Commonwealth of Pennsylvania - Public School Employees' Retirement System

5 N 5th Street
Harrisburg PA 17101-1905
Toll-Free: 1.888.773.7748
www.psers.state.pa.us

Guidelines for the Completion of *Service Adjustments* *(Fiscal Years 1977-2004)*

PSRS-726 (09/2013)

This form is to be completed for each member where you need to correct service previously reported to the Public School Employees' Retirement System (PSERS) for the fiscal (school) years (FY) 1977 through 2004. If you need to correct service previously reported for a fiscal (school) year after 2004, you need to submit a Work History Adjustment record using the PSERS Employer website. If you need assistance in the submission of the electronic file, please contact your PSERS Employer Service Center representative. If you need to correct service for a fiscal (school) year prior to 1977 because service credits were determined on the number of months worked, not days or hours worked, you will need to submit *Service Adjustments (Prior to FY 1977)*(PSRS-1310) form.

Top of Page
Complete the member name and social security number and employer name and number. Please indicate whether this form was requested by PSERS or you discovered the discrepancy and are initiating the request.

Instructions for Section A:

Regardless of the member's employment type or wage type, this section is used to correct the previously reported service worked in any fiscal year from July 1, 1976 and June 30, 2004. You can correct the service for as many as three fiscal years on one form. If you need to adjust information for more than three fiscal years, you will need to submit additional *Service Adjustments (Fiscal Years 1977 through 2004)*(PSRS-726) forms.

> *Please note*: If the member was hired as a part-time salaried employee, you must complete Section B in addition to Section A.

Fiscal year ending - enter the fiscal year ending for the period in which you are adjusting service. Example: you are correcting the service previously reported in the 2003-2004 fiscal year, you will enter "2004" in the field provided.

Total Days Adjusted - enter the days to be added to or subtracted from service units you previously reported in that fiscal year. Amounts can be reported in partial or full days.

Total Days Worked - Enter the total number of days that the member worked in the fiscal year including partial days.

Total Hours Adjusted - enter the hours to be added to or subtracted from service units you previously reported in that fiscal year. Hours should be rounded up if one half or greater or rounded down if less than one half; do not report partial hours.

Total Hours Worked - Enter the total number of hours that the member worked in the fiscal year.

Example 1: *For fiscal year 2001-2002, the employer originally reported the member as working 180 days; the member actually rendered 183.50 days*

Fiscal Year Ending	Total Days Adjusted	Total Days Worked	Total Hours Adjusted	Total Hours Worked
2002	3.50	183.50		

Example 2: *For fiscal year 1990-1991, the employer originally reported the member as working 1080 hours; the member actually rendered 1100.75 hours*

Fiscal Year Ending	Total Days Adjusted	Total Days Worked	Total Hours Adjusted	Total Hours Worked
1991			21	1101

Example 3: *For fiscal year 1987-1988, the employer originally reported the member as working 172 days and 325 hours; the member actually rendered 182 days and 225 hours*

Fiscal Year Ending	Total Days Adjusted	Total Days Worked	Total Hours Adjusted	Total Hours Worked
1988	10	182	-100	225

Instructions for Section B

This section needs to be completed if you are making adjustments to correct the service for part-time salaried employees. It will substantiate the adjusted value you entered in Section A.

Calculation Method: Indicate which part-time salaried service calculation method was used to determine the service value reported in Section A. (Note: you may need to use both calculation methods to determine the actual service to be adjusted/reported**.)**

Calculation Method 1 = If part-time salaried member worked five (5) or more hours per day but less than five days a week, you will use this calculation method to determine the actual service unit value.

Calculation Method 2 = If part-time salaried member worked a portion of a five-hour (5) day, you will use this calculation method to determine the actual service unit value.

Fiscal year ending - enter the fiscal year ending for the period in which you are adjusting service. Example: you are correcting the service previously reported in the 2003-2004 fiscal year, you will enter "2004" in the field provided.

Days worked per week: This field must be populated if Calculation Method 1 is used. This value represents the number of days a member works within a standard work week.

Weeks per school year: This field must be populated if Calculation Method 1 is used. This value represents the number of weeks the member was employed as a part-time salaried employee within the fiscal year being adjusted.

Hours worked per day: This field must be populated if Calculation Method 2 is used. This value represents the number of hours the member works per day.

Days per school year: This field must be populated if Calculation Method 2 is used. This value represents the number of days the member worked as a part-time salaried employee within the fiscal year being adjusted.

Number of Days: This field must be populated regardless of the Calculation Method. This value is the result of the part-time salaried service calculation and represents the actual number of days to be credited to the member's record. This value should be used to populate the Total Days Worked and used to determine the Days Adjustment Amount in Section A.

Number of Full Days: This field may be used regardless of the Calculation Method. If the employee worked full days in addition to the part-time salaried days, indicate the number of full days (5 or more hours per day) the member worked in the fiscal year being adjusted. Add the value of this field and the value of Number of Days Field.

Example 1: For fiscal year 2000-2001, the member worked 3 days a week, 8 hours per day. The member works 36 weeks per year. The employer originally reported 36 days.

Calculation Method	Fiscal Year Ending	Days Worked Per Week	Weeks Per School Year	Hours Worked Per Day	Days Per School Year	Number of Days	Number of Full Days
1	2001	3	36			108	0

Section A would be filled out:

Fiscal Year Ending	Days Adjustment Amount	Total Days Worked
2001	72	108

Example 2: For fiscal year 1980-1981, the member worked 3 hours per day for 183 days. The member also worked 2 in-service days. The employer originally reported 185 days.

Calculation Method	Fiscal Year Ending	Days Worked Per Week	Weeks Per School Year	Hours Worked Per Day	Days Per School Year	Number of Days	Number of Full Days
2	1981			3	183	109.80	2

Section A would be filled out:

Fiscal Year Ending	Days Adjustment Amount	Total Days Worked
1981	-73.20	111.80

Instructions for Section C

The authorized employer representative completing this form should print and sign his or her name and enter phone number, email address, and the date the form was completed. By signing this form, the employer representative is certifying that all information provided on this form is accurate.

5 N 5th Street
Harrisburg PA 17101-1905
Toll-Free: 1.888.773.7748
www.psers.state.pa.us

Service Adjustments
(For Years 1977-2004)

PSRS-726 (09/2013)

Member Name	
Social Security Number	
Employer Name	
Employer Number	

Form Requested By:
❑ PSERS
❑ Employer

A	**Service Correction**

Fiscal Year Ending	Total Days Adjusted	Total Days Worked	Total Hours Adjusted	Total Hours Worked

B	**Part-Time Salaried Adjustments**

If the adjustment in Section A is to correct service for a part-time salaried employee, complete this section to provide the details to support the adjustment values indicated in Section A.

There are two different types of part-time salaried calculation methods:
1. \<Days worked per week> x \<Weeks per school year> = \<Number of Days>
2. \<Hours worked per day> / 5 x \<Days per school year> = \<Number of Days>

Calculation Method	Fiscal Year Ending	Days Worked Per Week	Weeks Per School Year	Hours Worked Per Day	Days Per School Year	Number of Days	Number of Full Days

C	**Employer Certification**

I certify that the above record of service is accurate and was extracted from payroll records or from other credible sources of information, which are available for examination upon request.

Authorized Employer Name (printed)	Telephone Number	Date
Authorized Employer Signature	Email Address	