



**EXAMPLE 4: Removing wages from a prior period**

In this example the member was overpaid and the wages and contributions need to be removed from a prior period. The wages and contributions are being removed from January 2016 with the February 2016 reporting. A Form 9 is required to remove the wages and contributions from January.

Only one Form 9 is necessary to remove 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 **Overpayment** line and the **R** job category line.

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

Next, enter an explanation for the adjustment:

**Explanation of adjustment.** Member received an extra paycheck in error, removing overpaid wages and contributions from 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.

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



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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 To prevent an overpayment of withdrawn (refunded) contributions, fax to this office as soon as the error is discovered and retain the original for your records.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

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

**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 received an extra paycheck in error, removing overpaid wages and contributions from 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> <b>(1)</b>	\$ <u>(107.00)</u> <b>(2)</b>	\$ <u>(139.00)</u> <b>(3)</b>

SIGNATURE OF AUTHORIZED OFFICIAL: \_\_\_\_\_

DATE: 3/14/16