



**EXAMPLE 3: Adding wages to a prior period**

In this example the member turned in a late timesheet. The wages and contributions belong to January 2016 but were reported with the February 2016 reporting. A Form 9 is required to add the wages and contributions to January, the month in which the wages and contributions were earned.

Only one Form 9 is necessary to add the wages and contributions. The Form 9 for R or RU members is used in this example.

Enter the **School Name, Employee Name, Employee SS#, Adjustment line**, check the **Underpayment** line and the **R** job category line.

SCHOOL NAME: <u>ABC School</u>							
EMPLOYEE NAME: <u>John Johnson</u>	EMPLOYEE SS#: <u>123-45-6789</u>						
<table border="1"> <tr> <td><b>TOTAL</b></td> <td><i>The total must be reported on</i></td> </tr> <tr> <td>ADJUSTMENT AMT: \$ <u>246.00</u></td> <td><i>Line 1 of the Form 100 in the</i></td> </tr> <tr> <td><i>Total adj. = (2) + (3) below</i></td> <td><i>Under or Over payment Columns</i></td> </tr> </table>	<b>TOTAL</b>	<i>The total must be reported on</i>	ADJUSTMENT AMT: \$ <u>246.00</u>	<i>Line 1 of the Form 100 in the</i>	<i>Total adj. = (2) + (3) below</i>	<i>Under or Over payment Columns</i>	*Adjustment(s) will appear on electronic file named: <u>ABC022016W1</u>
<b>TOTAL</b>	<i>The total must be reported on</i>						
ADJUSTMENT AMT: \$ <u>246.00</u>	<i>Line 1 of the Form 100 in the</i>						
<i>Total adj. = (2) + (3) below</i>	<i>Under or Over payment Columns</i>						
<b>PLEASE CHECK ONE:</b>							
<input type="checkbox"/> Overpayment	<i>(Amounts must be shown as negative)</i>						
<input checked="" type="checkbox"/> Underpayment	<i>(Amounts must be shown as positive)</i>						
	<input checked="" type="checkbox"/> R <input type="checkbox"/> RU						

Next, enter an explanation for the adjustment:

Explanation of adjustment. Member turned in late time sheet, add wages to January 2016.

Then, complete the **Period to be Adjusted, Salary, and Contribution** sections:  
 \*\* The period to be adjusted will always be the last day of the month you are adjusting.

<u>EACH PERIOD</u> <u>TO BE ADJUSTED</u>	<u>SALARY</u>	<u>MEMBER</u> <u>CONTRIBUTIONS</u>	<u>EMPLOYER</u> <u>CONTRIBUTIONS</u>
<u>1/31/2016</u>	\$ <u>1,000.00</u>	\$ <u>107.00</u>	\$ <u>139.00</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>TOTALS:</b>	\$ <u>1,000.00</u> (1)	\$ <u>107.00</u> (2)	\$ <u>139.00</u> (3)

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

<b>TOTAL</b>	
<b>ADJUSTMENT AMT:</b> \$	246.00
	Total adj. = (2) + (3) below


*The total must be reported on Line I of the Form 100 in the Under or Over payment Columns*

An authorized official must sign and date the form.

For each period listed on the Form 9, an entry must appear on the Work Report as an adjustment. For this Form 9 there is one positive adjustment for January 2016.

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

Administrative Unit: <u>ABC School</u>	For Period Ending: <u>02/29/2016</u>
Electronic Report Filename: <u>ABC022016W1</u>	Wire Date: <u>03/14/2016</u>
Educational Retirement Act Contributions (R) wages greater than \$20,000.00	
\$ <u>10,000.00</u> Salaries	\$ <u>1,070.00</u> Employee Contrib. (10.70%)
\$ <u>1,390.00</u> Employer Contrib. (13.90%)	Overpayments
\$ <u>246.00</u> Underpayments	\$ <u>2,706.00</u> Total 'R' Contributions



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:

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**EXAMPLE 3: Adding wages to a prior period**

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: ABC School

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

TOTAL ADJUSTMENT AMT: \$ <u>246.00</u>	<i>The total must be reported on Line 1 of the Form 100 in the Under or Over payment Columns</i>	<b>*Adjustment(s) will appear on electronic file named: <u>ABC022016W1</u></b>
<small>Total adj. = (2) + (3) below</small>		

**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 turned in late time sheet, add wages to January 2016.

EACH PERIOD TO BE ADJUSTED	SALARY	MEMBER CONTRIBUTIONS	EMPLOYER CONTRIBUTIONS
<u>1/31/2016</u>	\$ <u>1,000.00</u>	\$ <u>107.00</u>	\$ <u>139.00</u>
<b>TOTALS:</b>	\$ <u>1,000.00</u> (1)	\$ <u>107.00</u> (2)	\$ <u>139.00</u> (3)

SIGNATURE OF AUTHORIZED OFFICIAL: 

DATE: 3/14/16

ERB FORM 9  
 REVISED 05/28/09