

# Instructions for Reviewing the Summary Report

## How do I get the Summary Report?

Use the Generate Reports link on your ESS Home Page to run the Summary Report for the fiscal year that closed in June. This report will have all wages, service and defined benefit (DB) contributions that were reported through PSERS work reporting for each of your employees. Each column has been totaled to show the district totals for the fiscal year. Please review the Summary Report to **identify if the Fiscal Year total wages and service in payroll records match Fiscal Year totals in ESS for each employee**. If these two totals do not match, submit an adjustment through Employer Self-Service (ESS) to make ESS totals match payroll totals for total wages and total service time.

## Is there a quick way to find potential errors?

Yes. Copy the Summary Report and paste into the Summary Report Template. The template will identify records with **potential** reporting discrepancies. Review the far-right column labeled "Recommended Action". If the column is empty, there are no glaring issues. **All data should still be reviewed** and compared to payroll records for completeness and accuracy.

**NOTE:** There is a calculated field for Hourly Rate and Daily Rate on the Template. This is part of the formula used to determine if there may be an error in reporting and need not be reviewed.

## How do I read the Summary Report?

- **Hours** column is the total hours reported for an employee in the Fiscal Year. This total should match the hours reported in your payroll. All hourly employees should have hours entered. **Only hours that were not worked before or after a salaried or per diem employee's normal shift should be included in this total.**
- **Days** column is the total days reported for an employee in the Fiscal Year. This total should match the days reported in your payroll. Days should only be entered for salaried and per diem employees.
- **Total Salary** column is the sum of the BASE, URCC, OT, and SUP columns. This is the total wages that will be used to determine benefit FAS and should match the total RCC (retirement covered compensation) gross wages in your payroll system for the Fiscal Year.
- **WNC** is listed separately and is not included in the Total Salary. Service is not credited for non-qualified WNC unless the member decides to purchase it.
- **Contributions** column is amount of contributions reported to PSERS and should equal the amount withheld for each employee and the Member Savings column. **Any changes in Total Salary will require a change to total contributions.**
- **POS** is the total employee purchase of service payments withheld and reported by the employer. **If there is a negative number here, the employer owes the employee those funds as there is an overpayment to the employee's POS balance.** This total should match the total withheld in your payroll system for employee POS payments.
- **Member Savings** is the amount PSERS billed the employer for each employee based on the reported Total Salary. **This column should match the contributions column.** If this column is more than the contributions column, the employee owes more contributions to the employer. If this column is less than the contributions column, the employer owes the employee money for over withholding contributions.

**Only employees reported in the Fiscal year of the Summary report will appear on the report.**

**If an employee is missing, reporting may have been missed for the Fiscal Year.**

**If an employee appears on the Summary report but not on your payroll report, you may have reported them in the wrong Fiscal year.**