



EXAMPLE 5: Moving wages from one period to another

In this example a member retired effective 7/1/2016 but had final wages and contributions reported in July instead of June. Because the wages and contributions must be removed from the incorrect period and placed into the correct one, two Form 9s are necessary. One Form 9 is negative to remove the wages and contributions from July and one is positive to add the wages to June.

To remove the wages reported in the incorrect period complete the Form 9 as follows:

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

SCHOOL NAME:	ABC School		
EMPLOYEE NAME:	John Johnson	EMPLOYEE SS#:	123-45-6789
TOTAL ADJUSTMENT AMT:	\$ (738.00)	<i>The total must be reported on Line I of the Form 100 in the Under or Over payment Columns</i>	
	Total adj. = (2) + (3) below	*Adjustment(s) will appear on electronic file named: ABC082016W1	
PLEASE CHECK ONE:			
	<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 retired effective 7/1/2016, moving wages from July to June.
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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 TO BE ADJUSTED</u>	<u>SALARY</u>	<u>MEMBER CONTRIBUTIONS</u>	<u>EMPLOYER CONTRIBUTIONS</u>
7/31/2016	\$ (3,000.00)	\$ (321.00)	\$ (417.00)
TOTALS:	\$ (3,000.00)	\$ (321.00)	\$ (417.00)
	(1)	(2)	(3)

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

TOTAL	
ADJUSTMENT AMT: \$	(738.00)
	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 negative adjustment for January 2016.

The **Total Adjustment Amount** must show on the Form 100 on the **Overpayments** 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>08/31/2016</u>				
Electronic Report Filename: <u>ABC082016W1</u>	Wire Date: <u>09/14/2016</u>				
Educational Retirement Act Contributions (R) wages greater than \$20,000.00					
\$ 10,000.00	\$ 1,070.00	\$ 1,390.00	\$ (738.00)	738.00	\$ 2,460.00
Salaries	Employee Contrib. (10.70%)	Employer Contrib. (13.90%)	Overpayments	Underpayments	Total 'R' Contributions

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

To add the wages to the correct period complete the Form 9 as follows:

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>
TOTAL	<i>The total must be reported on Line I of the Form 100 in the Under or Over payment Columns</i>
ADJUSTMENT AMT: \$ 738.00	*Adjustment(s) will appear on electronic file named: <u>ABC082016W1</u>
Total adj. = (2) + (3) below	
PLEASE CHECK ONE:	
<input type="checkbox"/> Overpayment (Amounts must be shown as negative)	<input checked="" type="checkbox"/> R
<input checked="" type="checkbox"/> Underpayment (Amounts must be shown as positive)	<input type="checkbox"/> RU

Next, enter an explanation for the adjustment:

Explanation of adjustment. <u>Member retired effective 7/1/2016, moving wages from July to June.</u>

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 TO BE ADJUSTED</u>	<u>SALARY</u>	<u>MEMBER CONTRIBUTIONS</u>	<u>EMPLOYER CONTRIBUTIONS</u>
6/30/2016	\$ 3,000.00	\$ 321.00	\$ 417.00
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTALS:	\$ 3,000.00 (1)	\$ 321.00 (2)	\$ 417.00 (3)

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

TOTAL ADJUSTMENT AMT: \$ 738.00	<i>The total must be reported on Line I of the Form 100 in the Under or Over payment Columns</i>
Total adj. = (2) + (3) below	

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 negative 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>08/31/2016</u>
Electronic Report Filename: <u>ABC082016W1</u>	Wire Date: <u>09/14/2016</u>
Educational Retirement Act Contributions (R) wages greater than \$20,000.00	
\$ 10,000.00 Salaries	\$ 1,070.00 Employee Contrib. (10.70%)
\$ 1,390.00 Employer Contrib. (13.90%)	\$ (738.00) Overpayments
\$ 738.00 Underpayments	\$ 2,460.00 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:

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 5: Moving wages from one period to another – negative Form 9

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>(738.00)</u>	<i>The total must be reported on Line 1 of the Form 100 in the Under or Over payment Columns</i>	*Adjustment(s) will appear on electronic file named: <u>ABC082016W1</u>
<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 retired effective 7/1/2016, moving wages from July to June.

EACH PERIOD TO BE ADJUSTED	SALARY	MEMBER CONTRIBUTIONS	EMPLOYER CONTRIBUTIONS
<u>7/31/2016</u>	\$ <u>(3,000.00)</u>	\$ <u>(321.00)</u>	\$ <u>(417.00)</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTALS:	\$ <u>(3,000.00)</u> (1)	\$ <u>(321.00)</u> (2)	\$ <u>(417.00)</u> (3)

SIGNATURE OF AUTHORIZED OFFICIAL: 

DATE: 9/14/16

ERB FORM 9
 REVISED 05/28/09

EXAMPLE 5: Moving wages from one period to another – positive Form 9

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>738.00</u>	<i>The total must be reported on Line 1 of the Form 100 in the Under or Over payment Columns</i>	*Adjustment(s) will appear on electronic file named: <u>ABC082016W1</u>
<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 retired effective 7/1/2016, moving wages reported in July to June.

EACH PERIOD TO BE ADJUSTED	SALARY	MEMBER CONTRIBUTIONS	EMPLOYER CONTRIBUTIONS
6/30/2016	\$ 3,000.00	\$ 321.00	\$ 417.00
TOTALS:	\$ <u>3,000.00</u> (1)	\$ <u>321.00</u> (2)	\$ <u>417.00</u> (3)

SIGNATURE OF AUTHORIZED OFFICIAL: 
 DATE: 9/14/16

ERB FORM 9
 REVISED 05/28/09