 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTALS: | \$ 1,500.00 | \$ 160.50 | \$ 208.50 |
| | (1) | (2) | (3) |

The **Member and Employer Contributions** column totals are added and entered on the **Total Adjustment Amount:**

EMPLOYEE NAME: _____ EMPLOYEE SSN: _____

| | | |
|--|--|---|
| TOTAL ADJUSTMENT AMT: \$ 369.00 | <i>The total must be reported on Line 1 of the Form 100 in the Under or Over payment Columns</i> | <i>*Adjustment(s) will appear on electronic file named: _____ TTS032016W1</i> |
|--|--|---|

Total adj. = (2) + (3) below

PLEASE CHECK ONE:

The **Total Adjustment Amount** must show on the Form 100 on the **Underpayment line**, it is not reflected under Salaries, Employee Contrib. or Employer Contrib.

Administrative Unit: The Testing School For Period Ending: 03/31/2016

Electronic Report Filename: TTS032016W1 Wire Date: 04/10/2016

Educational Retirement Act Contributions (R) wages greater than \$20,000.00

| | | | | | |
|--------------|----------------------------|----------------------------|--------------|---------------|------------------------|
| \$ 10,000.00 | \$ 1,070.00 | \$ 1,390.00 | | \$ 369.00 | \$ 2,829.00 |
| Salaries | Employee Contrib. (10.70%) | Employer Contrib. (13.90%) | Overpayments | Underpayments | Total R' Contributions |

For each period listed on the Form 9, an entry should appear on the Work Report as an adjustment. For this Form 9 there should be two positive adjustments, one for January and one for February.

If you need help creating the adjustments on the Work Report, please contact your software provider.

If you have questions, please contact an NMERB analyst:

- | | | |
|-----------------|---------------------|---|
| Rosalie Garcia | Phone: 505-476-6144 | Email: Rosalie.Garcia1@state.nm.us |
| Jessica Tapia | Phone: 505-476-6101 | Email: Jessica.Tapia2@state.nm.us |
| Joan Duran-Kuck | Phone: 505-476-6106 | Email: Joan.Duran@state.nm.us |
| Megan Mannila | Phone: 505-476-6105 | Email: Megan.Mannila@state.nm.us |

EXAMPLE 1: Moving from one Job Category to another

EDUCATIONAL RETIREMENT BOARD
 701 CAMINO DE LOS MARQUEZ
 P.O. BOX 26129
 SANTA FE, NM 87502-0129
 PHONE: (505) 827-8030 FAX NUMBER: (505) 827-8010



ADJUSTMENTS TO MONTHLY REPORTS

Return to Work "RE" and "RW" OR "PT" NO CONTRIBUTIONS TO REPORT

This form must be completed, signed and submitted to the Educational Retirement Board when an employee has been reported with an incorrect Job Category on a previous report. **This will not affect contributions.** Please fax to this office as soon as the error is discovered and retain the original for your records.

***Remember that the electronic file should include all entries as they appear on this form.**

SCHOOL NAME: The Testing School

EMPLOYEE NAME: Jon Johnson EMPLOYEE SS#: 123-45-6789

Adjustment(s) will appear on electronic file named: TTS032016W1

INDICATE JOB CATEGORY:

Over Reported Salary
 Under Reported Salary
 RE (ERB Retiree)
 RW (ERB Retiree)
 PT (not an ERB Retiree)

NOTE: If this adjustment is due to a Job Category reported in error you might need to complete 2 Form 9's. Refer to instructions.

Explanation of adjustment. Member was reported as PT but works for another LAU as R.
Moving from PT to R.

| EACH PERIOD TO BE ADJUSTED | SALARY |
|----------------------------|---------------|
| 1/31/2016 | \$ (750.00) |
| 2/29/2016 | \$ (750.00) |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| TOTALS: | \$ (1,500.00) |

SIGNATURE OF AUTHORIZED OFFICIAL: 
 DATE: 3/15/16

ERB FORM 9C
 REVISED 02/23/05

EDUCATIONAL RETIREMENT BOARD
 701 CAMINO DE LOS MARQUEZ
 P.O. BOX 26129
 SANTA FE, NM 87502-0129
 PHONE: (505) 827-8030 FAX NUMBER: (505) 827-8010



ADJUSTMENTS TO MONTHLY REPORTS
Regular Members "R" and "RU"

This form must be completed, signed and submitted to the Educational Retirement Board when an employee has been over or under paid and the incorrect amount was reported on a previous report. To prevent an overpayment of withdrawn (refunded) contributions, fax to this office as soon as the error is discovered and retain the original for your records.

***Remember that the electronic file should include all entries as they appear on this form.**

SCHOOL NAME: The Testing School

EMPLOYEE NAME: Jon Johnson EMPLOYEE SS#: 123-45-6789

| | | |
|---|--------------------------------------|---|
| TOTAL | <i>The total must be reported on</i> | *Adjustment(s) will appear on electronic file named: <u>TTS032016W1</u> |
| ADJUSTMENT AMT: \$ <u>369.00</u> | <i>Line 1 of the Form 100 in the</i> | |
| <small>Total adj. = (2) + (3) below</small> | <i>Under or Over payment Columns</i> | |

PLEASE CHECK ONE:

Overpayment *(Amounts must be shown as negative)* R
 Underpayment *(Amounts must be shown as positive)* RU

NOTE: If this adjustment is due to a Job Category reported in error you might need to complete 2 Form 9's. Refer to instructions.

Explanation of adjustment. Member was reported as PT but works for another LAU as R.
Moving from PT to R.

| <u>EACH PERIOD TO BE ADJUSTED</u> | <u>SALARY</u> | <u>MEMBER CONTRIBUTIONS</u> | <u>EMPLOYER CONTRIBUTIONS</u> |
|-----------------------------------|---------------------------|-----------------------------|-------------------------------|
| <u>1/31/2016</u> | <u>\$ 750.00</u> | <u>\$ 80.25</u> | <u>\$ 104.25</u> |
| <u>2/29/2016</u> | <u>\$ 750.00</u> | <u>\$ 80.25</u> | <u>\$ 104.25</u> |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTALS: | <u>\$ 1,500.00</u> (1) | <u>\$ 160.50</u> (2) | <u>\$ 208.50</u> (3) |

SIGNATURE OF AUTHORIZED OFFICIAL: 

DATE: 3/15/16