

## RETIRA

Municipal Employer Retirement Verifications  Employer Certification of Retirement and Final Wages

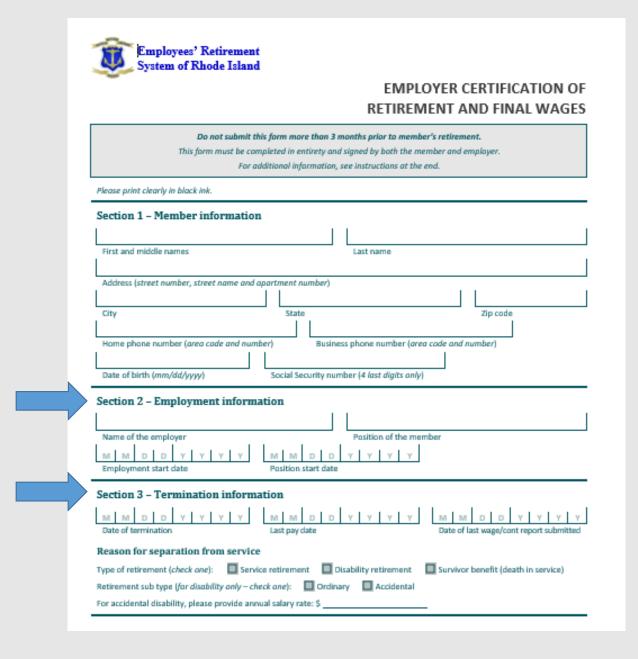
Salary Verification for Service Credit

Verification of Retroactive Salary



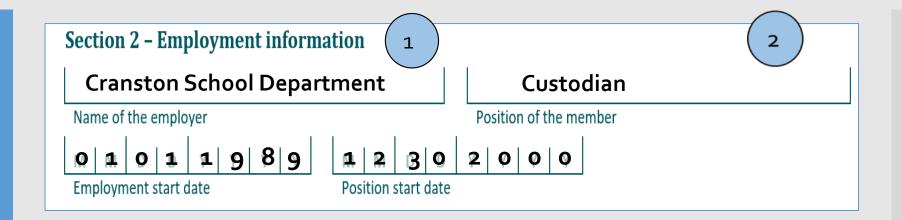
## Employer Certification of Retirement and Final Wages –

Page 1 of 3





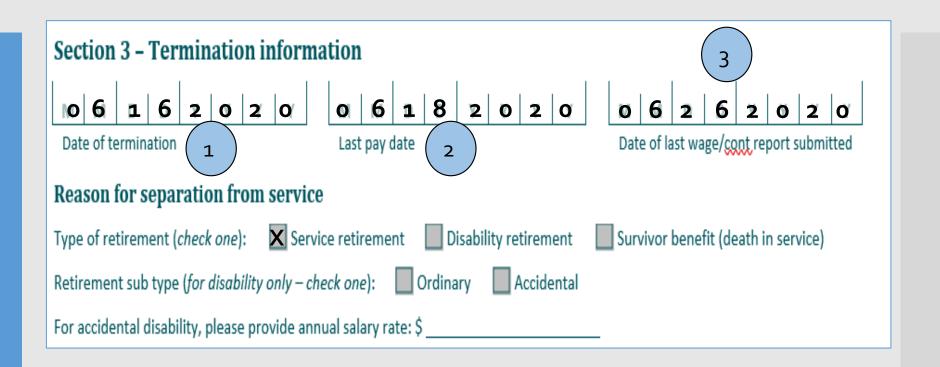
## **Employment Information**



- Name of the employer
  - the Municipal employer employee retired from
- Position of the member
  - Specific title of the position retired from



## Termination Information



- Date of Termination last day of employment
- Last pay date final pay period end date for wages earned
- Date of last wage/contribution submitted to retirement



## Employer Certification of Retirement and Final Wages – Page 2 of 3



#### EMPLOYER CERTIFICATION OF RETIREMENT AND FINAL WAGES

#### Section 4 - Unreported wages, contributions and service credit

Pay period start date	Pay period end date	Wages	Contributions	Types of wages	Service credited for this period

#### Section 5 - Supplemental pension information

your municipality accepting the provisions of § 16-7-19.1 (Optional Incentive Bonus)?	Yes	No.	
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#### Section 6 - Salary certification

Report 5 highest consecutive years of salary or last 5 years salary, whichever is greater. Salary reported must not include avertime, unused sick or vacation time, compensatory time, or payments made in anticipation of member's retirement.

ee	Year	Contractual salary	# of days in school year	# days compensated while students in session	Amount earned in school year
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1	Year	Full contractual salary (calendar year)	# of pay periods	Longevity earned	Effective date of longevity	10 month employee	12 month employee
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## Unreported wages, contributions and service credit

Section 4 - Unreported wages, contributions and service credit									
Pay period start date	Pay period end date	Wages	Contributions	Types of wages	Service credited for this period				
6/07/20	6/18/20	\$980	\$90.65	Regular	7 days				





## Employer Certification of Retirement and Final Wages – Page 2 of 3



#### EMPLOYER CERTIFICATION OF RETIREMENT AND FINAL WAGES

#### Section 4 - Unreported wages, contributions and service credit

Pay period start date	Pay period end date	Wages	Contributions	Types of wages	Service credited for this period

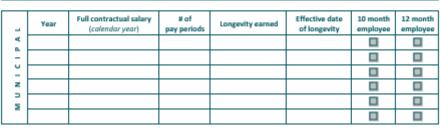
#### Section 5 - Supplemental pension information

Is your municipality accepting the provisions of § 16-7-19.1 (Optional Incentive Bonus)?	No No	
If yes, please give the number of years in your municipality and amount of bonus: # of years	\$	

Section 6 - Salary certification

Report 5 highest consecutive years of salary or last 5 years salary, whichever is greater. Salary reported must not include avertime, unused sick or vacation time, compensatory time, or payments made in anticipation of member's retirement.

e .	Year	Contractual salary	# of days in school year	# days compensated while students in session	Amount earned in school year
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## Section 6

## Salary Certification

_	Year	Full contractual salary (calendar year)	# of pay periods	Longevity earned	Effective date of longevity	10 month employee	12 month employee
РА	2020	\$36,400	26	\$500 7	/1/19 -6/30/2	20	X
_	2019						
<b>-</b>	2018						
z	2017						
<b>∑</b>	2016						
_							

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#### Full Contractual Salary (calendar year) – not actual salary earned

<u>For 12-month employee</u> - What **would have earned** in a calendar year if worked and earned the full 26 pay periods or 52 weeks of salary without any time without pay.

<u>For 10-month employee</u> - what **would have earned** in calendar year if worked all the required school days from January to June and September to December without any time without pay.

For an hourly employee - what would have earned in a calendar year if worked the required minimum hours per day for position times the hourly pay rate without any hours without pay.

# of pay periods – based on type of position

If 12-month employee – 26 pay periods or 52 weeks

If 10-month employee – number of pay periods from January to June and September to December.

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Certification

Section 6
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_	Year	Full contractual salary (calendar year)	# of pay periods	Longevity earned	Effective date of longevity	10 month employee	12 month employee
٧	2020	\$36,400	26	\$500 <del>7</del>	/1/19 -6/30/2	0 🔲	X
_	2019						
0 -	2018						
Z	2017						
5	2016						
_							



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## Salary Certification

### Longevity earned

The amount of regular longevity per contract the employee earned for the period worked.

### **Example Scenario**

Employee has a July 1 anniversary date for longevity.

Employee earns \$500 longevity for working 7/1 to 6/30.

Last day of employment 12/31/20.

Contract states if last day of employment is after December 30, the full \$500 longevity is paid to employee.

However, because the employee did not work the full 12-months from 7/1 to 6/30 before ending employment, a pro-rated longevity amount will be included in retirement wages. The pro-rated longevity amount would be \$250 for working 7/1/20 through 12/31/20.

Salary
Certification

				3			
_	Year	Full contractual salary (calendar year)	# of pay periods	Longevity earned	Effective date of longevity	10 month employee	12 month employee
A A				<b>\$</b> 250 * 7	/1/20 - 12/31	/20 🔲	X
_	2020	<b>\$36,400</b>	26	\$500	7/1/19 - 6/30	/20	X
-	2019	\$35,400	26	\$500	7/1/18 - 6/30	/19	X
z	2018	\$34,400	26	\$500	7/1/17 - 6/30/	18	X
Σ	2017	\$33,400	26	\$400	7/1/16 - 6/30	/17 🔲	X
_	2016	\$32,400	26	\$400	7/1/15 - 6/30/	/16 <del> </del>	X

<sup>\*</sup> Pro-rated longevity. Full year longevity \$500 (7/1/20 - 6/30/21).

- Longevity earned the amount of regular longevity per contract the employee earned for the period worked
  - -Attaching contract section if available is most helpful.
  - -Include **pro-rated longevity** earned for the period worked.
  - -Add a footnote to include what the full year longevity would have been if employee continued to work.

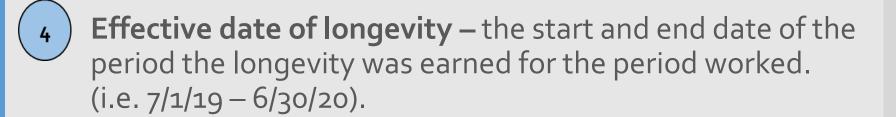
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Employees' Retirement System of Rhode Island

## Salary Certification

_	Year	Full contractual salary (calendar year)	# of pay periods	Longevity earned	Effective date of longevity	10 month employee	12 month employee
A A				\$250 * <del>7</del>	/1/20 - 12/31	/20 🔲	X
_	2020	\$36,400	26	\$500	7/1/19 - 6/30	/20	X
-	2019	\$35,400	26		7/1/18 - 6/30		X
Z	2018	\$34,400	26	\$500	7/1/17 - 6/30	/18	X
Σ	2017	\$33,400	26	\$400	7/1/16 - 6/30	/17 🔲	X
	2016	\$32 <b>,</b> 400	26	\$400	7/1/15 - 6/30	/16 🔲	X

<sup>\*</sup> Pro-rated longevity. Full year longevity \$500 (7/1/20 - 6/30/21).





Salary
Certification

_	Year	Full contractual salary (calendar year)	# of pay periods	Longevity earned	Effective date of longevity	10 month employee	12 month employee
РА	2020	\$36,400	26	bi-weekly 7	<b>/1/19 – 6/30/</b> :	20 🔲	X
_	2019	\$35,400	26	N/A	N/A		X
-	2018						
Z	2017						
Σ	2016						
_							

Use this example when longevity included in each payroll or ineligible.

## 3 Longevity earned

- Specify if included in each weekly or bi-weekly payroll
- Specify with "N/A" if employee ineligible for longevity



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## Salary Certification

### Excerpt from Rhode Island General Law § 36-8-1

- (8) "Compensation" ... shall mean salary or wages earned and paid for the performance of duties for covered employment, including regular longevity or incentive plans approved by the board, but <u>shall not include</u> payments made for overtime or any other reason other than performance of duties, including but not limited to the types of payments listed below:
  - (i) Payments contingent on the employee having terminated or died;
- (ii) Payments made at termination for unused sick leave, vacation leave, or compensatory time;
- (iii) Payments contingent on the employee terminating employment at a specified time in the future to secure voluntary retirement or to secure release of an unexpired contract of employment;
- (iv) Individual salary adjustments which are granted primarily in anticipation of the employee's retirement;
- (v) Additional payments for performing temporary or extra duties beyond the normal or regular workday or work year.

## Employer Certification of Retirement and Final Wages – Page 3 of 3



#### EMPLOYER CERTIFICATION OF RETIREMENT AND FINAL WAGES

#### Section 6 - Salary certification (continued)

	Year	Retro payments (if applicable to years listed)	Effective date of retro	Amount of retro per pay period	10 month employee	12 month employee
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#### Section 7 - Disclaimer and signatures

The member understands that the Employment information, Termination information and Unreported wages, contributions and service credit contained on this form have been provided sofely by the employer. By signing this form the member acknowledges that he/she has voluntarily made the decision to submit the completed form to the Employees' Retirement System of Rhode Island (ERSRI) which includes the member's date of termination and projected final wages and service credits through the date of termination. The member further understands that if he/she has made the determination not to terminate after submission of this form, he/she must notify ERSRI in writing immediately. After the member's pension has been processed, no further contributions will be accepted after the date of termination provided on this form, and once the member has cashed a pension check, the member's retirement is final and cannot be rescinded.

The undersigned acknowledges that he/she has read the foregoing disclaimer, understands the contents, has reviewed all information provided for accuracy and has determined it to be correct, and is signing it freely and voluntarily.

I understand that any person who makes a false statement or shall falsify or permit to be falsified any record to the retirement system in an attempt to defraud the system may be subject to criminal prosecution, and with that understanding, I certify that all information on this form is true and correct.

	M M D D Y Y Y Y
Authorized employer representative signature	Date of signature
Authorized employer representative name (print)	Title
Authorized employer representative phone number	
(area code and number)	
	M M D D Y Y Y Y
Member signature	Date of signature
Please forward this completed form, dated and signed, to the following address:	

Employees' Retirement System of Rhode Island

50 Service Avenue 214 Floor

Warwick, RI 02886-1021

Office: (401) 462-7600 | Fax: (401) 462-7691

Email: ersri@ersri.org | Web site: www.ersri.org



## Disclaimer and Signatures

#### **Section 7 - Disclaimer and signatures**

The member understands that the Employment information, Termination information and Unreported wages, contributions and service credit contained on this form have been provided solely by the employer. By signing this form the member acknowledges that he/she has voluntarily made the decision to submit the completed form to the Employees' Retirement System of Rhode Island (ERSRI) which includes the member's date of termination and projected final wages and service credits through the date of termination. The member further understands that if he/she has made the determination not to terminate after submission of this form, he/she must notify ERSRI in writing immediately. After the member's pension has been processed, no further contributions will be accepted after the date of termination provided on this form, and once the member has cashed a pension check, the member's retirement is final and cannot be rescinded.

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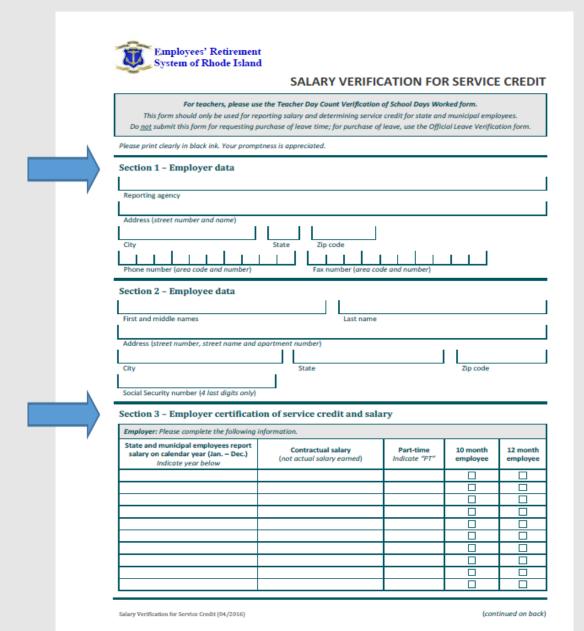
I understand that any person who makes a false statement or shall falsify or permit to be falsified any record to the retirement system in an attempt to defraud the system may be subject to criminal prosecution, and with that understanding, I certify that all information on this form is true and correct.

Authorized employer representative signature	M M D D Y Y Y Y  Date of signature
Authorized employer representative name (print)	Title
Authorized employer representative phone number	
(area code and number)	
	M M D D Y Y Y Y
Member signature	Date of signature

Authorized employer representative signature and member signature required before employer submits completed form to retirement.



## Salary Verification for Service Credit



Employees' Retirement System of Rhode Island

# Employer certification of service credit and salary

#### Section 3 - Employer certification of service credit and salary

Employer: Please complete the following information.								
State and municipal employees report salary on calendar year (Jan. – Dec.)  Indicate year below	Contractual salary (not actual salary earned)	Part-time Indicate "PT"	10 month employee	12 month employee				
1990	\$20,200	PT		X				
1991	\$22,100			X				

1 Contractual Salary (not actual salary earned) + Longevity

For 12-month employee - What would have earned in a calendar year if worked and earned the full 26 pay periods or 52 weeks of salary without any time without pay.

<u>For 10-month employee</u> - what **would have earned** in calendar year if worked all the required school days from January to June and September to December without any time without pay.

For an hourly employee - what would have earned in a calendar year if worked the required minimum hours per day for position times the hourly pay rate without any hours without pay.

System of Rhode Island

# Employer Certification of Service Credit and Salary

Section 3 – Employer certification of service credit and salary  Employer: Please complete the following information.							
State and municipal employees report salary on calendar year (Jan. – Dec.) Indicate year below	Part-time Indicate "PT"	10 month employee	12 month employee				
1990	\$20,200	PT		X			
1991	\$22,100			X			



Three types of Part-time service which require you to indicate "PT" in column 2.

- Working Part-Time in a Full-Time position
- Working in a Posted Part-Time position
- Management changed hours to Part-Time



Employer certification of service credit and salary

Section 3 - Employer certificati		ry						
Employer: Please complete the following	Employer: Please complete the following information.							
State and municipal employees report salary on calendar year (Jan. – Dec.)  Indicate year below	Contractual salary (not actual salary earned)	Part-time Indicate "PT"	10 month employee	12 month employee				
1990	\$20,200	PT		X				
1991	\$22,100			X				

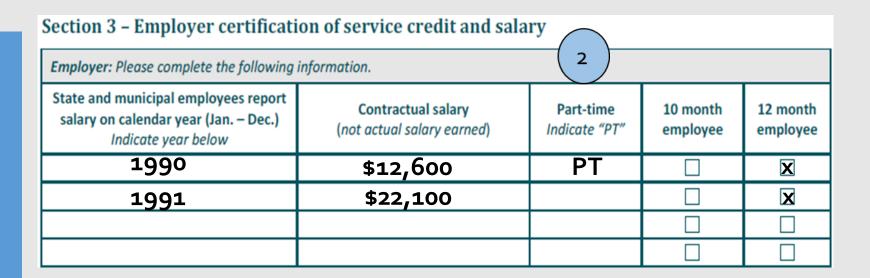


## If working Part-Time in a Full-Time position

- provide contractual salary at the full-time salary rate.



# Employer certification of service credit and salary





## If working in a Posted Part-Time position (minimum 20 hours per week)

- provide contractual salary at the part time salary rate for the minimum hours per week required to work.
- provide supporting documentation
  - defined in Regulation 1.20 Membership and Service Credit (excerpt to follow).



# Employer certification of service credit and salary

Section 3 - Employer certification of service credit and salary							
Employer: Please complete the following information.							
State and municipal employees report salary on calendar year (Jan. – Dec.)  Indicate year below	Contractual salary (not actual salary earned)	Part-time Indicate "PT"	10 month employee	12 month employee			
1990	\$12,600	PT		X			
1991	\$22,100			X			



## What is a Posted Part-Time position?

A posted part-time position is a position posted with the requirement that the employee work at least 20 hours per week in that position, up to but not including full time or standard hours as defined by the employer.





## Regulation 1.20 Membership and Service Credit

Excerpt from Part C.

## Section 3

Employer
Certification of
Service Credit and
Salary

- 1. The following documentation must be provided to ERSRI to establish employment in an eligible posted part-time position:
  - a. The job posting or the history file; and
  - b. The personnel action form signed by the Personnel Administrator, Appointing Authority, Town Manager, or Mayor; or
  - c. Any other employer documentation deemed appropriate and approved by the ERSRI.



# Employer certification of service credit and salary

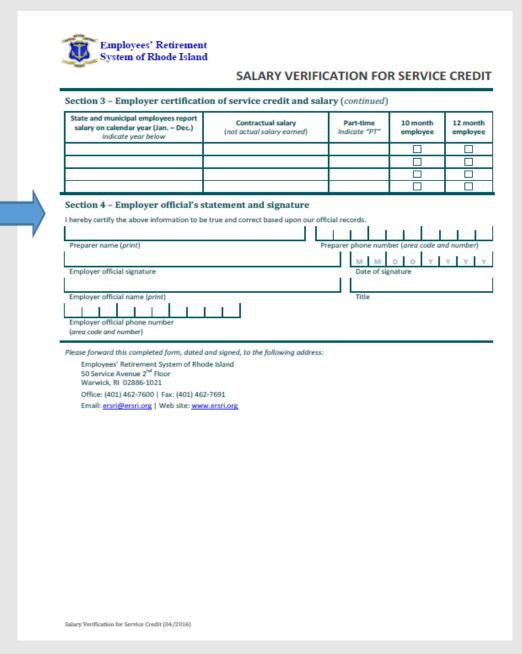
Section 3 – Employer certification	on of service credit and sala	nry		
Employer: Please complete the following in	formation. (2)			
State and municipal employees report salary on calendar year (Jan. – Dec.)  Indicate year below	Contractual salary (not actual salary earned)	Part-time Indicate "PT"	10 month employee	12 month employee
1990	\$12,600	PT		X
1991	\$22,100			X

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  - What if management changed hours to part-time?
  - provide contractual salary at the part time salary rate
  - provide documentation of management decision



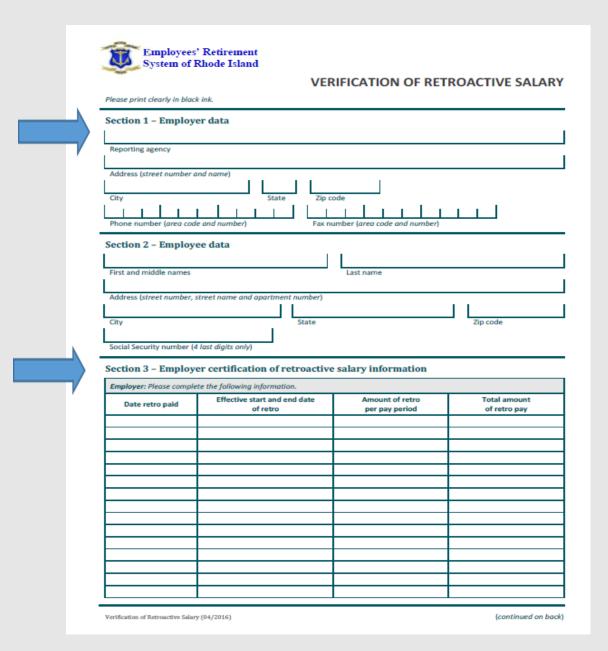
## Salary Verification for Service Credit

Section 4





## Verification of Retroactive Salary





## Employer certification of retroactive salary information

#### Section 3 - Employer certification of retroactive salary information

Employer: Please complete	e the following information. ( 1	2	
Date retro paid	Effective start and end date of retro	Amount of retro per pay period	Total amount of retro pay
1/26/19 – 2/8/19	7/1/17 – 6/29/18	26 pp at \$30	<b>\$1,</b> 350
	6/30/18 – 1/25/19	15 pp at \$38	

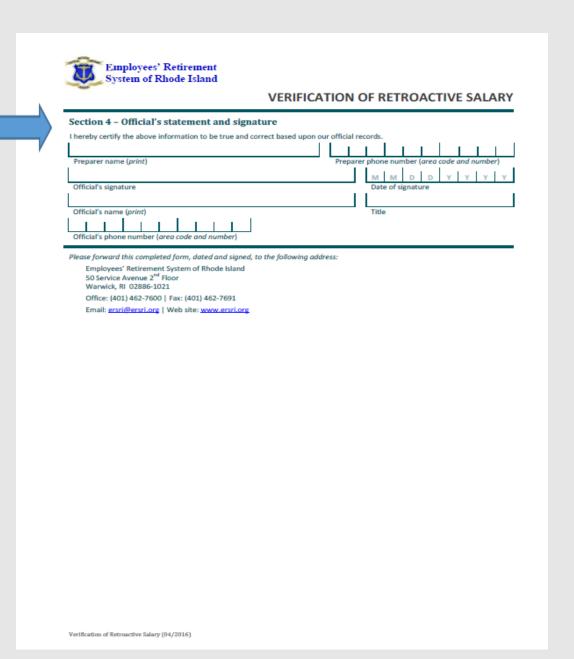
## Total amount of retro pay

- Effective start and end date of retro
  - start and end date of the pay period it was worked and earned.
- 2 Amount of retro per pay period
  - include number of pay periods and amount per pay period.



## Verification of Retroactive Salary

Section 4





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## **Employer Contacts**

## **Pensionable Wage Determination**

Kimberly C. DeCosta
Director of Member Services
Phone 401.462.7601

Email Kimberly.DeCosta@ersri.org

**Reporting Wage and Contributions** 

Cheryl DerHagopian
Business Analyst
Phone 401.462.7611
Email Cheryl.DerHagopian@ersri.org



## **Questions?**

