

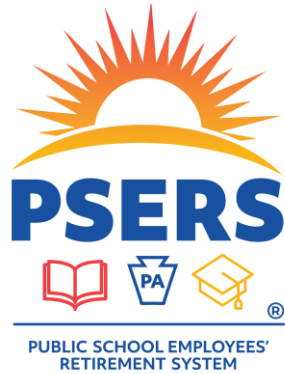
# 2024 SPRING WORKSHOP

PRESENTED BY PSERS EMPLOYER SERVICE CENTER

2024 SPRING WORKSHOP

Presented by PSERS Employer Service Center

Welcome and Introductions.



## WELCOME TO THE 2024 EMPLOYER WORKSHOP!

- TODAY'S PRESENTATION WILL RUN APPROXIMATELY 2 HOURS
- ALL PARTICIPANT MICROPHONES WILL BE MUTED
- PLEASE USE THE MEETING CHAT FEATURE THROUGH TEAMS TO ASK QUESTIONS AND TO PARTICIPATE
- WHEN THE PRESENTATION ENDS ESC WILL BE AVAILABLE IN THE MEETING CHAT TO CONTINUE TO ANSWER ANY QUESTIONS
- A LINK TO A COPY OF THE PRESENTATION AND THE HANDOUTS HAS BEEN UPLOADED INTO THIS TEAMS SESSION

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Welcome to the 2024 PSERS Employer Workshop! Before we begin.....



For this year's workshop we will start by discussing common reporting reminders, and then the Transaction Page in ESS. After a short intermission, we will discuss the different types of leaves of absence including leave requirements and proper reporting of a leave.

## REPORTING REMINDERS

- DC (Voya) reminders
- Shared risk/gain
- Employer contribution rate
- End of Fiscal Year reminders



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For the Reporting reminders section of the presentation, we will discuss:

DC (Voya) reminders

Shared risk/gain

Employer Contribution rate

End of Fiscal Year reminders

## DC REPORTING

### Who should be on the reporting file to Voya?

- Only qualified members with a DC component (Class T-G, T-H, or DC)
- Part-Time hourly and per diem members must qualify before DC contributions can be withheld and reported.
- Full-Time and Salaried employees are qualified from day one. PT Hourly and PT Per Diem must have 500 hours or 80 days reported before they qualify.



Only qualified members with a DC component (Class T-G, T-H or DC)

Part-Time members must qualify before DC contributions can be withheld and reported.

Full-Time and Salaried employees are qualified from day one. PT Hourly and PT Per Diem must have 500 hours or 80 days reported to qualify for membership. Be careful with PT/Salaried members, such as coaches, who may only receive one or two pay in a year. They are qualified from day one also but tend to get missed in DC reporting to Voya.

Remember a new hire may have come from a previous district where they qualified even though they are working part time. These new hires do not show on the CROQ report, employers are expected to review new hire qualification, class and rate through the roster page to ensure proper withholding and reporting.

Special note- Upon subsequent return for members who have elected class DC they do not need to requalify for membership, deductions will begin with their first pay.

## DC REPORTING

### Does the employee have a DC component?

- After entering a contract record, either through the manual new hire process or by contract record upload, check the class/rate and if they are required or optional.
- All brand new PSERS members default into Class T-G membership . After they qualify for membership, they have 90 days to elect Class T-H, Class DC, or waive membership, if they are eligible.
- You will be notified on your CROQ (Class/Rate or Obtaining Qualification) report when an employee is reported to the DC plan, when they have elected a new class, if a member waives, or if a member elects to have voluntary after-tax contributions withheld.



After entering a contract record, either through the manual new hire process or by contract record upload, check the class/rate and if they are required or optional.

All brand new PSERS members will fall into the TG class. After they qualify for membership, they have 90 days to elect TH or DC or waive membership, if they are eligible.

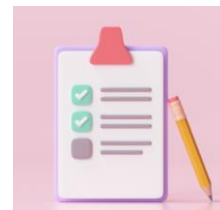
You will be notified on your CROQ Class/Rate or Obtaining Qualification report when a brand new PSERS member is reported to the DC plan and when or if they have elected a new class or additional after-tax contributions.

## REVIEW YOUR DC REPORTING OFTEN

- Employers are responsible for verifying that all qualified T-G, T-H or DC members are reported on DC payroll files.
- DC Reporting occurs per payroll and through the Voya PayCloud reporting tool. Wages reported should match what is reported on the DB monthly work reports.
- Use the ESS Transaction page to be sure you see DC Payment credit per payroll date in your account.
- If you realize something didn't get reported correctly, fix it right away.
- Earnings may be assessed and charged to the employer for late DC reporting.

### Additional DC Training Coming

June 6	9 – 11
June 12	1:30 – 3:30
June 25	9 - 11



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Employers are responsible for verifying that all qualified TG, TG, and DC members have DC contributions withheld and are reported on DC payroll files to Voya. DC Reporting occurs per payroll and through the Voya PayCloud reporting tool. DB reporting occurs to PSERS on a per month report, and this can make it challenging to be sure that the overall salary totals for members match. Employers are responsible for reconciling their per payroll VOYA reporting to their per monthly PSERS reporting. If mistakes are found, please fix them right away.

Voya's reporting system has validations that will prompt you to address errors or look more closely at certain records through exception (warning) messages. These should be reviewed and addressed just as errors in PSERS should be reviewed and addressed before processing a report. In Voya's Paycloud it is easy to believe that you have submitted your file when instead it has gotten caught by one final round of validations. To be sure VOYA files have been submitted, check the ESS Transaction page to be sure you see DC Payment credit per payroll date is in your account. If you believe you reported something but don't see a transaction for it within ESS, log into Voya to see if it may not have processed.

Finally—we all make mistakes. If you realize something didn't get reported correctly,

including missing an employee, fix it right away. Contributions for the DC plan are invested right away so the sooner an error is caught, the more time the money has to grow and to avoid the potential of earnings being assessed to the employer for late DC reporting.



# CROQ REPORT

**NOTE:** Previously qualified employees will not show on the CROQ report unless there is a change to their membership class, rate or qualification.

SSN	Name	Updated On	Current Membership Class	DB Contribution Rate	DC Contribution Rate	Voluntary After Tax DC %	Reason For Change
123-45-6789		01/4/2023	TD	7.5	0		Account Update
124-56-7891		01/7/2023	TG	6.25	2.75		Member Qualified this fiscal
125-67-8912		01/06/2023	TG	6.25	2.75		Membership Waived
126-78-9123		01/06/2023	TG	6.25	2.75		Member Reported to DC Admin
127-89-1234		01/08/2023	TG	6.25	2.75	5.00	Change in After Tax Def%
128-91-2345		01/05/2023	TH	5.25	3		TH Election
129-12-4567		01/06/2023	DC	0	7.5		DC Election



The CROQ report is a valuable tool for employers. PSERS keeps track of changes and updates employers when there is an update to a member's account. The CROQ report is produced every Monday if the employer has any updates. The system drops the report into the Documents Page in ESS. The reason for a member showing up on the Report is listed in the last column. Previously qualified employees will not show on the CROQ report unless there is a change to their membership class, rate or qualification.

Once notified of the changes, particularly for updating contribution rates, the expectation is that the following payroll after notification will reflect withholding at the new rates.

# AFTER-TAX CONTRIBUTIONS (ATC)

## How do I know an employee's After-Tax Percentage?

### Roster Page - Contract Record

Membership Class and Rates
Current Class TG
DB Contrib Rate 6.25 %
DC Contrib Rate 2.75 %
DC Employer Share 2.25 %
After Tax Def % 5 %
Withhold Info Required

### Processed Work Report

Enroll Dt	Mem Class	DB Contrib Rt	DC Contrib Rt	After Tax Def %	W/hold Notif
07/01/2019	TG	6.25%	2.75%	8.00%	02012020
05/16/2022	TG	6.25%	2.75%	5.00%	05012022
04/06/2022	TG	6.25%	2.75%	3.00%	04012022
05/10/2022	TG	6.25%	2.75%	3.00%	08012022
03/05/2020	TG	6.25%	2.75%	1.00%	03012020
08/28/2019	TG	6.25%	2.75%	0.00%	08012019

PSERS members in Class T-G, Class T-H, and Class DC can elect to make voluntary after-tax contributions (ATC) to the Defined Contribution (DC) component of their benefit. Participants elect ATC as a percentage directly with Voya. Employers are notified to begin withholding this percentage on the CROQ Report and will also be notified on the CROQ report if the percentage changes.

But, if a member who already has an existing ATC percentage on file is hired, you will not see this on the CROQ Report because no new action has taken place. It is the employer's responsibility to withhold these additional contributions after all other deductions are satisfied and report them to Voya on your DC work order files. Employers can view an employee's after-tax by viewing their contract record on the Roster page in ESS, or by sorting a submitted work report on the Work Reports page.

It is important to monitor for this because not withholding and submitting ATC timely will result in the employer being responsible for making up 40% of the missed deferrals, with possible earnings depending on the amount. And remember, if you are withholding, you have a legal obligation to timely submit those withholdings to PSERS.

The easiest place for employers to see a full listing of their employees' after-tax contribution percentage is on a SUBMITTED work report. There is a column on the far right that shows if a percentage is on file for each member on the report. Using the sort feature, locate the ATC column and sort on the "After Tax Def %" column . Members with an after-tax contribution percentage and the required percentage will display the top of the file. This information may then be cross referenced and or added in the employer's payroll system to ensure all employees with ATC are having their deductions withheld and reported. Please reach out to your ESC Representative if you need any assistance.

To help the employer, PSERS recently developed an additional, targeted notice that is sent when a member elects or changes their ATC percentage and when the employer hires someone who has an ATC percentage on file with PSERS.

## SHARED RISK/SHARED GAIN CONTRIBUTION RATE FOR FY 2024-25

Because PSERS' investment performance exceeded the target range for the ten-year evaluation period ending June 30, 2023, the total Defined Benefit (DB) member contribution rate will decrease by 0.50% or 0.75% until the next evaluation period in three years.

Class	Current DB Contribution Rate	Shared Risk/ Shared Gain Rate Decrease	Total DB Contribution Rate Starting July 1, 2024
Class T-E	8.00%	-0.50%	7.50%
Class T-F	10.80%	-0.50%	10.30%
Class T-G*	6.25%	-0.75%	5.50%
Class T-H**	5.25%	-0.75%	4.50%

\*+2.75% DC Contribution Rate; \*\*+3.00% DC Contribution Rate



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Because PSERS' investment performance exceeded the target range for the ten-year evaluation period ending June 30, 2023, the Defined Benefit (DB) member contribution rate will decrease by 0.50% or 0.75%, depending on a member's membership class within PSERS (see chart) until the next evaluation period in three years. This decrease will bring the rate back to the base rate for these membership classes.

## What should employers do before July 1st?

Generate a Total Service Credit report for FY 2024 which will provide current class and rate for all your employees.

Select the report and click Next. Make sure to enter the fiscal year as "2024"

Click Generate a Report under the Shortcuts

The screenshot displays the ESS system interface. On the left is a navigation menu with options: Home, Employer Info, Documents, Roster, Work Reports, Import Files, and Transactions. The main content area shows 'Your ESC Representative: RIDDLE, RACHAEL' and a 'Shortcuts' section. The 'Generate a Report >' shortcut, which leads to 'Run an Employer Self-Service report', is highlighted with a red box. Below it is the 'Employer Reference Manual >' link. On the right, a 'Scheduling a Report' dialog box is open, showing a progress indicator with steps 1 (Report) and 2 (Report parameters). Below the indicator, it asks to 'Please select a report from the following list:' and provides four radio button options: 'ESS - Employer POS NQ Refund Report', 'ESS Employer summary report', 'ESS Employer total service credit report' (which is selected and highlighted with a red box), and 'Employer Notification CROQ Report'.

These new rates will begin July 1, 2024. Rates will need to be adjusted in your payroll software to reflect these changes for all wages EARNED after June 30th. Any wages earned prior to July 1st will remain at the FY 2024 rates.

How do I find the employees impacted? Generating a Total Service Credit report in ESS for fiscal year 2024 will provide current class and rate for all your employees.

## THINGS TO REMEMBER

- Shared Risk/Gain only impacts the DB member contribution rate for members in Classes T-E, T-F, T-G, and T-H.
- The amount being withheld for the DC component of their benefit (what is paid to Voya) is not impacted.
- Any work performed on or after July 1st is considered the next fiscal year and should be reported to FY 2025. These wages will be affected by the contribution rate decrease.
- Balance of contract should be reported to FY 2024 even though they are disbursed in July and August. The rate change will not affect these wages.



The DB rate changes will only impact Class T-E, T-F, T-G, and T-H members. The amount being withheld for the DC component of their benefit is not impacted. Class T-C, T-D, and DC Only will not be impacted by the change.

Any work performed July 1st on, is considered the next fiscal year and should be reported to FY 2025. These wages will be affected by the rate increase.

Balance of contract should be reported to FY 2024 even though they are disbursed in July and August. The rate change will not affect these wages.

## EMPLOYER CONTRIBUTION RATE



- The employer contribution rate for fiscal year 2024-2025 rate was determined by PSERS' actuary and certified by the PSERS Board of Trustees at its meeting on December 15, 2023.
- The rate for fiscal year 2025 will be **33.9%**, a decrease from the current fiscal year rate of 34.00%. The rate applies to salary and wages earned from July 1, 2024, through June 30, 2025.



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The employer contribution rate for fiscal year 2024-2025 rate was determined by PSERS' actuary and certified by the PSERS Board of Trustees at its meeting on December 15, 2023.

The rate for fiscal year 2025 will be **33.9%**, a decrease from the current fiscal year rate of 34.00%. The rate applies to salary and wages earned from July 1, 2024, through June 30, 2025.

## TERMINATION CONTRACTS

- Termination records should be entered only when the employee terminates **all employment**.
- Wait to enter the record until a termination date is known, and you can identify when the last pay will be issued.



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One of the most questioned aspects of reporting is creating termination records. Termination records should only be entered when the employee is leaving all district employment, and the last day of work is truly known.

A common mistake is entering Termination contracts when an employee is transitioning from one position to another. Transitions are notated by adding a new active contract record with the start date the day after the end date of the previous active contract record.

For a Termination record, the job title, employment type, wage type, expected months, expected units, voting status, should match the previous open contract. The start date of a termination or deceased contract should reflect the last day of work or the date of death. In some circumstances employers will enter a LEAVEN contract after a member leaves work to allow the employee to reach a milestone. In these cases, the Termination contract start date will be the day the Leave ends (the member's milestone date).



# TERMINATION OF SERVICE CONTRACTS

Last day worked

BOC and Service Flags

BOC Svc Report Date

## New Hire

Identification Demographics Address Phone Numbers

Job Title*	Teacher
Employment Type*	Full-Time
Wage Type*	Salaried
Work Status*	TRMNTN - Termination
Start Date*	12/16/2022
End Date	
Expected Months*	10
Expected Units*	180
Notice Status*	Certified
Contract Status*	Eligible
BOC Flag	Yes
Service Flag	Yes
BOC SVC Report	01/31/2023

Cancel

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BOC and Service Flags are used to identify if there is still outstanding reporting for the employee beyond the month in which the employee terminated employment. BOC dates help PSERS prioritize when benefits are processed and paid.

An easy way to remember when to use BOC flags is if they are being paid outside the month in which they terminate or in the case of a deceased employee when they pass away. Then a BOC flag is needed and should be set to “Y” for yes. You will be prompted to enter the month that the member’s final pay will be reported. This date should be entered as the last date of that month.

If all wages including any ancillary wages from extracurricular positions or part time earnings will be reported to PSERS within the same month as termination, the BOC flag can remain as “N” for no and there is no need to enter a date. PSERS technicians will know all reporting is completed with the monthly report of the term date.

If it is realized that the flags or dates you’ve set are incorrect, please contact your ESC rep so they may be corrected. Failure to do so may cause benefits to be calculated prior to all final reporting. This may result in incorrect benefits that will need to be reprocessed and a potentially angry employee in your business office asking why

their benefit is being recalculated.

When an employee terminates mid-year, final service should be reported with the last work report that they will appear on. This is particularly important for salaried employees. Days are typically reported on the June work report for salaried positions. If the employee terminates prior to June, the total days worked may be missed by your payroll software.

## REPORTING BALANCE OF CONTRACT (BOC)

- For 10-month employees with BOC wages, they must be reported for the previous fiscal year because the wages were earned before July 1st.
- For 12-month employees, July and August wages must be reported for the next fiscal year because the wages were earned in July and August.
- Summer work that is performed after June 30<sup>th</sup> must be reported for the next fiscal year because the wages were earned after July 1st.



A fiscal year is July 1st to June 30th. It is important that Balance of Contract wages be reported to the correct fiscal year. Incorrectly reporting these wages causes unwanted clean ups by you or PSERS account review staff.

For 10-month employees with BOC wages, they **MUST** be reported to the previous fiscal year since the wages were earned before July 1st.

For 12-month employees, July and August wages **MUST** be reported to the next fiscal year since the wages were earned in July and August.

Summer work that is performed after June 30th **MUST** be reported to the next fiscal year.

## TRANSACTION PAGE

- Column Descriptions
- Understanding Transaction Tabs
- How Transaction Payments Are Applied
- Determining Amount Due and Due Date






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For the second part of the presentation, we will review the Transaction Page in ESS.

# TRANSACTION PAGE

Your ESC Representative: RIDDLE, RACHAEL

Account Export Transaction List  

Filter: Status (Open, Hold) 

Show Fund Groups  Show Fund Details

<input type="checkbox"/>	Posting Date	Activity Date	Trans #	Type	Identifier	Status	Mbr Due Date	Emp Due Date	Emp Cont.	Member Savings Contributions	Member POS Installment
<input type="checkbox"/>	03/07/2024	11/01/2023	2713628	WH Report	Billing Report 11/30/2023	Open	12/10/2023		\$0.00	\$0.00	\$0.00
<input type="checkbox"/>	02/28/2024	12/06/2023	2712350	DC Payment	DC Pmt 12/06/2023 for 12/08/2023 Payroll	Open			(959.96)	\$0.00	\$0.00
<input type="checkbox"/>	02/28/2024	11/22/2023	2712349	DC Payment	DC Pmt 11/22/2023 for 11/24/2023 Payroll	Open			\$1,073.38	\$0.00	\$0.00
<input type="checkbox"/>	02/28/2024	01/01/2024	2711521	Estimated Work Report	Est WH Rpt 2024-01	Open	02/10/2024	06/26/2024	\$1,418,313.62	\$305,501.50	\$1,382.16
<input type="checkbox"/>	01/14/2024		2708856	POS Employer Contribution	PQB, Lump POS: SSN 3068687; POS 641917	Open	04/13/2024		\$1,195.65	\$0.00	\$0.00
<input type="checkbox"/>	01/14/2024		2708854	POS Employer Contribution	PQB, Lump POS: SSN 3068506; POS 641916	Open	04/13/2024		\$1,685.17	\$0.00	\$0.00
<input type="checkbox"/>	12/28/2023	11/01/2023	2706870	Estimated Work Report	Est WH Rpt 2023-11	Open	12/10/2023	03/25/2024	\$1,508,430.58	\$323,932.17	\$1,330.16
<input type="checkbox"/>	11/27/2023	11/22/2023	2705837	DC Payment	DC Pmt 11/22/2023 for 11/24/2023 Payroll	Open			(83,658.84)	\$0.00	\$0.00
<input type="checkbox"/>	11/21/2023	11/15/2023	2705041	DC Payment	DC Pmt 11/15/2023 for 11/20/2023	Open			(53,975.67)	\$0.00	\$0.00
Total in current view									\$2,922,103.93	\$629,433.22	\$2,712.32
Total of all records									\$6,321,591.33	\$619,432.41	\$2,712.32

NOTE- Scrambled data

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This is what a typical Transaction Page looks like in ESS. The transaction page is used for all financial information and is updated in real time. Each payment, report or adjustment will change an employer’s transaction page and the total amount due for each fund. Before making payments, an employer should understand how to read the transaction page to ensure proper payment is made to PSERS.

(This can also be used in conjunction with your monthly employer statements (both member and employer transaction statements) and the Open Transaction Reports.)

To access the Transaction Page in ESS, click on the tab on the left side of the screen. Upon clicking on the Transaction Page, the default filter is set to all Open and Hold transactions.

Click on a posting date to view a transaction.



Let's examine the different columns of the transaction page

<input type="checkbox"/> <a href="#">Show Fund Groups</a>		<input type="checkbox"/> <a href="#">Show Fund Details</a>											
<input type="checkbox"/>	Posting Date	Activity Date	Trans #	Type	Identifier	Status	Mbr Due Date	Emp Due Date	Emp Cont.	Member Savings Contributions	Member POS Installment		
<input type="checkbox"/>	<a href="#">11/20/2023</a>	> 10/01/2023	2704676	WH Report	Billing Rpt 2023-10	Open	11/10/2023	03/25/2024	\$139,183.16	\$0.00	\$0.00		
<input type="checkbox"/>	<a href="#">10/10/2023</a>	> 09/01/2023	2690775	WH Report	Billing Rpt 2023-09	Open	10/10/2023	12/26/2023	\$142,385.50	\$0.00	\$0.00		
<input type="checkbox"/>	<a href="#">09/06/2023</a>	> 08/01/2023	2677684	WH Report	Billing Rpt 2023-08	Open	09/10/2023	12/26/2023	\$107,524.33	\$0.00	\$0.00		



The columns include:

Posting Date, Activity Date, Transaction Number, Type, Identifier, Status, Member Due Date, Employer Due Date, Employer Contributions, Member Savings Contributions, Member POS Installment

## TRANSACTION NUMBER

Trans #
2674279
2673171
2673099
2673023

- Can use the transaction number to sort – ascending or descending order
- Can use the transaction number to Target PNC Cash Con Payments
- Can use the transaction number to cross reference with SOA

This is not the same transaction number that you receive from PNC Cash Con, this is the transaction number ESS generates for this transaction



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Can Use Transaction number to sort – ascending or descending order

Can use the transaction number to Target PNC Cash Con Payments

Can use transaction number to cross reference with SOA



## TRANSACTION DESCRIPTION COLUMNS

Type

Identifier

Status

**Type :** WH Report  
WH Adj  
Estimated Work Report  
POS Employer Contribution  
Balance Adj  
Payment  
DC Payment

**Identifier:** Employer provided,  
or system generated

**Status:** Open  
Closed  
Hold



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The different types of transactions include: WH Report, WH Adj, Estimated Work Report, POS Employer Contribution, Balance Adj, Payment, DC Payment.

Identifier is the description given to a Work Report, Adjustment, or payment by the employer when uploading a file or by the system when a transaction is generated.

Status shows if a transaction has a debit or credit remaining. The Transaction page has a default filter of "Open/Hold" that must be removed to see closed transactions.

## DUE DATES AND AMOUNTS DUE COLUMNS

Mbr Due Date	⇄	Emp Due Date	⇄	Employer Cont.	Member Savings Contributions	Member POS Installment
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### Member Due Date –

The 10<sup>th</sup> of the month following the reporting month.

**For example:** The May Work report is due by the 10<sup>th</sup> of June for member savings contributions and member POS installment.

### Employer Due Date –

Five days after receipt of the Commonwealth portion issued for the previous quarter.

**For example:** Employer contribution amounts owed for Jan, Feb, March transactions are due June 26<sup>th</sup>.



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### Member Due Date –

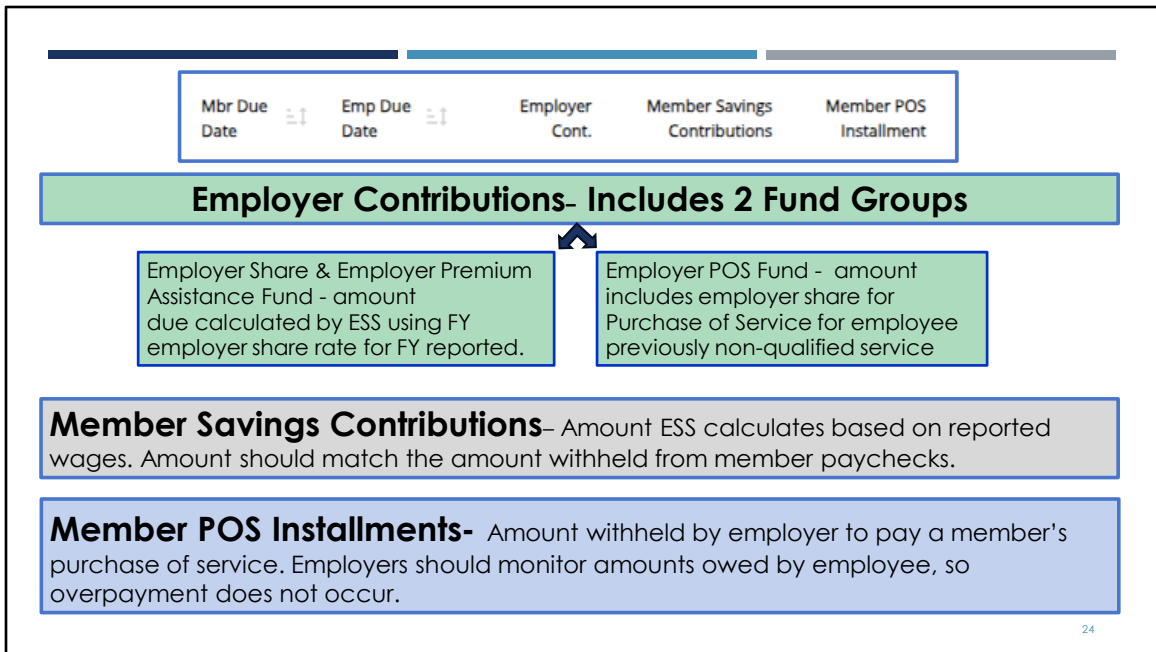
The 10<sup>th</sup> of the month following the reporting month.

For example: May Work report employee contributions withheld are due by the 10<sup>th</sup> of June for member savings contributions and member POS installment.

### Employer Due Date –

Five days after PA Dept of Ed retirement subsidy check is issued for the previous quarter.

For example: Employer contribution amounts owed for Jan, Feb, March transactions are due June 26<sup>th</sup>. The first quarter payment should include the Jan, Feb, March work reports and adjustments that posted Jan, Feb, March.



**Employer Contributions–**

Employer share amount due as calculated by ESS using the employer share rate for the FY being reported. Amount includes Employer share and Employer Premium Assistance Plus any Lump Sum POS payments due for employee purchases of previously non-qualified service. It is important to note, all LumpSum POS payments be made to the Employer POS fund and not the Employer Share fund

**Member Savings Contributions–**

Member Savings amount due as calculated by ESS using the combined total wages being reported for each member multiplied by their contributions rate according to their membership class.

**Member POS Installments-**

Amount withheld by the employer to pay a member’s purchase of service. Employers should monitor amounts owed by employee, so overpayment does not occur. On the Work Reports page in ESS, you can view the remaining amount owed by searching the Mem POS Balance column of a processed work report.

## SHOW FUND GROUPS/ SHOW FUND DETAILS

Account

Show Fund Groups Show Fund Details

Employer Cont.

\$139,183.16

Account

Show Fund Groups Show Fund Details

Employer  
Share

\$136,563.23

Employer Premium  
Assistance

\$2,619.93



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When accessing the Transaction Page the default shows total Employer Contributions. To separate Employer Contributions into Employer Share and Employer Premium Assistance, click 'Show Fund Details'.

# FILTERING

## Account

Filter: Status (Open, Hold) ✕

Show Fund Groups

Show Fund Details

<input type="checkbox"/>	Posting Date	Activity Date	Trans #	Type
<input type="checkbox"/>	12/20/2023	>11/01/2023	2706805	Estir Repc

Help Center User Profile Logout

Filters Apply Reset ✕

Search by  
Trans #

Collapse All

Filter by

Activity Date

Last 3 Months

Last 6 Months

Last 12 Months

Custom Dates

Type

Member POS  
Installment

\$0.00

\$0.00

\$0.00

\$0.00



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The default filter on the Transaction Page is Open and Hold transactions. To view Closed transactions as well remove this default filter by clicking the X.

Use the filter button on the top right corner to filter or sort the transactions by date, type, status, due dates, etc. Click Apply to apply the filter or sort you selected. Clicking Reset will reset to the defaults.

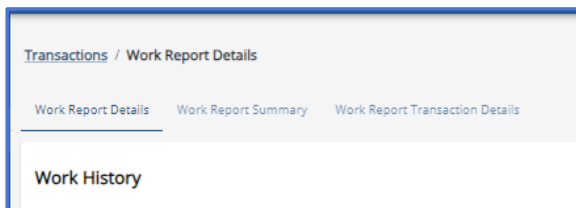


Let's review the tabs within a transaction

# WORK REPORT TRANSACTIONS

Click on the Posting date to open transaction

Posting Date	Activity Date	Trans #	Type	Identifier
<a href="#">08/08/2023 &gt;</a>	07/01/2023	2669001	WH Report	Billing Rpt 2023-07



Work Reports and Adjustments have three tabs providing a wealth of information

- Work Report Details
- Work Report Summary
- Work Report Transaction Details



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Click on the Posting date to open transaction.

Work Reports and Adjustments have three tabs providing a wealth of information. These include:

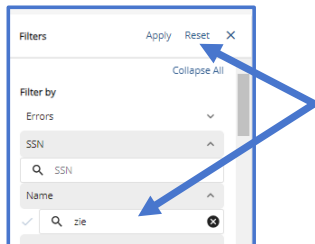
- The Work Report Details
- The Work Report Summary
- The Work Report Transaction Details



The Work Report Details Tab is available for Work Reports and Adjustments.



## FILTER TO SEARCH WORK REPORT DETAIL RECORDS



Click Filter action button, select filter. This example is by **Name** with “**zie**” typed in search field

### Example filter results

Errors	SSN	Name	Wage Type	FY	Work Status
	XXX-XX-1403	ZIESMAN, DANIEL MIDDLE	Salaried	2023	ACTIVE
	XXX-XX-5003	ZIELINSKI, AMY MIDDLE	Hourly	2023	ACTIVE
	XXX-XX-7199	ZIEGLER, ELIZABETH MIDDLE	Hourly	2023	ACTIVE
	XXX-XX-7199	ZIEGLER, ELIZABETH MIDDLE	Salaried	2023	ACTIVE
	XXX-XX-7222	SZYMANSKI, MACKENZIE MIDDLE	Hourly	2023	ACTIVE
	XXX-XX-4505	OPARANOZIE, EUGENE MIDDLE	Hourly	2023	ACTIVE

Total for All Records




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













This tab includes what was reported with the work report.

You can filter to search for specific information within the work report.

In this example we searched for all names that start with zie. You can search by SSN, name, FY, Wage Type, Work Status, etc.

# SORT TO SEARCH WORK REPORT DETAIL RECORDS

Sort: Work Status (Descending) 

Errors 	SSN 	Name 	Wage Type 	FY 	Work Status 
	XXX-XX-4258	 WATKINS, ESTHER MIDDLE	Salaried	2023	TRMINTN
	XXX-XX-5462	 GOLDBERG, LEE MIDDLE	Salaried	2023	TRMINTN
	XXX-XX-4994	 LYTER, WANDA MIDDLE	Salaried	2023	TRMINTN
	XXX-XX-4500	 LEGIN, DERRICK MIDDLE	Salaried	2023	TRMINTN
	XXX-XX-9564	 FORRY, M MIDDLE	Salaried	2023	TRMINTN
	XXX-XX-0987	 TURNBAUGH, SARA MIDDLE	Salaried	2023	SABTLC
	XXX-XX-0115	 DIALLO, MATTHEW MIDDLEJR.	Salaried	2023	SABTLC
	XXX-XX-7496	 RAVERT, ROSEMARY MIDDLE	Salaried	2023	ACTIVE

Sorted using the column action button for Work Status, in descending order.

**Note:** the grey bubble showing the sort



Sorting allows you to sort each column within the report. Click on one of the column headings to sort by ascending or descending.



## WORK REPORT SUMMARY TAB

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The Work Report Summary Tab includes important information for the work report or adjustment.

# WORK REPORT SUMMARY

## Work History Summary

Work History Summary	
Report Status <b>Released</b>	Total Due <b>\$1,930,022.92</b>
Trans # 2650704	Date Released 06/07/2023
Billing Type Contribution	Trans Status Open
Date Received 06/07/2023	Report Source Employer
Inserted By TARNOLD	Last Updated Date 06/07/2023 12:00:00 AM
Last Updated By EXEBATCH	

## Financial Summary

Financial Summary			
Fund	Due Calculated	Amount Paid	Amount Owed
Mem Saving	\$339,472.11	\$339,472.11	\$0.00
Mem POS	\$289.52	\$289.52	\$0.00
Emp Share	\$1,556,435.45	\$14,031.57	\$1,542,403.88
Emp Prem	\$33,825.84	\$304.95	\$33,520.89
<b>Total in current view</b>	<b>\$1,930,022.92</b>	<b>\$354,098.15</b>	<b>\$1,575,924.77</b>
<b>Total of all records</b>	<b>\$1,930,022.92</b>	<b>\$354,098.15</b>	<b>\$1,575,924.77</b>

1 - 4 of 5      |< < Page 1 of 2 > >|



This tab has 2 boxes. The Work History Summary and the Financial Summary.

## WORK HISTORY SUMMARY BOX

Provides an overall summary of the report

- Report status
- Transaction #
- Billing type
- Date the report was received
- Who inserted the report
- Who made the last change to the report
- Total amount owed on the report
- Date the report was released to PSERS
- Transaction status
- Originator of the report
- Date and time of the last update to the report

Work History Summary	
Report Status <b>Released</b>	Total Due <b>\$1,930,022.92</b>
Trans # 2650704	Date Released 06/07/2023
Billing Type Contribution	Trans Status Open
Date Received 06/07/2023	Report Source Employer
Inserted By TARNOLD	
Last Updated By EXEBATCH	Last Updated Date 06/07/2023 12:00:00 AM



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The Work history summary box provides an overall summary of the report and includes all of the information shown here.

# FINANCIAL SUMMARY BOX

Financial Summary			
Fund	Due Calculated	Amount Paid	Amount Owed
Mem Saving	\$339,472.11	\$339,472.11	\$0.00
Mem POS	\$289.52	\$289.52	\$0.00
Emp Share	\$1,556,435.45	\$14,031.57	\$1,542,403.88
Emp Prem	\$33,825.84	\$304.95	\$33,520.89
Total in current view	\$1,930,022.92	\$354,098.15	\$1,575,924.77
Total of all records	\$1,930,022.92	\$354,098.15	\$1,575,924.77

1 - 4 of 5      < > Page 1 of 2 > >

Financial Summary box contains all the fiduciary information to reconcile your work report against your payroll

**NOTE:** Employer Share contributions are separated into Share and Premium Assistance



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The Financial Summary box contains all the fiduciary information to reconcile your work report against your payroll.



Finally, the Work Report Transaction Details tab.

Transactions / Work Report Transaction Details Comments

Work Report Details    Work Report Summary    Work Report Transaction Details

Transaction Information						Due Dates	
Activity Date	Transaction Number	Status	Identifier	Mbr Due Date	Emp Due Date		
09/01/2023	2690775	Open	Billing Rpt 2023-09	10/10/2023	12/26/2023		

Transaction Details							
Posting Date	Activity Date	Trans Type	Identifier	Applied To/From	Employer Cont.	Member Savings Contributions	Member POS Installment
Transaction Number: 2690775							
10/10/2023	09/01/2023	Original	2023-09 MASTER AGREEMENT		\$144,372.00	\$32,174.12	\$0.00
10/10/2023	09/15/2023	Credit In	DC Payment Ref# - 2682199 (Auto)	<a href="#">2682199</a>	(\$1,042.20)	\$0.00	\$0.00
10/10/2023	09/29/2023	Credit In	DC Payment Ref# - 2687339 (Auto)	<a href="#">2687339</a>	(\$944.30)	\$0.00	\$0.00
10/10/2023	08/31/2023	Credit In	Payment Ref# - 2676502 (Auto)	<a href="#">2676502</a>	\$0.00	(\$142.79)	\$0.00
Total in current view					\$142,385.50	\$32,031.33	\$0.00
Total of all records					\$142,385.50	\$0.00	\$0.00

1 - 4 of 5 Page 1 of 2 > 37

This tab includes the original amount owed and credits or payments that were applied. Clicking on the transaction number under the “Applied To/From” column will take you to that transaction. This is a new feature that can be very helpful when determining where payments were applied.

You can see here that the page shows the Transaction number, the due dates of the transaction, the original amounts owed, payments that were applied, and the new totals after the payments have been applied.



Transactions / Payment Details

### Payment Information


Posting Date 08/31/2023	Activity Date 08/31/2023
Status Closed	Identifier Dep. Date 08/31/2023
Transaction Type Payment	Payment Type ACH
Min Due Date 09/10/2023	Emp Due Date

Payment Amount  
\$23,595.19

### Transaction Details

Transaction Number:  
2676502

Posting Date	Activity Date	Trans Type	Identifier	Applied To/From	Employer Cont.	Member Savings Contributions	Member POS Installment
08/31/2023	08/31/2023	Original	Dep. Date 08/31/2023		\$0.00	(\$23,595.19)	\$0.00
09/06/2023	08/31/2023	Credit Out	WH Report - 2677684 (Auto)	<a href="#">2677684</a>	\$0.00	\$23,452.40	\$0.00
10/10/2023	08/31/2023	Credit Out	WH Report - 2690775 (Auto)	<a href="#">2690775</a>	\$0.00	\$142.79	\$0.00
<b>Total of all records</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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After opening the payment transaction details, you can view the original payment amount and the transactions that the payment applied to. Clicking on the transaction number under the “Applied To/From” column will take you to that transaction.

## PAYMENT TRANSACTION DETAILS

OPEN THE PAYMENT TRANSACTION BY CLICKING  
ON A PAYMENT POSTING DATE



<input type="checkbox"/>	<a href="#">08/31/2023</a> > 08/31/2023	2676502	Payment	Dep. Date 08/31/2023	Closed
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Now let's discuss the parts of a payment transaction. The transaction details of a payment show where and how the payment was applied.

Original member amount due \$23,595.18

Posting Date	Activity Date	Trans Type	Identifier	Applied To/From	Emp Cont.	Member Savings Contributions	Member POS Installment
09/06/2023	08/01/2023	Original	2023-08 MASTER AGREEMENT		\$108,954.09	\$23,595.18	\$0.00

Overpayment from 7/31/2023

09/06/2023	07/31/2023	Credit In	Payment Ref# - 2667150 (Auto)	2667150	\$0.00	(\$142.78)	\$0.00
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Payment from payroll estimated payment in amount of \$23,595.19

08/31/2023	08/31/2023	Original	Dep. Date 08/31/2023		\$0.00	(\$23,595.19)	\$0.00
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Rolling credit \$142.79 is added to next monthly work report (Sept) on 10/10/2023 when it is released

Posting Date	Activity Date	Trans Type	Identifier	Applied To/From	Emp Cont.	Member Savings Contributions	Member POS Installment
08/31/2023	08/31/2023	Original	Dep. Date 08/31/2023		\$0.00	(\$23,595.19)	\$0.00
09/06/2023	08/31/2023	Credit Out	WH Report - 2679884 (Auto)	2677884	\$0.00	\$23,452.40	\$0.00
10/10/2023	08/31/2023	Credit Out	WH Report - 2690775 (Auto)	2690775	\$0.00	\$142.79	\$0.00
Total of all records					\$0.00	\$0.00	\$0.00



In this example, we see there is a credit of \$142.78 from a payment on 7/31/2023. This credit is being applied to a transaction two months later. This should be investigated as quickly as possible because it is possible an employee dropped from the work report, an adjustment was made to an employee’s account that was not reconciled with payroll records or the district has miscalculated contributions for an employee. This credit will continue to show on the transaction page and your SOA until it is resolved. It can be very time consuming to go back and research where this overpayment started, so it is best districts review their transaction page as soon as possible after submitting any work report, adjustment or payment to ensure payroll records and PSERS reporting match.

# DC PAYMENT

Transactions / Transaction Details

## Transaction Information

Posting Date 07/03/2023	Activity Date 06/29/2023	Transaction Number 2658800	Transaction Type DC Payment	Status Closed
Mbr Due Date	Emp Date 09/25/2023	Identifier DC Pmt 06/29/2023 for 06/29/2023 Payroll		

Payroll date as reported to VOYA

## Transaction Details

Employer Share Credit Amount

Posting Date	Activity Date	Trans #	Trans Type	Identifier	Applied To	Emp Cont.	Member Savings Contributions	Member POS Installment
07/03/2023	06/29/2023	2658800	Original	DC Pmt 06/29/2023 for 06/29/2023 Payroll		(\$4,713.06)	\$0.00	\$0.00
07/06/2023	07/06/2023	2658800	Transfer	Fund Transfer (Auto)		\$0.00	\$0.00	\$0.00
07/06/2023	06/29/2023	2658800	Credit Out	WH Report - 2659866 (Auto)	2659866	\$4,713.06	\$0.00	\$0.00

Work Report credited the employer share

Total of all records


There are also DC payment transactions. This slide depicts a DC payment as applied to a work report. Notice the identifier supplies the payroll date enabling districts to review their credit from DC reporting against their payroll for the same time frame. Employer DC payments are paid at the time of reporting because DC contributions must be invested timely. The system takes the payroll date and applies the DC payment to the corresponding work report. This means your partial Employer Share paid through VOYA will occur before the remaining Employer Share is due to PSERS.

Transactions / Work Report Transaction Details Comments

Work Report Details   Work Report Summary   Work Report Transaction Details

Work Report transaction Details showing DC Credit to Employer Share

Transaction Details							
Posting Date	Activity Date	Trans #	Trans Type	Identifier	Employer Cont.	Member Savings Contributions	Member POS Installment
07/06/2023	06/01/2023	2659866	Original	2023-06 MASTER AGREEMENT	\$2,515,330.98	\$538,202.43	\$227.49
07/06/2023	06/05/2023	2659866	Credit In	DC Payment Ref# - 2653033 (Auto)	(\$7,537.29)	\$0.00	\$0.00
07/06/2023	06/15/2023	2659866	Credit In	DC Payment Ref# - 2654723 (Auto)	(\$7,849.12)	\$0.00	\$0.00
07/06/2023	06/29/2023	2659866	Credit In	DC Payment Ref# - 2658800 (Auto)	(\$4,713.06)	\$0.00	\$0.00
Total in current view					\$2,495,231.51	\$538,202.43	\$227.49
Total of all records					\$2,495,231.51	\$0.00	\$0.00


  
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Here is an example of the Work report Transactions Details tab showing three partial employer share credits for the DC reporting of a district’s employees.

Why is this a credit? When you report to Voya the money is withdrawn from your account when files are submitted. The amount you have paid toward employer contributions for those files is noted as a credit in your PSERS account and reduces the amount for your employer contributions.

DC files are credited to the PSERS DB work report for the corresponding month. For example: if you report the 5/3/2024 payroll to Voya, this will apply to the May PSERS work report when it is received in June.

# PURCHASE OF SERVICE (POS) EMPLOYER CONTRIBUTION

To determine which employee and years-

Locate the Emp POS Qualification SOAD document with the same posting date

Transactions / Transaction Details

Transaction Information				
Posting Date	Activity Date	Transaction Number	Transaction Type	Status
10/08/2023	Emp Date	2873099	POS Employer Contribution	Open
01/06/2024		Identifier	PQB, Lump POS: SSN 2982699- POS 638726	

Transaction Details									
Posting Date	Activity Date	Trans #	Trans Type	Identifier	Applied To	Emp Cont.	Member Savings Contributions	Member POS Installment	
10/08/2023	10/08/2023	2873099	Original	PQB, Lump POS: SSN 2982699- POS 638726		\$2,433.63	\$0.00	\$0.00	
Total of all records						\$2,433.63	\$0.00	\$0.00	

Home	Download	10/20/2023 10:00:12 AM
Employer Info	Download	Employer Contract Record - Follow up > 10/19/2023 7:36:52 PM
Documents	Download	Employer Notification CROQ > 10/16/2023 2:36:17 AM
Roster	Download	Employer Contract Record - Follow up > 10/12/2023 7:38:19 PM
Work Reports	Download	Employer Contract Record - Follow up > 10/08/2023 5:50:51 PM
	Download	Emp POS Qualification SOAD > 10/08/2023 8:24:38 AM



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Let's look at the most questioned transactions, the purchase of service. ESC occasionally receive calls or emails stating that the employee that purchased service does not work for them and they question the bill? Usually this occurs because the employee worked for the employer some time ago as a part time non-qualified employee and they are purchasing that service. The employer will want to look at the documents for the same posting date as the transaction to determine who the transaction is for and what year or years. This example is for an employee who has qualified within this fiscal year. DB contributions must be paid from the beginning of the qualification year. The system will auto generate a purchase retroactive to July 1 of the qualifying year.

# POS EMPLOYER CONTRIBUTION – STATEMENT OF AMOUNT DUE

**The statement includes:**

- The employee name
- Social security number
- School year(s) for which employer share is due
- WNC wages reported
- Employer Share amount due for WNC wages
- Transaction Number

**Employer Statement of Amount Due  
for WNC Reported for Qualified Members**

The Public School Employees' Retirement System (PSERS) is billing you for the following member(s) for whom you reported wages with no contributions (WNC) while a qualified member. Once a school employee qualifies for PSERS membership in any given school year, both the employee and employer are required to remit contributions for all service rendered in that school year.

The Total Amount Due shown below is due and payable by you within 90 days of the date of this statement. Review this statement carefully to confirm that all information is accurate. If you have questions, contact your Employer Service Center (ESC) representative. If you dispute the transaction for any member(s) on this billing, you must notify PSERS in writing by January 6, 2024. Disputes received after the due date must follow PSERS' formal appeal process.

Member Name	Member SSN	School Year	WNC Reported	Amount Due	Trans Number
VIVIANO, DONITA	002-26-0157	2022-2023	\$10,233.05	\$3,690.32	2873023
NEVEN, JEFFREY	002-08-2099	2022-2023	\$9,288.63	\$2,433.63	2873096
HERSHEY, RONALD MIDDLE	003-09-1910	2022-2023	\$15,862.50	\$5,633.05	2873171

Total Amount Due: \$11,747.00

Note: Delinquencies may be recovered from your basic education subsidy payment.

If you have any questions, please contact the Employer Service Center by calling toll-free 1.866.353.1844. Harrisburg local callers, please use 717.787.1755. For your convenience, the Employer Service Center is staffed each business day from 7:30 a.m. to 4:00 p.m.

*Public School Employees' Retirement System*



Here is an example of the document produced when part time employees reported with wages no contributions qualify within a fiscal year. Employers may receive POS bills from many years ago due to PSERS working through years of reported Wages No Contributions (WNC) that are purchasable or due to missed service that was reported by previous employers.

Employers may receive such notices even after an employee no longer works for their district. This notice is for a member purchasing service that was previously uncredited or unqualified service which may have been with your district. The employee worked for the district at some time, but did not receive credit for the service and wages while working at the district.



# INTERMISSION

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Now let's take a short break. When we return, we will discuss Leaves of Absence. Remind of restroom locations and set a return time.



## LEAVE OF ABSENCE – TRAINING OBJECTIVES

Leave Codes- What are they?

Requirements for most used leave codes

Reporting for common leave types

Practice selecting leave codes

Practice reporting leave codes

Working on a Leave



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Leave of Absence Objectives

## WHAT IS A LEAVE CODE?

A leave code is a contract record that explains to PSERS a member is not currently working but is still employed by the district.

The leave code entered tells PSERS the reason an employee is not working, or why the reported wages are different than previous reporting.



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Contract Records tell the story of a member's work history. Most of the time your employee will have an ACTIVE contract record, however during their tenure as an employee they may have a time when they are not actively working. This may be for illness, professional study, active military duty, family leave, or a host of other school board approved reasons. Any time your employee is not actively working or using their earned vacation or sick days for an absence from work the appropriate Leave contract or code must be entered in PSERS' system.

What is the difference and why does it matter? Leave codes assure your employee is receiving the benefit they are entitled to based on the Retirement Code. PSERS and employers must work together to make sure employees are meeting the different leave requirements and conditions for the entered leave code. Entering an incorrect leave or no leave at all may cause an overage or in some cases a shortage in service time.

PSERS benefit processing team will reach out and question why salary or service is different in years where a leave occurred, and no leave code was entered, or the incorrect leave code was entered. Frequently this is from a time before you were doing monthly reporting and causes additional work for you in looking through old

records. Don't do that to your future selves!

An incorrect leave code may result in time being stripped from an employee when their final benefit is being calculated because the employee did not meet the requirements of the entered leave code. This can cause an escalated situation that requires a lot of clean up and most importantly inconveniences a retiree either in an incorrect benefit calculation that must be fixed later or a delayed benefit while the situation is corrected.

This is just a few reasons why it is so important for employers to enter the correct leave code for their employees and why we are all here today.

## WHAT ARE THE LEAVE CODES?

### CONTRACT CODE – LEAVE NAME



**LEAVEN** – Any other leave not listed

**SABTLC** – Sabbatical- Health and Professional Study

**SSLWCC/SSLWCN**-Special Sick Leave Workers Compensation

**SSLSSC/SSLSSN**-Special Sick Leave-School Sponsored

**WKCMPN** – Workers Compensation

**STUDYC/STUDYN**-Professional Study Leave

**UNIONC**-Union Leave

**EXCHGC/EXCHGN**-Exchange Teacher Leave

**ACTMLC/ACTMLN**- Military Leave (prior to 7/1/2013)

**ACTMLN** - USERRA (Uniformed Services Employment  
& Reemployment Rights of 1994)



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What are the Leave codes? Here is a list of the codes available. One of these must be used when an employee is not actively working or using their earned vacation or sick time.

In the coming slides we will discuss leaves based on the most used codes. For example: there has not been an Exchange leave code entered in 5 years so we will not spend time on that code. Conversely there were over 56,000 LEAVEN contracts entered over the same five years. We may want to look at that code a little more and is it being used correctly?

As stated in the previous slide certain leaves may have eligibility requirements and may not exceed a specified length of time. Let's look at some of those requirements



## REQUIREMENTS FOR MOST USED LEAVE CODES

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When determining what Leave Code fits your employee's story or individual situation, you must consider what the School Board approved for this person's leave.

Let's look at requirements for the most used leave codes.

## IS SCHOOL BOARD APPROVAL REQUIRED TO RETAIN SERVICE CREDIT?



**All leaves require school board approval. Some leaves, however, may not give the board a choice such as **Workers Compensation** or **USSERA** leave.**

*PSERS will assume that board approval was given but will verify board minutes when needed to answer questions.*



Probably the most important requirement is School Board Approval. When determining what Leave Code fits your employee's story or individual situation, you must consider what the School Board approved for this person's leave.

***PSERS will assume due diligence has been complete but will verify board minutes when needed to answer questions.*** Due diligence suggests the staff member entering the leave code has verified the approval and reason for the leave appear in the board minutes and all leave requirements for the approved leave have been met. Failure to do so may result in the employee reaching retirement only to find out their leave service credit has been stripped due to noncompliance as mentioned earlier. This is not a situation anyone wants to see happen.

Here are some example questions to ask before entering a leave code:

How long is the employee going to be out?

Will the employee be using their vacation and or sick time while on leave?

Will the employee be working at all during the leave?

Does this need to be approved by the School Board? Is the approved leave noted in the meeting minutes?

What are the circumstances? Is this health related? Study related? Discipline related?

Military Related?

Will both the district and the employee be paying contributions during the leave?

Will the employee be receiving all or part of their pay while on leave?

Does the employee qualify for the leave the board approved based on Retirement Code and School Code requirements?

Let's look at another major consideration in selecting the appropriate leave code, how long will the employee be out of work?

- **Non-specified Leave (LEAVEN)** – may not exceed 24 months in a row with no reporting
- **Sabbatical (SABTLC)** Health restoration not to exceed 24 months. Professional Study length is unspecified. If the leave is non-contributing, it will not exceed two years
- **Special Sick Leave(SSLWCC/SSLWCN/SSLSSC/SSLSSN)** – One Year per Occurrence. If a second leave is granted, must be one active service day between occurrences
- **Workers Compensation (WKMPN)** – may not exceed 24 months in a row with no reporting
- **Professional Study (STUDYC/STUDYN)** - unspecified time frame
- **Collective Bargaining Unit ( UNIONC)**– no time frame
- **Exchange Teacher Leave (EXCHGC/EXCHGN)** – no time frame
- **Activated Military Leave (ACTMLN)**- prior to 7/1/2013 - no time frame

**LEAVE CODE  
ALLOWABLE  
TIME FRAMES**



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The amount of time a member may be out of work is one of the requirements and conditions for entering the leave code. How long the employee is expected to be out of work without using their earned vacation or sick time is an important piece of information.

You can see from the slide some leaves have unspecified time frame while others allow for one or two years. PSERS will automatically terminate any non-contributing leave that exceeds two years.

Let's review them quickly:

**Non-specified Leave (LEAVEN)** – may not exceed 24 months in a row with no reporting

**Sabbatical (SABTLC)** – Health restoration not to exceed 24 months./ Professional Study length is unspecified. If the leave is non-contributing, it will not exceed two years

**Special Sick Leave(SSLWCC/SSLWCN/SSLSSC/SSLSSN)** – One Year per Occurrence. If a second leave is granted, must be one active service day between occurrences

**Workers Compensation (WKMPN)** – may not exceed 24 months in a row with no reporting



**Professional Study (STUDYC/STUDYN)** – unspecified time frame

**Collective Bargaining Unit ( UNIONC)** – no time frame

**Exchange Teacher Leave (EXCHGC/EXCHGN)** – unspecified time frame

**Activated Military Leave (ACTMLN)** – unspecified time frame

You do not need to memorize this information it is in the Employer Reference Manual, search for your leave code or leaves in the Procedures manual. The manual will also give helpful reporting instructions.

LEAVE ELIGIBILITY REQUIREMENTS						
LEAVE CODE	BOARD APPROVAL	REQUIRED WAGES	LENGTH OF LEAVE	STUDY REQ.	RETURN REQUIREMENTS	PURCHASABLE
SABTLC - Professional Development	Yes - 10 yrs - 5 consecutive w/ district/ 7 yrs before next Sabbatical	50% or more	1 school term, 1/2 school term or 2 half terms within 24 months	YES	Must equal leave or be unable to return for health or employer reasons/prorated for partial return if exceptions do not apply	Service received at time of leave
SABTLC - Health Restoration	Yes - 10 yrs - 5 consecutive w/ district/ 7 yrs before next Sabbatical	50% or more	1 school term, 1/2 school term or 2 half terms within 24 months	NO	Must equal leave or be unable to return for health or employer reasons/prorated for partial return if exceptions do not apply	Service received at time of leave
LEAVEN	NO	NO	24 months	NO	NO	NO
SSLSSC	YES	50% or more	1 Year per leave/must return for 1 day before 2nd SSL granted	NO	NO PSERS requirements - district may stipulate return requirements	Service received at time of leave
SSLSSN	YES	50% or more	1 Year per leave/must return for 1 day before 2nd SSL granted	NO	NO PSERS requirements - district may stipulate return requirements	Must return to service & receive employer approval to purchase
SSLWCC	YES	50% or more	1 Year per leave/must return for 1 day before 2nd SSL granted	NO	NO PSERS requirements - district may stipulate return requirements	Service received at time of leave
SSLWCN	YES	50% or more	1 Year per leave/must return for 1 day before 2nd SSL granted	NO	NO PSERS requirements - district may stipulate return requirements	Must return to service & receive employer approval to purchase
WKMPN	NO	NO	24 Months	NO	NO	NO
STUDYC	YES	Full contracted salary	Unspecified	YES	Lesser of 1 school term or time of leave	Service received at time of leave
STUDYN	YES	NO	24 Months	YES	Lesser of 1 school term or time of leave	YES
ACTMLN (USERRA)	NO	District option	Based on DD214	NO	<31 days rtrn w/in 1 day, > 30-and-<181 days rtrn w/in 14 days, >180 days rtrn w/in 90 days	YES, must purchase within specified time frame

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This is one of your handouts. We are going to do some interactive practice a little later where this handout may become helpful.

The Chart shows the most common Leaves and requirements. For more details or any leave not shown on the chart consult the Employer Reference Manual.



## DEEPER DIVE INTO THE 4 MOST COMMON LEAVE TYPES

SABBATICAL  
LEAVEN  
SPECIAL SICK LEAVE  
WORKER'S COMPENSATION

AND THEIR REQUIREMENTS

[www.psers.pa.gov/Employers/Pages/Reporting-Resources.aspx](http://www.psers.pa.gov/Employers/Pages/Reporting-Resources.aspx)

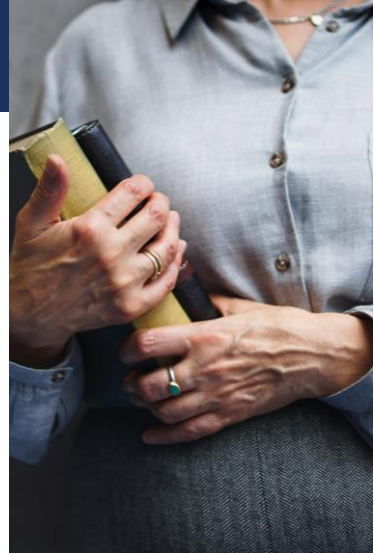
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For the purpose of time, today we are only going to deep dive into the four most common leave types. Additional resources for the less common leaves may be found on the PSERS website in the Employer Reporting Resources Tab and the Employer Reference Manual. Chapter 10

## SABBATICAL (SABTLC ) ELIGIBILITY REQUIREMENTS

- **School Board Approval** for Professional development, Restoration of Health Or at the discretion of the school board, for other purposes
- Active professional, supervisory, instructional, or administrative staff at least 10 years PA service and **5 consecutive** years with the granting district
- Employer pays at least 50% of contracted Salary
- Professional Development must have a pre-approved plan of study related to current position.
- At least 7 additional service years before a subsequent sabbatical may be granted
- May be taken for one full school term, one half school term, or two half school terms within a 24-month period.

**Employer must pay at least 50% of employee's contracted salary.  
Employer & member pay contributions on 100% of the contracted salary.**



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Sabbatical leave is the most common leave for professional, administrative, instructional or supervisory staff.

All school employees are not eligible for Sabbatical leave. For example: custodians, transportation, clerical or other miscellaneous staff are not eligible for Sabbatical leave.

Sabbaticals fall into two types: Professional Development and Restoration of Health. Districts have the authority to authorize a sabbatical under “Other” circumstances at their own discretion, but this is a rare occurrence

The slide shows Sabbatical requirements. Here are some questions to ask before adding the leave code:

- Is the School Board approval documented in meeting notes?
- Has the sabbatical type been determined during the board approval? For professional study, the plan of study must be outlined and documented. Is the plan of study intended to provide the employee time to improve and gain new skills and/or knowledge for their current position? Professional Study may not be used

for an unrelated or future position. Once an employee applies for and is approved for a professional development sabbatical, it cannot be changed to any other leave type. **For example:** if a member is injured while on a professional development sabbatical, the reason for the sabbatical can't be changed to a health restoration. The member is still responsible for completing the previously documented requirements for the sabbatical to count as PSERS service credit.

- Will the district be paying at least 50% of the contracted salary to the employee while on leave? Have you set up your payroll system to withhold contributions on the full contracted salary by reporting in base and URCC columns? We will review reporting in a moment
- Does the employee have a minimum of 10 service years service in a PSERS eligible district and at least five consecutive years with your district?
- Has the employee worked at least seven years since their last sabbatical?
- Is this a half school term or a full school term? If this is a split sabbatical or additional term will both half-terms be completed within two-years? Sabbaticals may be extended but only in the increments originally approved within the 24-month time allowance. **For example:** an employee requests a half term Health Restoration Sabbatical leave but finds they need additional healing time. The employee may be approved for another half term sabbatical before reaching 24 months.

## DOES AN EMPLOYEE HAVE TO RETURN FROM A SABBATICAL LEAVE TO RETAIN SERVICE CREDIT?

### Short answer :

**“Yes”** The member must return to the employer who granted the sabbatical leave for at least one full school term immediately following the latest period of leave to retain the full sabbatical service credit.

### A member will be permitted to retain the full sabbatical credit if:

1. The member cannot return, or only returns for a portion of one school term, due to illness, disability, or death.
2. Or the member is prevented from returning by the employer.

**NOTE** - If an employee returns for less than a school term, service is prorated based on the time they returned to work

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The employee must return to the employer who granted the sabbatical leave for one full school term immediately following the leave to retain the full sabbatical service credit. Regardless of how many days the employee normally works in the school year, the school term requirement of 180 days remains.

**For example:** An Administrator normally works an average of 215 days, and returns in June from a sabbatical will need to complete the current school year and then work 180 days into the next school year to keep service credit

If an employee returns for less than a school term, service is prorated based on the time they returned to work. In the case of a professional development sabbatical the employee must also provide proof the pre-approved plan of study was completed.

Employees who do not ordinarily work over the summer months are not expected to return until the start of the next school term when they will be required to work 180 days to maintain service.

There are exceptions to the return-to-work requirements:

If the district prevents the employee from returning to work for any reason. An employee will be permitted to retain the full sabbatical credit if the member cannot return due to illness, disability, or death. This also applies if the employee attempts to return to work but finds they are not able and have only returned for a portion of the 180-day school term. **For example:** An employee was out on a Restorative Health Sabbatical, their doctor has cleared them for returning to work, but half-way through the year their health issue returns, and they have been advised they may no longer work until it is resolved.

If either of these apply, the district will complete an Approved Leave of Absence – Employer Verification form found on the PSERS Public Web to explain why the member did not return to their position after the sabbatical.

The image shows a two-page form titled "Approved Leave of Absence – Employer Verification" from the Commonwealth of Pennsylvania - Public School Employees' Retirement System (PSERS). The form is divided into five main sections: PART A (Introduction and Instructions), PART B (Leave Dates), PART C (Type of Leave), PART D (Return Status and Hours Worked), and PART E (Employer Certification). It includes fields for Member's SSN, Member's Name, and various checkboxes for leave types and return conditions. The PSERS logo is visible in the top right and bottom right corners.

This is what the *Approved Leave of Absence – Employer Verification* looks like. Return this form via fax (717.772.3860) the number is on the top of the form, or you may elect to mail it to the address also on the top of the form.

Part A is self explanatory, Part B should match the contract record entered in ESS for the Leave, Part C asks for the leave code or type of leave and should also match the contract record in ESS, Part D is where the district enters if the member returned and the dates or if the member was unable to return for health reasons or if the district prohibited the employee's return. Part E is the district's certification all the information is correct. These must be hand signed, no electronic signatures will be accepted.

If you have questions or concerns, you may always reach out to ESC





## LEAVEN ELIGIBILITY REQUIREMENTS

**NONE!** The Leaven is any paid or unpaid administrative leave that does not meet the criteria for any PSERS eligible leave.

The amount of salary paid to an employee while on a Leaven is completely at the school board's discretion.

**LEAVEN wages are not retirement covered compensation and should not be reported to PSERS. No service time may be reported or purchased for LEAVEN.**

Pursuant to the Retirement Code, a member can only maintain an inactive status with PSERS for 24 months from the start of a leave.



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As discussed earlier, LEAVEN codes are the most used leave codes in PSERS system. Maybe this is because the School Board has the authority to approve any type of leave and pay employees anything they determine appropriate. Of course, this means district staff responsible for entering leave contract records must be familiar with leave requirements to ensure district employees are receiving proper credit towards their retirement benefit. Remember only those leaves lasting more than two weeks need be entered as a new contract record.

Districts often confuse school board approval with PSERS eligibility. Just because the school board approves an employee to take a paid or unpaid leave of absence does not make it a PSERS eligible leave allowing the employee to receive service credit. All leave contract must be entered based on eligibility requirements to avoid future confusion and corrections.

If a leave granted by the school board does not meet PSERS eligibility, the leave must be entered as a LEAVEN regardless if it is a paid or unpaid leave. These leaves include, but are not limited to, any paid or unpaid administrative leave such as suspension, furlough, contract buyouts, maternity leave, or FMLA approved time off.

**For example:** The board has approved maternity FMLA for an employee. The employee already used all her available sick and vacation time, but she still needs to be home, so she applied for, and the district approved FMLA. Board Approved YES, PSERS eligible NO. FMLA protects her job but that does not mean she qualifies for an approved PSERS leave. In this example, the district will enter a LEAVEN contract record starting the first day she no longer has vacation or sick days. No reporting will happen until she returns. When the employee begins to work again, the district will enter a new ACTIVE contract record with a start date of her first day working and end the LEAVEN contract record.

**What if this same member is using sick bank days? How does that work? Anyone know?**

If a member is using days from a sick leave bank immediately after the use of her own time, she is still active and would continue to be reported as active just as if she were using her own sick or vacation days.

If she waits until she is out of time and placed on a LEAVEN contract, she will still receive her pay, but the wages will be considered NRCC. No service time will be counted for those days..

Proper planning and understanding PSERS policy is important which is why PSERS recommends employers send their employees to PSERS member services prior to taking any leave. Member service representatives are trained to assist members with these questions and can provide proper guidance to district employees before they make decisions that result in ineligible service time.

One final topic for LEAVEN contract records, PSERS' system will automatically terminate an employee after 24 months creating a break in PSERS membership.

## SPECIAL SICK LEAVE (SSLWCC/SSLWCN/ SSLSSC/SSLSSN) ELIGIBILITY REQUIREMENTS



- Must be approved by the School Board on an individual basis. May be contributing or non- contributing
- The member must receive at least 50% of their contracted salary from the employer, workers' compensation, or disability insurance paid by the employer
- The leave is limited to one year, per occurrence
- Both member and employer contributions must be paid on 100% contracted salary

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Special Sick Leave can be approved for any illness or physical condition that prevents the employee from performing his or her job. Special Sick Leave is another confusing code for many districts.

As you can see on the slide, there are four different combinations! Let's break them down.

Just as in the Sabbatical the slide shows the leave requirements. Let's look at some questions the staff member entering the Leave code might ask:

- Is the School Board approval documented in meeting notes? Is the leave approved as a contributing or non-contributing special sick leave? Your answer will determine the last letter of the contract record. C for contributing and N for noncontributing
- Has the board approved to pay at least 50% of the employee's regular salary? Have you set up the payroll system to withhold contributions on the full contracted salary by reporting in base and URCC columns?
- Who will be paying the 50% of the full contracted salary? Workers Compensation or school sponsored disability insurance paid by the district? This determines the

4<sup>th</sup> and fifth letters in the contract. WC for workers Compensation Insurance and SS for School Sponsored Insurance. An employee's own 3<sup>rd</sup> party Insurance will not qualify for the required 50% base payment.

- Is your payroll system set up to withhold contributions on 100% of the employee's full contracted salary from their 50% paycheck?

A leave for workers' compensation is not a Special Sick Leave unless the leave was specifically approved as such. This is a common mistake. A school board must approve a special sick leave. Bulk approvals for situations such as COVID do not meet leave requirements.

The final point to make on Special Sick Leave is they are limited to one year per occurrence. The employee must return to work for at least one day before a second occurrence may be granted. Employees are not required to return from a Special Sick Leave to retain service credit according to PSERS requirements. However, the school board may at their discretion require the member to return as a condition of approving the leave.

## WORKERS COMPENSATION LEAVE (WKCMPN)

- Member is receiving **Workers' Compensation**
- The leave is not approved under **Special Sick Leave**
- A member cannot be reported for more than 24 months
- After 24 months, the PSERS system will automatically create a termination record for the member



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Let's look at Workers' Compensation leave and what distinguishes it from a Special Sick Leave. Workers' Compensation leave is entered when the employee is receiving workers' compensation but **has not been approved** by the school board for an individual Special Sick Leave. Why didn't the board approve the special sick leave?

The school board may elect workers' compensation leave over a special sick leave based on the circumstances surrounding the leave. It might be for budgetary reasons or possibly the individual's situation causing the absence. This is not anything PSERS need know, because PSERS does not determine an employee's leave type. As the pension plan administrators, PSERS responsibility is to ensure leave requirements are met. Determining and approving leave is up to the district and their school board.

Workers' Compensation leave is always a non-contributing leave, with no reporting. When the employee returns to work, the district will create a new ACTIVE contract record and end date the Workers Comp contract. As in the LEAVEN code, PSERS' system will automatically create a term record after two years without reporting.



Now that you have selected the leave code, what's next?

Reporting.

Let's review some reporting before jumping into our practice session.

## SABBATICAL (SABTLC) LEAVE REPORTING ROW

Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
\$5,250.92	\$5,250.92	\$0.00	\$0.00	0	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$787.64

Employer's portion is reported under Base, the remaining salary is reported in URCC column

Both employer and member pay contributions on 100% of the member's contracted salary



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This slide depicts the work report row for an employee on a Sabbatical.

Employer's portion will go in the base column - Remember one of the eligibility requirements for Sabbatical leave is the employer **MUST** pay at least 50% of the member's full contracted salary. The employer may pay more but not less.

The remaining amount of the normal full contracted salary will go in the URCC column of the work report. URCC stands for Unpaid Retirement Covered Compensation.

It is important to have both columns completed for the system to calculate contributions based on 100% of the employee's normal full contracted salary. Both employee and employer pay full contributions. If an employer does not enter the URCC, the system will not calculate contributions on the full contracted salary and the employee will be shorted funds in their account. This may result in the employer paying additional costs in interest when the shortage is discovered.

If the employee is a salary wage type, service may be reported in June with all the other salaried employees. If the employee is a Per Diem or Hourly wage type, service

must be reported each month along with the earnings. Reporting service remains the same as reporting while the member is on ACTIVE work status



## LEAVEN REPORTING -THERE IS NO REPORTING FOR A LEAVEN



- Sometimes an employer may enter a LEAVEN contract prior to reporting all the earned wages for the period prior to the LEAVEN start time.
- ESS will allow for reporting for one monthly work report following the entry of a LEAVEN contract record.



No reporting should occur when a leave is entered under the LEAVEN code regardless if the leave is paid or unpaid. The system will allow employers to report one monthly reporting period of a Leaven record but will send a hard stop error on the second report during a leaven. Also remember, a termination contract record will automatically be generated by the system after the 24<sup>th</sup> month of no reporting.

A termination record is automatically added because according to the Retirement Code, a member can only maintain an inactive status with PSERS for 24 months from the start of a leave.

Examples of a LEAVEN would be:

Maternity leave

Any FMLA that has not had a Special Sick or Health Restoration Sabbatical approved by the Board

Any employee under suspension or furloughed

Administrative leaves paid or unpaid

## SPECIAL SICK CONTRIBUTING (SSLWCC/SSLSSC) LEAVE REPORTING ROW

Work Status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
SSLSSC	\$2,651.88	\$2,169.78	\$0.00	\$0.00	0	22.00	\$0.00	\$0.00	\$0.00	\$0.00	\$361.62
SSLSSC	\$2,651.88	\$2,169.78	\$0.00	\$0.00	0	22.00	\$0.00	\$0.00	\$0.00	\$0.00	\$361.62
SSLSSC	\$2,651.88	\$2,169.78	\$0.00	\$0.00	0	22.00	\$0.00	\$0.00	\$0.00	\$0.00	\$361.62

Employer's portion is reported under Base, the remaining salary is reported in URCC column

Both employer and member pay contributions on 100% of the member's contracted salary



A contributing Special Sick Leave is reported the same as a sabbatical. The “C” or the “N” as the last letter. The C tells the system to expect contributions to be withheld and reported.

How does the staff member entering the leave contract know to use a contributing or non-contributing Special Sick Leave code? That answer will be provided in the school board minutes and should be investigated prior to adding the contract record and entering information into the payroll system.

When reporting a contributing Special Sick Leave, both the employer and the employee are paying contributions on the employee’s full contracted salary. Here the employer reports the 50% or more pay amount in the base column,, the remaining contracted salary is entered in URCC (Unpaid Retirement Covered Compensation). Just as in the sabbatical, if the employer does not enter the URCC wages, the system cannot calculate contributions correctly.

Service is reported the same as an ACTIVE or Sabbatical leave code. If the employee is salaried the service may be reported in June, or if they are per diem or hourly the service must be reported with the wages

## SPECIAL SICK NON-CONTRIBUTING LEAVE REPORTING ROW

Work Status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EKSAL	POS	NRCC	CONTR
SSLSSN	\$0.00	\$0.00	\$0.00	\$0.00	0	10.00	\$4,535.93	\$0.00	\$0.00	\$0.00	\$0.00

Employer reports days/hours in appropriate column – **DO NOT WAIT TILL YEAR END** for salary members

Employer reports the full contracted salary in the WNC column



Reporting a Noncontributing Special Sick Leave is completely different.

Throughout a noncontributing Special Sick Leave the district reports the full contracted salary in the WNC column. This amount includes the combined amount of the district’s pay, their insurance or workers' compensation payment plus the remaining URCC or unpaid retirement covered compensation. This total should be the same as the employee’s normal full contracted salary. Service is required to be reported each work report for a noncontributing Special Sick Leave for all wage types.

The reason reporting service is required is so PSERS can calculate the correct Purchase price and service should the employee elect to purchase their leave. The employee must return to work and be ACTIVE to purchase a noncontributing Special Sick Leave. When the leave is purchased, both the employee and the employer are billed for the contributions. Districts will receive a Statement of Amount due in their documents folder of ESS and will see the transaction on their Transaction page with the employee’s social security number under a Lump Sum amount due description.

Unlike a Sabbatical there is no return requirement for a Special Sick Leave. Think

about it this way, a Special Sick Leave is granted for any illness that prevents an employee from performing their duties and if they are not able to return to work as in a Health Restoration Sabbatical, they are granted the service time. With the Special Sick Leave, districts do not have to complete a form if the employee is not able to return to work. The only exception here is if the district negotiated a required return to service. This would be included in the board approval.

## WORKER'S COMPENSATION REPORTING -THERE IS NO REPORTING



A member who is absent from work while receiving Workers' Compensation and has not been approved by the School Board for a Special Sick Leave is not eligible to earn or purchase service credit for this time.



As in the Leaven, reporting earnings while on workers' compensation should not be reported in any Wage field. Days or Hours should be not reported, and no Member Contributions should be deducted or paid to PSERS by the member or the employer.

Please do not confuse this with Special Sick Leave where the Board has approved making employer contributions for the member.

LEAVE - REPORTING REQUIREMENTS						
WORK STATUS	BASE	URCC	WNC	EMP	MEMBER CONTRIBUTIONS	SERVICE REPORTED
SABTLC - ANY	dollar amount of 50% or more paid to employee	dollar amount of remaining contracted salary	NO	BASED ON 100 % SALARY	WITHHOLD BASED ON 100% SALARY	As normal active service - if salaried may be reported in June. If per diem or hourly must be reported monthly
LEAVEN	NO	NO	NO	NO	NO	NO
SSLSSC - PAID by EMPLOYER	dollar amount paid to employee equaling 50% or more from employer	dollar amount of remaining contracted salary for employee	NO	BASED ON 100 % SALARY	WITHHOLD BASED ON 100% SALARY	As normal active service - if salaried may be reported in June. If per diem or hourly must be reported monthly
SSLSSC or SSLWCC- Paid by Employer's disability Insurance or Worker's Compensation	\$0.01	Dollar amount equal to 100% of employee's contracted salary	NO	BASED ON 100 % SALARY	employee pays district contributions on full salary/Employer reports contributions on 100% salary	As normal active service - if salaried may be reported in June. If per diem or hourly must be reported monthly
SSLSSN or SSLWCN	NO	NO	Dollar amount equal to 100% of employee's contracted salary	Employer will be billed if leave is purchased by member	Member will receive bill for contributions if they purchase leave	report service the member would have worked on the last work report including this leave
WKMPN	NO	NO	NO	NO	NO	NO
STUDYC	dollar amount paid to employee equaling 50% or more from employer	dollar amount of remaining contracted salary for employee	NO	BASED ON 100 % SALARY	WITHHOLD BASED ON 100% SALARY	As normal active service - if salaried may be reported in June. If per diem or hourly must be reported monthly
STUDYN	NO	NO	Dollar amount equal to 100% of employee's contracted salary	Member pays both employer and member share	Member will receive bill for employer and member contributions if they purchase leave	report service the member would have worked on the last work report including this leave
ACTMLN (USERRA)	NO	NO	Dollar amount equal to 100% of employee's contracted salary	Employer will be billed if leave is purchased by member	Member will receive bill for contributions if they purchase leave	report service the member would have worked on the last work report including this leave

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This slide depicts another handout. The chart breaks down reporting requirements by Leave Code in an effort to simplify reporting.

DB Reporting											
Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR


DC Reporting											
Employee SSN	PSERS Employer 4-digit Code	Mandatory Pre-Tax Contributions	After-tax Cont.	Employer Share	RCC paid this period	RCC less pick-ups	URCC	Pay date	POS	NRCC	CONTR

DB Reporting											
Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR

DC Reporting											
Employee SSN	PSERS Employer 4-digit Code	Mandatory Pre-Tax Contributions	After-tax Cont.	Employer Share	RCC paid this period	RCC less pick-ups	URCC	Pay date	POS	NRCC	CONTR

Grab your answer sheets which looks like this, and we will begin!

Wages and times have been simplified for purposes of these examples as we are not including taxes, and other withholdings just PSERS member contributions. We will also assume 26 two week pay periods with a full month at the same leave unless otherwise noted. Your payroll systems should be doing these mathematical equations when leave codes are entered timely and properly. Use as many of the reporting spaces as you need for each answer or possibility. I have extra sheets if you need more!

I will read the scenario and leave the slide up, once you think you have the answer just pop your hand up so I know you are ready. Then we will go over the answer or answers together.

Also,  
Let's go!!!!



We have reviewed the most common leave types, and you have two handouts to help you with our next session.

Let's practice determining the correct Leave Code(s) for some real-life examples and reporting for leave codes.

You may need your phone's calculator for some of the answers!



## PHIL'S STORY



Phil is a math teacher who has asked the School District (SD) for time starting January 1st to the end of the school year so he may complete his last two graduate classes in statistics and analysis.

Phil has been with the SD for 15 years and is a Class T-D member with a 7.5% contribution rate.

Phil makes \$100,000/year, \$10,000/month over a 10-month contract, and has never taken a leave except for the usual earned vacation and sick days.

What type of leave would Phil qualify for?



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What type of Leave(s) would Phil qualify for? Why?

What wages would be reported if any for this leave? Should contributions be withheld and if so, based on what earnings? Does Phil need to be reported to Voya?

Will there be any special requirements for Phil to return to work?

## PHIL'S ANSWERS

- **SABBATICAL – PROFESSIONAL DEVELOPMENT**
- **PROFESSIONAL STUDY – CONTRIBUTING**
- **PROFESSIONAL STUDY – NON-CONTRIBUTING**



Usually, the Sabbatical will be the approved leave for someone in Phil's situation

Phil qualifies for the Sabbatical because he has worked for the district over 5 consecutive years and for a Pennsylvania Public School for more than 10 years. The plan of study Phil has selected is one that will help him perform his current position as a Math Teacher and is a half term or 9 graduate credits.

But the Board may have reasons not to grant a Sabbatical even though Phil is eligible in these cases the board may choose a STUDYC or Study N.

You would be able to know by reading the Board Notes to see which one was approved.

**SABBATICAL – PROFESSIONAL DEVELOPMENT**

Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
SABTLC	5000.00	5000.00									750.00

**PROFESSIONAL STUDY - CONTRIBUTING**

Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
STUDYC	5000.00	5000.00									750.00

**PROFESSIONAL STUDY – NON-CONTRIBUTING**

Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
STUDYN						20	10000.00				



Let’s look at the reporting for each of these leaves.

First the district will enter a contract record with a start date of January 1<sup>st</sup> .

December reporting will be normal.

For a Sabbatical, beginning with the January work report at least half of Phil’s (contracted) salary will be entered under Base and the remainder under URCC. For today’s example we are saying 50% but these amounts are determined by what the board elects to pay Phil while on leave,. Both the employer and employee contributions will be due on Phil’s full salary. The employer will withhold contributions from the base wages paid to Phil plus the URCC amount. At the end of the school year the SD will have reported \$75,000 under base salary and \$25,000 under URCC. Contributions will be paid to PSERS on \$100,000.

Sabbatical service will be reported in June with all salary employees. There is no need for Phil to purchase this service because Sabbaticals are always contributing, meaning service is granted for the leave time provided the member returns to school service for one school term immediately following the sabbatical. Because this Sabbatical is

for Professional Development, Phil will be required to provide the district with documentation of his graduate classes.

Anyone remember the Sabbatical exceptions for return requirements?

Answer: PSERS will allow the member to retain the full sabbatical credit without returning for one school term for either of these reasons: 1. The member cannot return, or only returns for a portion of one school term, due to illness, disability, or death. 2. The member is prevented from returning by the employer.

A contributing Professional Study will be reported the same as a Sabbatical because it is a contributing leave.

Conversely, the Noncontributing Study leave will have all contracted wages reported in WNC and service is required to be reported. Anyone remember why service needs to be reported? So PSERS can calculate should Phil decide to purchase the leave.

## ESTHER'S STORY

Esther is a secretary who was recently diagnosed with an autoimmune disease that requires several stays in a hospital. She has asked the SD for a year off to battle this condition at which time she hopes to return to the district.

Esther would like to retain her service during the leave. Esther wants to start her leave on July 1st and will be receiving workers compensation in the amount of \$1,500 per month.

Esther has been with the SD for 3 years and makes \$36,000 salary per year. She has a 12-month contract and earns \$3,000/month. Esther is Class T-G with a DB rate of 6.25% and DC rate of 2.75%.

What type of Leave does Esther qualify for?



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What type of Leave would Esther qualify for? What would help you determine which leave code to enter?

What wages would be reported, if any, for this leave? Should contributions be withheld and if so, based on what earnings?

Does Esther need to be reported to Voya?

Will there be any special requirements for Esther to return to work?

## ESTHER'S ANSWERS

- SPECIAL SICK LEAVE CONTRIBUTING – WORKERS COMPENSATION
- SPECIAL SICK LEAVE NONCONTRIBUTING – WORKERS COMPENSATION
- WORKER'S COMPENSATION



Esther would qualify for a Special Sick Leave because she is receiving half her wages from Workers' Compensation and SSL can be used for any illness or physical condition that prevents the employee from performing his or her job. But the School Board **must** approve her for a Special Sick Leave before that leave code may be used for situation. For a contributing Special Sick Leave, the district will be required to pay the other half of her full contracted wages.

The board may also only approve a noncontributing Special Sick Leave for their own reasons.

Can anyone tell me why Esther does not qualify for a Health Restoration Sabbatical? She has only been with the school for three years and is not a member of the professional staff.

What happens if the board does not approve either Special Sick Leave?

This means Esther will be placed on a Workers' Compensation Leave, which means even though Esther would like to earn service she will be ineligible for earned service during her leave. The leave is also not purchasable.

**SPECIAL SICK LEAVE- WORKERS COMPENSATION - CONTRIBUTING**

Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
SSLWCC		0.01	3000.00								187.50

**DC Reporting**

Employee SSN	PSERS Employer 4-digit Code	Mandatory Pre-Tax Contributions	After-tax Cont.	Employer Share	RCC paid this period	RCC less pick-ups	URCC	Pay date	POS	NRCC	CONTR
Esther's SSN	EMP RU#		82.50	0.00	67.50	0.01	2730.00	3000.00	date of payroll		

**SPECIAL SICK LEAVE WORKERS COMPENSATION - NONCONTRIBUTING**

Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
SSLWCN						20.00	3000.00				

**WORKERS COMPENSATION - NONCONTRIBUTING**

Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
WKCMPN											

*No Reporting*



Now let's see what Esther's Reporting would look like

A contract record with the correct leave code should be entered with the start date of July 1<sup>st</sup>.

If a contributing Special Sick Leave was approved by the school board, the SD will start reporting at least half of Esther's contracted salary under Base which would be \$1,500 and the remaining \$1,500 paid by workers compensation under URCC. Full DB and DC contributions will be made on the full contracted salary because Esther has asked to maintain service. If the district's payroll system has not been set up to include Esther's leave on the VOYA Dc PayCloud report, these wages will need to be entered manually using the template. That is what is shown here as an example and reminder to include both contributions types when setting up your payroll system for contributing leaves.

If Esther was not financially able to make those contributions or if the school board did not approve a contributing leave for their own reasons, then all contracted wages would be reported in the WNC Column. This enables Esther to purchase the leave once she returns to active status. DC contributions would not be included in any

purchase of a non-contributing leave. The DB purchase will provide service credit towards Esther's retirement benefit calculations. Esther must remain in ACTIVE work status until the purchase is paid in full or she will only receive prorated service for the time paid before terminating work.

Esther has only requested a year, but if she returns to school service for a day, she may request an additional year of Special Sick Leave for the same time frame until she reaches 24 months of Special Sick Leave. Employers may require at their discretion that Esther return to service as part granting her leave, but PSERS policy does not require Esther to return from a Special Sick Leave to retain the related service.

If the school board does not approve Esther's leave for any reason, she would be placed on the Workers Compensation leave code. There is no reporting for this leave even if Esther wants to contribute, she would not be able to do so because the school board did not approve a special sick leave. Esther will never be able to purchase this time and may only be on workers comp leave for 24 months before PSERS will automatically terminate her in PSERS causing a break in membership.



## AMELIA'S STORY



Amelia will need to take FMLA maternity leave in November. She requires 50 days off counting holidays for at least 3 months off. Amelia has 25 days of paid vacation and sick she will use. She hopes to continue getting a check during that time even if it's small.

Amelia is a Class T-F/10.8% with a 10 month, 182-day contract. Amelia earns \$75,000 salary a year or \$5,769.23 per month and been with the current district 8 years.

What options does the SD have for this?



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What type of Leave would Amelia qualify for? What would help you determine which leave code to enter?

What wages would be reported, if any, for this leave? Should contributions be withheld and if so, based on what earnings?

Does Amelia need to be reported to Voya?

Will there be any special requirements for Amelia to return to work?

## AMELIA'S ANSWERS

- **ACTIVE** –while using all vacation, personal sick days and any sick bank days
- **LEAVEN** – after use of all vacation, personal sick days and any sick bank days
- **ACTIVE** – employer uses half days with her personal vacation and sick days and changes her Employment type from Full time to Part time
- **SPECIAL SICK LEAVE – CONTRIBUTING/NON-CONTRIBUTING**



FMLA is not a leave code but is often confused for one. FMLA allows employees to take time off for a family emergency without fear of losing their job, but it does not automatically qualify as a PSERS eligible leave.

Amelia has a couple of options for her maternity leave. She needs 50 days and has 25 days of personal vacation and sick time. Amelia can use those 25 days and apply for sick bank days based on district policy. In this instance if Amelia will use 25 days from the sick bank allowing her to be reported as ACTIVE during her Maternity leave.

If the district does not have a sick bank or Amelia does not qualify or receive enough sick bank days to cover all 50 days of her requested leave, Amelia will be placed on a LEAVEN after she had used all of her personal sick and vacation days and any sick bank days she was eligible to receive.

There are two other options for Amelia. The first one ACTIVE may be used if sick bank days are not available, and Amelia still wants to receive a paycheck during her time off. Amelia may use her sick and vacation days to cover half days throughout her maternity leave. In this case the employer would create a new ACTIVE contract record but enter it with a part time employment type. The contract start date would be the

first day Amelia used a vacation or sick day. When Amelia returns to work, the employer will then create a new FT ACTIVE contract record with a start date of the first full day of work. In this way the decrease in Amelia's pay for the year will be explained to PSERS.

A less common option would be for the school board to approve a special sick leave either contributing or noncontributing. In this scenario the employer's 50% of pay requirement could be Amelia's use of personal vacation, sick and sick bank days or the employer may elect to pay her for her time off. The employer will want to verify which leave code if any should be used for Amelia by reviewing the school board minutes.

**ACTIVE –while using all vacation, personal sick days and any sick bank days**

Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
ACTIVE	5769.23										623.08

**ACTIVE/ LEAVEN – after use of all vacation, personal sick days no sick bank – 2<sup>nd</sup> monthly report**

Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
LEAVEN	2083.35										225.00

**ACTIVE – employer uses half days with her personal vacation and sick days**

Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
ACTIVE	2884.62										311.54

**SPECIAL SICK LEAVE - CONTRIBUTING**

Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
SSLSSC	2884.62	2884.62									623.08

**SPECIAL SICK LEAVE – NON-CONTRIBUTING**

Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
SSLSSN						20.00	5769.23				



Looking at the reporting for each option this is what we see.

The first answer is the easiest, Amelia would not be reported with a leave code but rather reported as ACTIVE work status. This is because she is using personal vacation and sick days or sick bank days which are always reported under ACTIVE work Status.

In our second example, Amelia has 25 personal vacation and sick days but no additional days to maintain her ACTIVE work status. Assuming there are 20 work-days in a month, Amelia’s first work report would reflect her ACTIVE work status. The next monthly work report will be reporting Amelia’s ACTIVE work status wages for five days. However, the employer will have added LEAVEN contract with a start date as the first day she is no longer using her personal vacation, sick or the sick bank days. Because the system will allow you to report the first work report under a LEAVEN contract with wages the second work report for Amelia will have a LEAVEN status with the 5 days of wages reported in the base column. If Amelia were to stay out until the next work report is due, there would be no reporting under the LEAVEN work status. Amelia will remain on a LEAVEN until she returns to work when the employer will add a new ACTIVE contract with a start date equal to her first day back.

The third option is the one most schools would select because it satisfies Amelia's desire to continue a paycheck. This option would not require a leave code just like option 1. Here the employer would create an ACTIVE part-time employment type contract for Amelia and end date her full-time contract with the same date as the start of her half days. Because Amelia needs 50 days of FMLA and she has 25 days personal leave accrued, she can extend her half days for the full 50 days she needs off work. The employer will break her salary into a daily rate and then split that rate in half, reporting only the amount of pay for each half day Amelia works. Once She returns to work Full time, the employer will end date the part-time contract and enter a new full-time contract starting the day she returns full day work.

Finally, the last option is a school board approved contributing or non-contributing Special Sick Leave. For a contributing Special Sick Leave the pay from either Amelia's personal leave half days or the districts payment to Amelia will be entered in the base column and her remaining full contracted salary will be reported in the URCC column. Contributions will be withheld and paid based on her full contracted salary. If the school board has approved a non-contributing leave for Amelia, her full contracted salary will be reported in the WNC column with half being paid to her from her earned personal leave or the district. Notice for the noncontributing leave her days MUST be reported at the time of reporting and not in June.

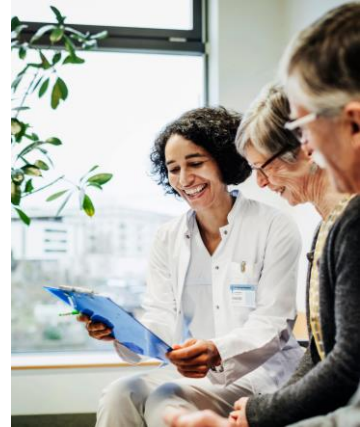
Anyone remember why? So PSERS can calculate the service should Amelia choose to purchase this time.

## CHARLES STORY

Charles has a family emergency and must take 2-3 months off. Charles has been with the SD for 20 years but has had a few years of family struggles leaving him with no annual or sick leave. Charles earns \$85,000 salary and is a Class T-D/7.5% member with a 10-month contract.

The school district does not have a sick leave bank for Charles to receive additional paid annual or sick leave. The School Board has opted to pay Charles 50% of his salary while he is out of work because he is a valued employee.

What leave code/contract should be entered for Charles?



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What type of Leave would Charles qualify for? What would help you determine which leave code to enter?

What wages would be reported, if any, for this leave? Should contributions be withheld and if so, based on what earnings?

Does Charles need to be reported to Voya?

Will there be any special requirements for Charles to return to work?

## CHARLES'S ANSWERS

- **LEAVEN** – Charles has no other option even though the district is paying him 50% of his income while he is out of work



The SD will approve Charles for FMLA for up to 6 months, however Charles does not qualify to use a Sabbatical or Special Sick Leave because this is a family member who is struggling and not the employee. Even though the school board has elected to pay Charles 50% of his salary, his leave does not meet the eligibility requirements for a Sabbatical or Special Sick Leave. And these circumstances do not match a Professional Study, EXCHANGE, or Military leave.

There is no sick bank, and Charles has no earned time available due to his ongoing issue. The SD will have no option but to place Charles on a LEAVEN code.

- Create New LEAVEN contract record with a start day as the first day of missed work.
- End date current ACTIVE contract the same day as the first day of missed work.

Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
LEAVEN											

No Reporting



The employer will add a LEAVEN contract record with a start of the first day Charles is off work. There will be no reporting for Charles even though the district is still paying him 50% of his wages.

The days he is on LEAVEN will not count to his service year and should not be included in his year end total service.

Our next example will cover how to report wages if there is a payroll for an employee already on a LEAVEN



## RYAN'S STORY



Ryan took a 6-month LEAVEN from his teaching position starting July 1st. He is a Class T-G/10-month employee and makes \$50,000/year over 12 months. Ryan also has a part time position with a club. He is paid \$15/hour. A time sheet must be returned to payroll for payment. Ryan returned his time sheet with 20 hours from June in September.

How would these earnings be reported?



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Let's look at a slightly different scenario. For Ryan we already have begun reporting his LEAVEN but find there is additional wages to be reported from before he started his leave. How are those wages reported?

# RYAN'S REPORTING

**RYAN'S ADJUSTMENT FOR THE DB REPORTING**

Reason Code	Wage Indicator	Contrib Withheld	Payroll corrected in	FY	Wage type	Work status	Base	URCC	OT	Supp	Contrib	HRS	Days	WNC
Payroll Correction	Y	Y	6302023	2023	HR	ACTIVE				300.00	18.75	20.00		

**DC Reporting**

Employee SSN	PSERS Employer 4-digit Code	Madatory Pre-Tax Contributions	After-tax Cont	Employer Share	RCC paid this period	RCC less pick-ups	URCC	Paydate
Ryan's SSN	Emp RU #		8.25	0.00	6.75	300.00	273.00	date of payroll



The district’s payroll system will probably include this supplemental pay on the monthly work report but, Ryan is on LEAVEN and no reporting may be done on a Monthly Work Report.

The system will show a hard stop error because Ryan is on a LEAVEN for the month being reported and no reporting should be happening. Remember wages should be reported when they are earned and not when they are paid which is why the system is showing the error. Ryan’s record may be left to error out or delete his record and continue correcting the work report.

Because Ryan was listed on the original work report, he is still in the system as having a record uploaded on the monthly work report, this is true even if you delete his row. For this reason, the work report must be finalized and show as released on the Work Reports Page/ not the Imports Page before Ryan’s reporting may be loaded into the system again.

Once the work report is released, work reports are released over lunch and over night, Ryan’s reporting may be completed through a work history adjustment.

Here is what that adjustment would look like. We are using Payroll Correction as the reason code because wages are included in the adjustment. This means the Wage Indicator is Yes, and because there are wages, contributions must be withheld so Contributions withheld is Yes. The payroll corrected in date shows the month these wages should have been reported. Ryan earned these wages in FY 2023 so that is the FY entered here. Ryan's FT position is salary, but these wages were earned doing an hourly part time position, so the wage type is HR. If the district has not entered a Part-time contract for this work an error will show stating the incorrect wage type you may change this to salary, but it is recommended all part time positions have their own contract record. This tells PSERS a complete employee work history and avoids questioning emails later. The work status is ACTIVE because Ryan was active when he earned the wages. He might be on a LEAVEN now when these wages were paid, but he wasn't when he earned these wages. Finally, notice the hour are reported. All part time work must have hours or days reported at the time of reporting wages unless they are earned during the employee's normal work-day hours. If districts keep this in mind, they may have less corrections during Statement of Account season reconciliations happen.

Because Ryan is class TG, the district will also need to add these wages to the DC reporting. If your payroll software does not include these supplemental wages on the generated report, the district will want to complete a manual work order and load it to Voya's PayCloud. That is what is depicted here for the DC reporting.

## ANN'S STORY



For the past 6 months Ann has been receiving Workers' Compensation due to a car accident. Ann is feeling better and asked her doctor to clear her for half days. The school board approved 3.5 hours per day at \$31.98/hr. Normally, Ann is FT 12-month (215 day) salary employee making \$55,000/yr. Ann is Class T-E/8%. Ann will continue to collect her workers compensation.

How should the district report Ann?



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Looking at Ann's situation, she has been on a Workers' Compensation Leave because her accident was not related to her employment, and she is receiving Workers' Compensation. She is anxious to return to service and well enough to return to work in a part time capacity. Ann will continue to receive her workers compensation, how would the district report Ann so her work history story is clear?

## ANN'S REPORTING

- End date current WKCMPPN contract the same day as the first day of half day work.
- Create New PART TIME, HOURLY, ACTIVE contract record with a start day as the first day of half day work.

Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
ACTIVE	2238.60				70.00						179.01

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Because Ann is returning to work on a part time basis, the district will end date her Workers' Compensation Leave contract and create an Active Part time hourly contract record with a start date as the first half day she works. Even though Ann was in a salaried position before her accident, she will not have a salaried contract until she returns to work full time in that salaried position.

For this example, we assumed all 20 days were 3.5 hour days for a total of 70 hours.

Because Ann now has an hourly contract her hours will need to be reported with each work report. The SD will not report any workers' compensation. The district's payroll system should automatically create the row for your work report if the hourly part time contract has been created prior to running payroll.

## **CAN AN EMPLOYEE WORK WHILE ON A LEAVE?**



One last topic we want to touch on. Can a member work while on a leave of absence?

Short answer, only if the member worked outside of their normal work schedule will the additional earnings and service be considered PSERS eligible.

Let's look at a few.

## HERMAN'S STORY



Herman is on LEAVEN from his regular 10-month shift (6am-2pm) as a student aide. He is Class T-G - DB 6.25% DC 2.75%. Herman's normal contract is a part time hourly wage type at the rate of \$15/hr.

Currently, Herman cannot walk around or stand for periods longer than 5 minutes. Herman was asked to be a ticket taker at the Friday Night Football games at the same rate of pay from 6 p.m. to 8 p.m. where he can be seated for his entire shift.

Is this ticket taker position PSERS eligible and should it be reported?



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Herman should be an easy one.

## HERMAN'S REPORTING

- End date current LEAVEN contract the same day as the first day of half day work.
- Create New PART TIME, HOURLY, ACTIVE contract record with a start day as the first day of half day work.

Work status	Base	URCC	OT	SUPP	HRS	DAYS	WNC	EXSAL	POS	NRCC	CONTR
ACTIVE	120.00				8.00						7.50

### DC Reporting

Employee SSN	PSERS Employer 4-digit Code	Madatory Pre-Tax Contributions	After-tax Cont	Employer Share	RCC paid this period	RCC less pick-ups	URCC	Paydate
Herman's SSN	Emp RU #	3.30	0.00	2.70	120.00	109.20	0.00	date of payroll



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Herman is on LEAVEN from his normal school day student duties from 6am to 2pm but the new part time hourly position is not during those hours. The district may continue to consider Herman on a LEAVEN for his normal duties but because he is a part time hourly employee normally, the district will end date his LEAVEN contract and create a new ACTIVE Part time Hourly contract for the ticket taker position. The district will withhold and report contributions for the ticket taker position as normal. When Herman returns to his normal student aide position and shift, the district will create a new ACTIVE contract record for that position . If Herman will no longer be doing the Friday night football ticket taker position that contract record would be end dated. If he intends to return to ticket taking next season, the district may leave that contract open for next season's reporting.

Don't forget to set up the payroll system to include DC reporting for his new ticket taker position! Because Herman is TG all his RCC wages are subject to DB and DC withholdings.



## LILY'S STORY



Lily teaches 8am-4pm but lately has been suffering from migraines. She was approved for a half term contributing Health Restoration Sabbatical. The district has asked Lily if she is able to substitute for a day here and there due to the teacher shortage. Lily felt this would not be long enough to cause one of her migraines.

How would the district report Lily?



Let's discuss Lily.

## LILY'S REPORTING

### Lily would have no additional reporting

The reporting for her Health Restoration Sabbatical would remain but because she will be working during her normal work hours, she will not be eligible for additional PSERS credit. The Sabbatical is already providing PSERS credit for those hours.



Lilly normally works during the school day so subbing would be occurring during the same time frame she is currently on Sabbatical for migraines. This means, the school is certainly able to pay her for the time and Lily is certainly able to work that time, but it is not PSERS eligible meaning contributions should not be withheld or reported. Lily is already receiving service for her Health Restoration Sabbatical.

## UNIQUE LEAVE QUESTIONS?

**Reach out to your ESC Representative if you have questions about reporting a leave.**

There may be a one off or unusual circumstances surrounding an employee's absence,

or

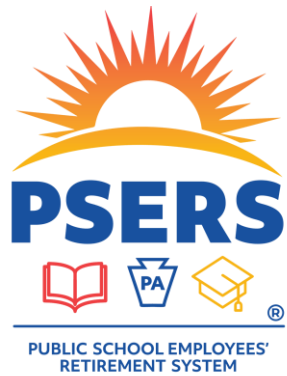
Maybe there are questions on how to report a unique situation.

**We are here to help!**



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Unique leave questions?



**PLEASE COMPLETE  
OUR SURVEY**



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We have a few more items to share, but wanted to take a moment to ask you to rate this workshop before we wrap up. It should only take a minute or two to complete. Your feedback is helpful in making our presentations better for next year.

## Employer Contact Info

### Assistance from PSERS

PSERS Employer Service Center

**1.866.353.1844**

Hours: 8:00 a.m. to 4:00 p.m. ET  
Monday – Friday

Direct questions by email to your regional  
ESC representative

### Voya Dedicated PSERS Payroll

Email Inbox: [ID-PSERSS@voya.com](mailto:ID-PSERSS@voya.com)

Reference your work order ID and 4-digit  
Employer Code in the subject line.

Provides detailed information or research for work  
order challenges

*Emails to the Dedicated PSERS Payroll Email Inbox are  
sent an automatic reply that a response will be  
provided within 24 hours.*

### Assistance from Voya

VOYA Employer Help Line **1.877.806.5652**

Hours: 9:00 a.m. to 5:00 p.m. ET Monday - Friday

- Answer general questions about work orders and the Voya PayCloud.
- Assist in submitting a work order in the Voya PayCloud system.
- Delete work orders that have not posted.
- Assist an employer with submitting a manual negative contribution file to Voya's payroll team.
- Assist an employer with corrections to payrolls

### PSERS Employer Accounting Unit Resource Account

Email Address: [RA-PSERSEMPACCT@pa.gov](mailto:RA-PSERSEMPACCT@pa.gov)

Hours: 7:30 a.m. to 3:30 p.m. ET Monday – Friday

Assists with general payment and account transaction questions and all  
questions about PNC's Cash Concentration system, including password resets  
and bank account updates



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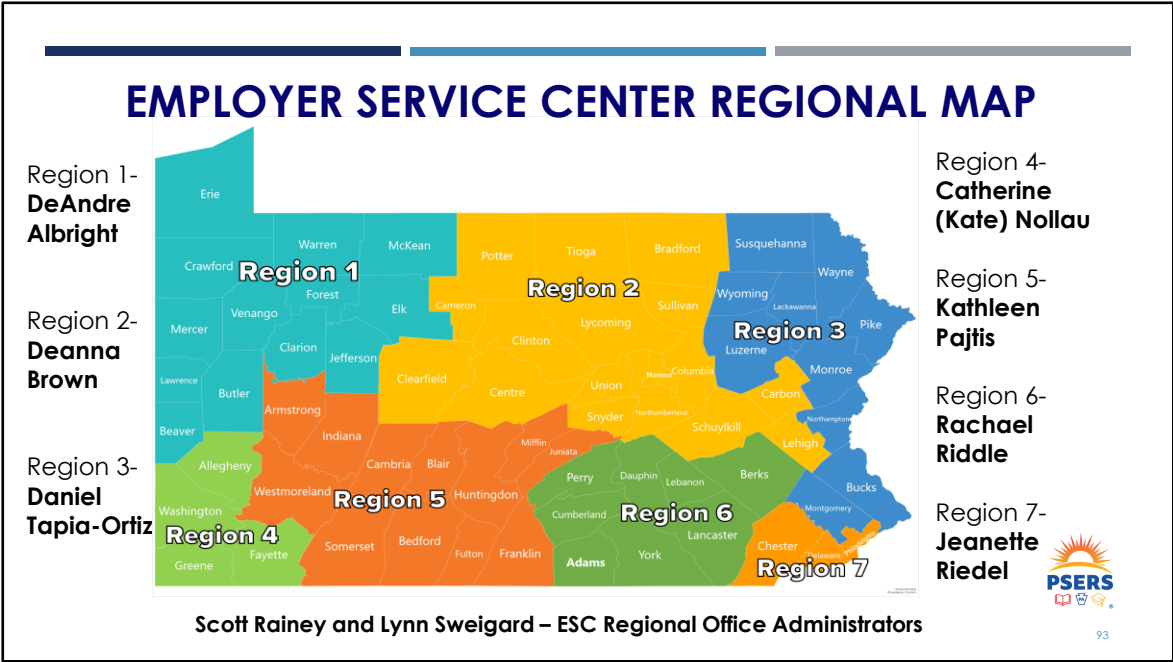


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Using the right contact information will help speed your response time! Your ESC Representative is always your first line of contact. On this slide are other common contacts for employers.

The Voya help line can assist with general issues in submitting your work order. If you have challenges and need more detailed assistance with Voya reporting contact Voya by emailing the PSERS payroll in box

Employer accounting may be reached by email and is only able to assist with accounting issues not reporting. Any reporting questions should be directed to your ESC Representative.



There are seven Employer Service Center regions within the state. All regions have a dedicated representative to ensure you receive the customer service and training assistance you may need.

Not sure who your representative is? When you log into your ESS account, your Representative's name will be in the banner at the top of each page.



**ESC IS HERE TO HELP!**



**IN SCHOOL AND VIRTUAL TRAINING FOR EMPLOYERS**  
Employer HELP LINE 1.866.353.1844

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The Employer Service Center (ESC) is your primary and first line of contact for questions or if you need help with reporting.

ESC representatives are available Monday through Friday, 8 AM to 4 PM, to assist employers either by email or by the Employer HELP LINE 1.866.353.1844.

ESC representatives are available for in-person or virtual trainings for new monthly reporting staff or for cross training any additional staff members. There are also many recorded trainings on the PSERS website.

ESC can assist with basic DC reporting questions but employers should reach out to VOYA for assistance with the Voya PayCloud system.



This concludes the 2024 Employer Workshop. In early June, a PowerPoint and recording of the presentation will be posted to the PSERS website under the Workshops page.

Thank you for attending! Questions?