

NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM MANUAL FOR REPORTING AGENTS

MISSION STATEMENT

The Nebraska Public Employees Retirement Systems (NPERS) recognizes the importance of a successful retirement and is dedicated to providing the highest quality service necessary to assist members in achieving this goal.

PURPOSE OF THIS MANUAL

This manual is designed to assist the Reporting Agent in the following areas:

- General information regarding the system
- Determination of eligibility for membership
- Determination of eligible compensation
- Preparation and filing of various reports and forms

NOTIFICATIONS AND DISCLAIMERS

Due to changes in laws and administrative requirements, information contained in this manual may not always be current. Updates will be sent to all Reporting Agents as needed.

This guidance document is advisory in nature but is binding on the NPERS until amended by NPERS. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

For record retention purposes, all information submitted to NPERS must be in **blue** or **black** ink.

Not all situations can be covered in this manual. If a situation should arise which you are unsure how to handle, please contact NPERS. If this document conflicts with the governing law and/or rules and regulations, the governing laws and/or rules and regulations supersede this document.

Revised 07/2025



NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS

1526 K Street, Suite 400
P.O. Box 94816
Lincoln, NE 68509-4816

Phone: 402-471-2053
Toll Free: 800-245-5712
Fax: 402-471-9493

npers.ne.gov

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FORMS FOR SCHOOL EMPLOYERS

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REPORTING AGENT INFORMATION

REPORTING AGENT

Each school must designate a Reporting Agent. This may be one individual or multiple staff members. The Reporting Agent will be responsible for responding to Nebraska Public Employees Retirement System (NPERS) inquiries, submitting monthly reports, and providing data on non-contributing members to NPERS. NPERS will issue a verification code to designated Reporting Agents to enable first-time online access as part of the multi-factor authentication (MFA) process. Passwords should not be shared with or used by other staff.

You must select your Reporting Agent(s). The designated individual(s) should be familiar with your employment policies, payroll system, and the School Retirement Plan, and must have access to your personnel records.

REPORTING AGENT / EMPLOYER CONTACT FORM

All school districts submitting information to the Nebraska Public Employees Retirement System (NPERS) must have a current [Employer Contact form \(NPERS6305\)](#) on file.

IMPORTANT: You must submit a new Employer Contact form (NPERS6305) to NPERS whenever there is a change in your Reporting Agent(s) or to add or remove additional agent(s). Upon receipt of the form, NPERS will set up online monthly reporting and/or Non-Con portal access for the designated Reporting Agents.

INSTRUCTIONS FOR COMPLETING EMPLOYER CONTACT FORM:

- The Employer Contact form must be signed.
- An individual who is a Reporting Agent for numerous rural districts must complete an Employer Contact form for each district.

EMPLOYER CONTACT / REPORTING AGENT FORM



**Nebraska Public Employees
Retirement Systems**

npers.ne.gov

1526 K St. Ste. 400 PO Box 94816 Lincoln, NE 68509-4816 PHONE 402-471-2053 TOLL FREE 800-245-5712 FAX 402-471-9493

Employer Name		Date	Plan Type (Check One) <input type="checkbox"/> School <input type="checkbox"/> Omaha <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Judges <input type="checkbox"/> Patrol
Agency / County Number / District Number			
Address			
City	State	Zip	

Employer Contact/Reporting Agent – Addition & Removal

Please use this form to add, update, or remove staff who will submit monthly reports, non-contributing member data, and/or function as a point of contact with the Nebraska Public Employees Retirement Systems (NPERS). **Anytime reporting agents or contacts within your organization change, please submit a new form.**

"Other" is used for contacts who do not necessarily need payroll or non-con related access.

Contact Information

Indicate if a new reporting agent/contact or update/removal of an existing reporting agent/contact. If new, indicate any reporting duties (Monthly, Noncons, or both). If there are no reporting duties, only enter contact information.

Add/Update contact/agent (indicate duties/status below)
 Remove existing contact/agent (enter name below)

Access:
 Payroll/Monthly Reports
 Non-Con Data
 Other: _____

CONTACT NAME	EFFECTIVE DATE OF ADDITION / UPDATE / REMOVAL
SOCIAL SECURITY NUMBER	DATE OF BIRTH
WORK PHONE	FAX NUMBER
WORK EMAIL	

Contact Information

Indicate if a new reporting agent/contact or update/removal of an existing reporting agent/contact. If new, indicate any reporting duties (Monthly, Noncons, or both). If there are no reporting duties, only enter contact information.

Add/Update contact/agent (indicate duties/status below)
 Remove existing contact/agent (enter name below)

Access:
 Payroll/Monthly Reports
 Non-Con Data
 Other: _____

CONTACT NAME	EFFECTIVE DATE OF ADDITION / UPDATE / REMOVAL
SOCIAL SECURITY NUMBER	DATE OF BIRTH
WORK PHONE	FAX NUMBER
WORK EMAIL	

This form must be signed by a Superintendent, Administrator, Personnel Director, or Employer Contact.

Signature _____ Date _____

BAR CODE

PAYROLL ADMINISTRATOR WEB ACCOUNT

After submitting your **Employer Contact/Reporting Agent – Addition & Removal Form (NPERS6305)**, found on our website, NPERS will send an initial verification code to allow first time access. You will use this information to activate your Payroll Administrator web account with NPERS. You will be reporting payroll and contribution information using the Nebraska Public Retirement Information System (NPRIS).

STEP 1

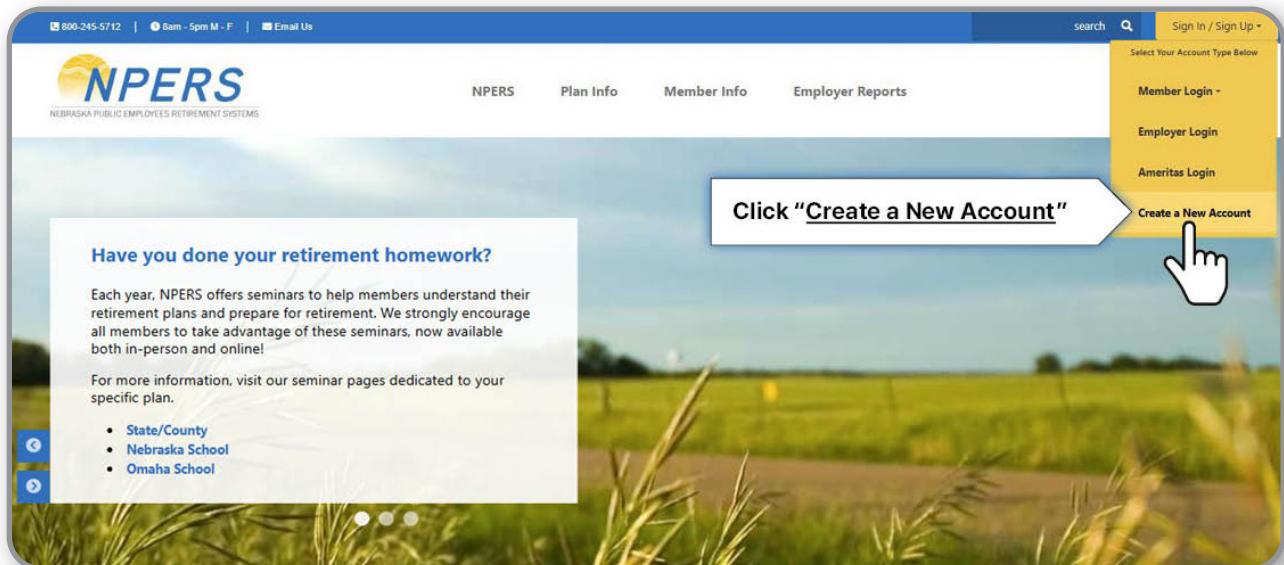
Fill out and submit your [NPERS6305](#) Form to NPERS to receive your initial access verification code.

STEP 2

Go to the NPERS website npers.ne.gov. The home page will be displayed.

STEP 3

Hover over the **Sign in / Sign up** button on the top right corner of the page, click **Create a New Account**.



STEP 4

Read through the instructions and then click on the **Continue** button (bottom right)

The screenshot shows the NPERS website header with contact information (800-245-5712, 8am - 5pm M - F, Email Us) and navigation links (NPERS, Plan Info, Member Info, Employer Reports). The main heading is "Create/Activate New Account". A red box labeled "PLEASE NOTE!" contains information about Multi-Factor Authentication (MFA) and links to "Check this out" and "here". Below this is a blue box labeled "Instructions" with a numbered list of steps. At the bottom right, a blue "Continue" button is highlighted with a hand cursor icon. Three callout boxes with arrows point to the "PLEASE NOTE!" box, the "Instructions" box, and the "Continue" button, with labels "Read note", "Read instructions", and "Click on 'Continue'" respectively.

STEP 5

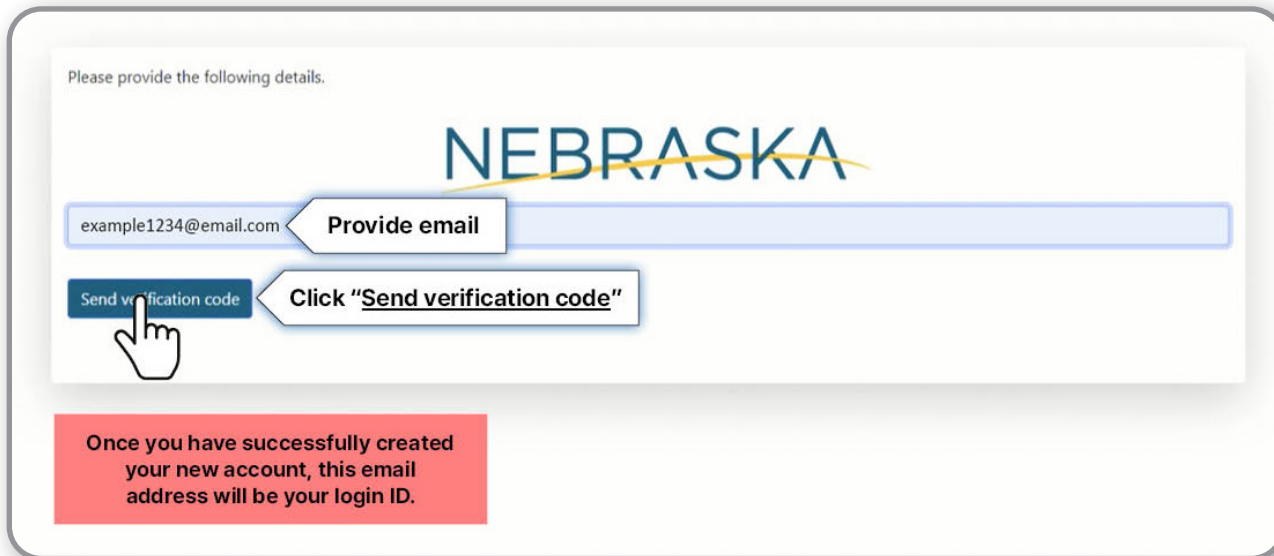
Click on the **Sign up now** link on the bottom right corner. Located directly under the "Sign in" button

The screenshot shows the NPERS login page with the "NEBRASKA" logo. There are input fields for "Enter email address to login" and "Password", and a link for "Forgot your password?". A blue "Sign in" button is located at the bottom right. Below the "Sign in" button, the text "Don't have an account?" is followed by a yellow "Sign up now" link. A hand cursor icon points to the "Sign up now" link. A callout box with an arrow points to the "Sign up now" link with the label "Click 'Sign up now'".

STEP 6

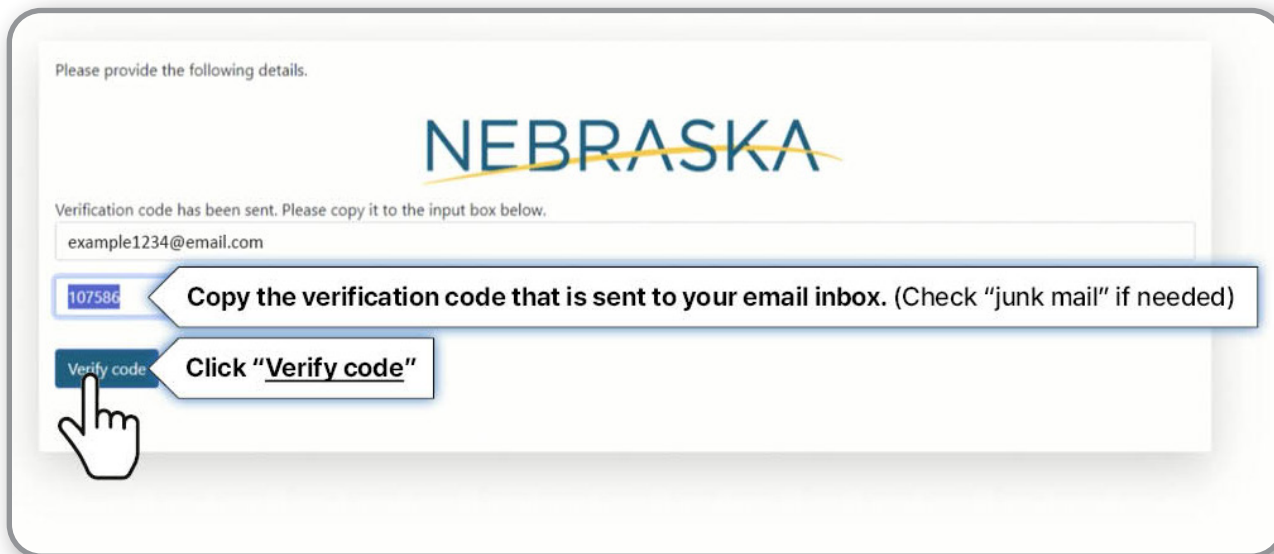
Enter your **email address** and then click on the **Send verification code** button

- You will receive an email with a verification code



STEP 7

Enter the **Verification Code** you received. Then click on the **Verify Code** button.



STEP 8

Provide **password** and **name** in the spaces provided

Please provide the following details. **Provide password and name in the spaces provided below**

NEBRASKA

example1234 @email.com

New Password I

Confirm New Password

First Name

Last Name

PASSWORD COMPLEXITY REQUIREMENTS

- 8-16 Characters, and
- Contains 3 out of 4 of the following:**
- Uppercase letter
- Lowercase letter
- Number (0-9)
- Symbol - @ # \$ % ^ & * - _ + = [] { } \ : ' , ? / ` ~ " () ; .

Create **Click "Create"**

You will use this password to login to your newly created account.

Provide **phone number** for authentication

STEP 9

- **Send Code** option provides SMS (**text message**) authentication
- **Call Me** option provides **automated phone call** authentication

If you are using a land line, or a phone that can't accept a text message, **call me** is the option you should use.

Enter a number below that we can send a code via SMS or phone to authenticate you. **Provide phone number for authentication**

NEBRASKA

United States (+1) **Click on the "Country/Region" dropdown and select the appropriate country**


4021234567 **Provide phone number here**

Send Code **Call Me** **Cancel**

STEP 10


Enter the **Verification code** and then click the **Verify Code** button

Enter a number below that we can send a code via SMS or phone to authenticate you.



+14021234567
please wait for a few seconds before sending a new code.


Enter the "Verification code"



STEP 11

Read the **Electronic Signature Agreement** and then click the **I Agree** button (bottom right corner)

866-245-5712 | 8am - 5pm M - F | Email Us



NPERS Plan Info Member Info Employer Reports

Electronic Signature Agreement

NOTE: ACCESSING OR REQUESTING ACCOUNT INFORMATION OR TRANSACTIONS THROUGH THIS SITE CONSTITUTES AND SHALL BE DEEMED TO BE AN ACCEPTANCE OF THE FOLLOWING TERMS AND CONDITIONS.

Your Use of This Website is Governed by These Terms and Conditions

Please take a few minutes to review these Terms and Conditions. Throughout the entirety of the Terms of Use Statement, the term NPERS website refers to npers.ne.gov inclusively. Your use of the NPERS website constitutes your agreement to follow these rules and to be bound by them. If you do not agree with any of these Terms and Conditions, do not use the NPERS website. By accessing and using the NPERS website, you agree that your access to and use of the NPERS website is subject to these terms and conditions, as well as all applicable laws, as governed and interpreted pursuant to the laws of the state of Nebraska, United States of America.

Click "I Agree"

**STEP
12**

Select **Employer** for **Account Type** then click the **Next** button (bottom right corner)

800-245-5712 | 8am - 5pm M - F | Email Us

NPERS
NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS

NPERS Plan Info Member Info Employer Reports

Instructions - Create Your Account

Select Account Type

Employer

Select the appropriate account type

This page describes the steps needed to activate an Employer Web Account.

CREATE YOUR ACCOUNT OVERVIEW:

Read "overview"

Please enter your personal and professional information so your details can be authenticated. This is required to activate your Employer Web Account.

After your web account has been activated, you will be able to login and access the information pertaining to your agency.

What you will need:

Read "what you will need"

1. Your first name, last name.
2. The Organization Number for the agency assigned to the web account.
3. The Verification Code for the web account.
4. The email address you wish to use for receiving information from NPERS.

Instructions:

Read "instructions"

Step 1: Enter the information given to you by NPERS, as well as some personal information.

Step 2: Log in.

Instructions: 4 easy steps!

Step 1: Create a new web account.

Step 2: Enter your Personal Data and/or Owners data for validation.

Step 3: View your web profile information.

Step 4: Log in!

Click "Next"

Next

**STEP
13**

Enter your **Account information** and then click the **Next** button

- **Verification Code** will come NPERS after filling out [NPERS6305](#)
- **Organization Number** can be found by [clicking here](#)

800-245-5712 | 8am - 5pm M - F | Email Us

NPERS
NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS

NPERS Plan Info Member Info En

Create Your Account

Welcome to the account creation page. Enter your personal information on this page.

Account Information

Select Account Type *
Employer

Verification Code* (Sent by NPERS)

Organization Number *

First Name*

Middle Initial

Last Name*

Email *

This reCAPTCHA is for testing purposes only. Please report to the site admin if you are seeing this.

I'm not a robot

reCAPTCHA
Privacy - Terms

Click **Next**

Next

**STEP
14**

Click the **Login** button

600-245-5712 | 8am - 5pm M - F | Email Us

NPERS
NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS

NPERS Plan Info Member Info

Account Activation Confirmation

Congratulations your web account has been successfully activated. Please print out this page for future reference.

Account Confirmation Data

Username : example1234@email.com
Email Address : example1234@email.com

What's Next?

Now that your web account activation is successful you may choose to do one or more of the following things:

- Login
- Login NPERS web site
- Send message

Click "Login"

**STEP
15**

Employer account creation successful

600-245-5712 | 8am - 5pm M - F | Email Us

NPERS
NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS

NPERS Account Home Plan Info Member Info Employer Reports

Home Logoff

Welcome Back, Name
Employer : Public Schools

Employer Account Home Page

Messages from NPERS

Employer Reporting

- Work on ER Reports
- Work on Non-Contributing

Account Links

- Retirement Plan Eligibility Calculator
- School Manual for Employer Contacts (pdf)
- Forms for School Employer Contacts
- New Member Information Packet (pdf)
- Newsletters & Summer Workshops/Materials

Employer Information

Employer: Public Schools
Employer Number: 06-72
Login ID: example@publicschools.org

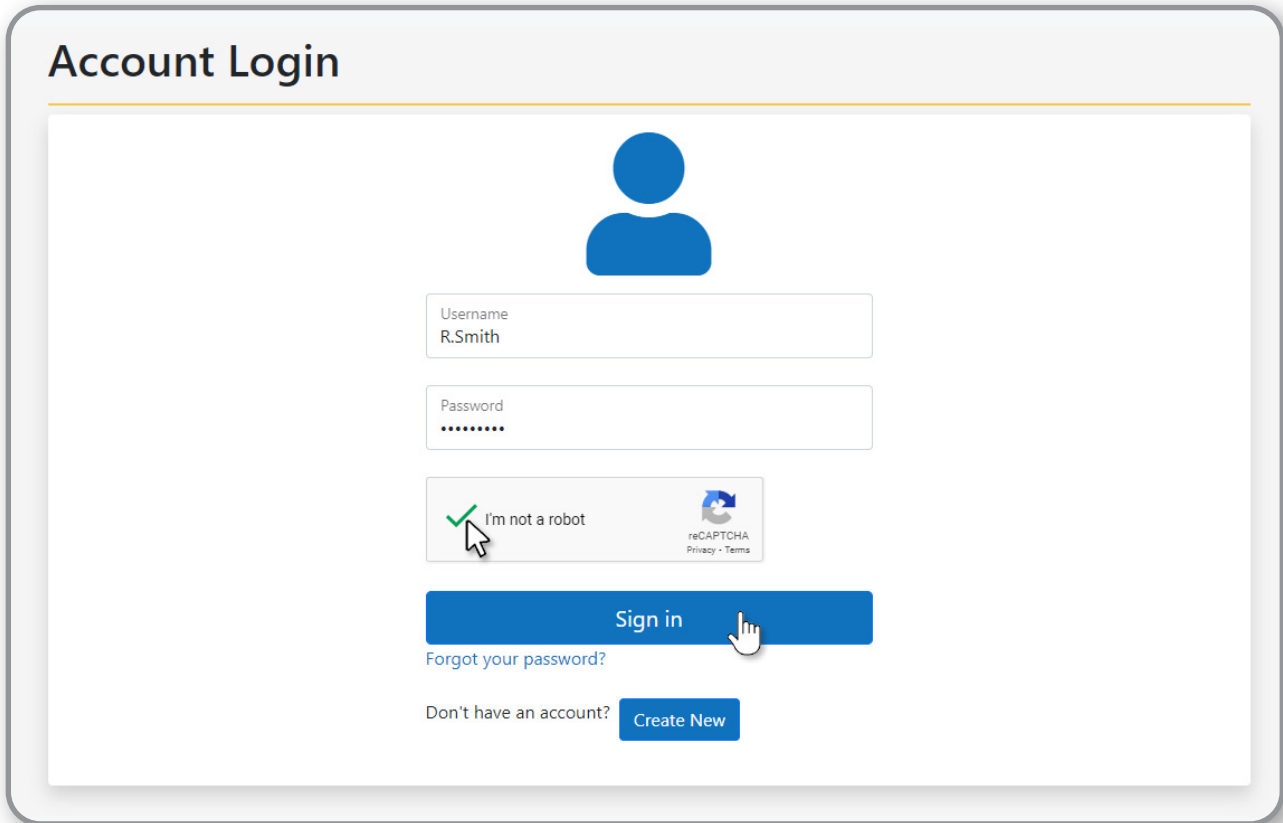
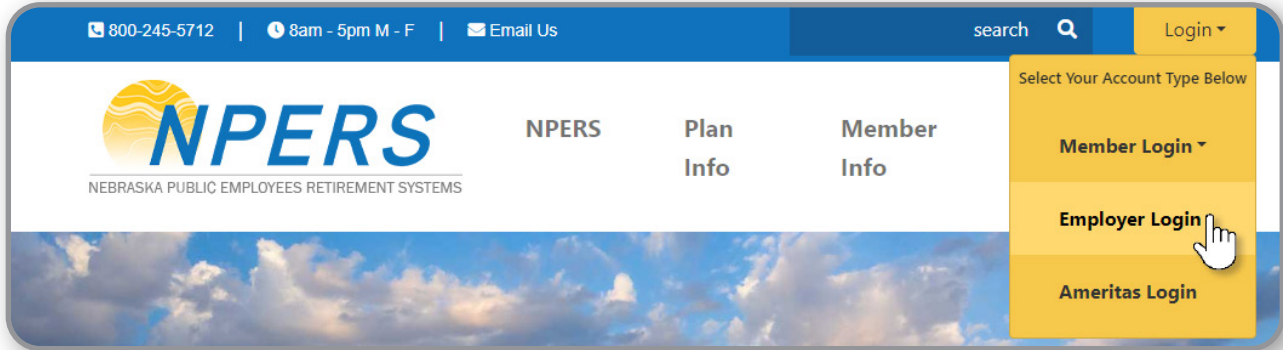
Update Web Account Information

Change Password

CHANGE YOUR WEB PROFILE

STEP
1

Login to your NPERS Employer Web Account.



STEP 2

Click the yellow “Update Web Account” button if you need to change your password, email address or security question.

Employer Account Home Page

Messages from NPERS

Employer Reporting

- Work on Non-Contributing


Account Links

- NPERS School Plan Eligibility Checklist
- School Manual for Employer Contacts (pdf)
- Forms for School Employer Contacts
- New Member Information Packet (pdf)
- Newsletters & Summer Workshops/Materials

Employer Information

Employer: Gothenburg Public Schools
Employer Number: 18-20
E-mail: robert.smith@gothenburgps.org

Update Web Account Information

 [Update Web Account](#)

STEP 3

Review the “Instructions” page, then click “Next.”

Instructions - Change Web Account Information

ACTIVITY OVERVIEW:

Filling in the information on this page will allow you to change your password, email address or your secret question and the answer to the secret question.

INSTRUCTIONS: 4 EASY STEPS!

1. To change your password, click the “Change Password?” checkbox and type in your old password and new password. The Password should be alphanumeric.
2. Select a secret question from the “What is your secret question?” list if you want to change your secret question.
3. Key in a new secret question if you want to change your secret question.

[Next](#)

STEP
4

Use this page to change your web account information.

Change Web Account Information

This page will allow you to update your web account information. You can change your password, email address, question and answer to secret question.

CHANGE WEB ACCOUNT INFORMATION

Employer Web Account Username *

(between 6 and 15 characters)

Current Password *

Change Password?

New Password *

(at least 12 characters)

Confirm New Password *


First Name

Last Name

Email

New secret question (optional)

Answer to new secret question

I'm not a robot  reCAPTCHA
Privacy - Terms

[Update](#)

NOTE

If you have changes to your contact information, you will also need to complete and remit an original, updated Employer Contact form.

RECORDS RETENTION

RETENTION REQUIREMENTS

- **Employees in a Defined Benefit Plan: 50 years after termination**
- **Employees not in A Retirement Plan: 10 years after termination**

As shown in [Schedule #24](#), schools are required to maintain the listed items for 50 years after an employee terminates employment. NPERS requests that you maintain records in accordance with the published schedule. You may also wish to consult with the Secretary of State Records Management Office, the Department of Administrative Services – State Personnel, or your attorney for additional guidance.

Nebraska public school districts are required by law to retain certain employee records. Record retention schedules can be found on the [Secretary of State website](#). Below are excerpts from, or citations to, the various schedules that apply to retirement records that school districts/ESUs must maintain.

School Districts, Schedule #10 (a.k.a. “Schedule #10, Local School Districts,” “Local School Districts, Schedule #10,” and “Schedule #10”), paragraph 10-33, regarding Retirement Remittances, refers you to Schedule 24-41.

INSTRUCTIONS FOR USING THIS SCHEDULE

*Records retention and disposition schedules are designed to serve as your records management guidelines for storing and disposing of records, **regardless of the media on which they reside**. Local Agencies General Records Schedule #24 contains records common to most local government agencies. This schedule, along with the unique schedule written specifically for records unique to your office, and approved by the State Records Administrator, provides your only ongoing authority to dispose of records*

Local Agencies General Records Schedule #24 (a.k.a. “General Records for Local Government, Schedule #24,” and “Schedule #24”), Item Number 24-41, Employment History File, reads, in relevant parts:

DESCRIPTION / EXAMPLES

May include application for employment, employment contract, performance reports, notices of promotion or demotion, commendations or reprimands, termination of employment, documentation for hours worked including timesheets, sub logs, etc. The defined benefit retirement plans include the Judges, School Employees and Douglas County Retirement Plans, while the defined contribution Retirement Plans include the County Employees Retirement Plan administered by the Nebraska Public Employees Retirement System, Lancaster County and City of Lincoln Retirement Plan.

ELIGIBILITY & ENROLLMENT

ELIGIBILITY REQUIREMENTS

You are responsible for determining the membership status of your employees. If deductions are not made when mandatory membership applies, the school is responsible to remit both employee and employer contributions. In addition, NPERS will charge the school district for the interest these contributions would have earned. To verify if you have any outstanding interest charges, please contact NPERS Employer Reporting. Interest cannot be calculated until adjustments are posted.

IMPORTANT: Contracts require start and end dates. Nebraska statute requires a written contract for all public school administrators and teachers. All contracts, including contracts for employees who are not teachers or administrators, must specify the period of employment including the starting and ending date of the contract.

ELIGIBILITY CHECKLIST

This tool is designed to guide school reporting agents through the process of determining plan eligibility. The [Eligibility Checklist](#) will walk you through a series of yes or no questions to help determine if an employee should or should not be enrolled in the school retirement plan. NPERS does not require employers to use the checklist, but most of the common eligibility errors can be avoided by using this tool. NPERS strongly encourages all reporting agents to take advantage of this checklist.

Employer Account Home Page

Messages from NPERS

Employer Reporting

Work on Non-Contributing

Account Links

NPERS School Plan Eligibility Checklist

School Manual for Employer Contacts (pdf)

Forms for School Employer Contacts

New Member Information Packet (pdf)

Newsletters & Summer Workshops/Materials

Employer Information

Employer: Gothenburg Public Schools
 Employer Number: 18-20
 E-mail: robert.smith@gothenburgps.org

Update Web Account Information

Update Web Account

To use the [Eligibility Checklist](#) you will answer questions regarding the new or rehired employee. The checklist will take you through the step-by-step process of determining eligibility for that employee and will give you the reasoning, if an employee is NOT eligible.

The Eligibility Checklist is a fillable and printable pdf document that you can use to save to the employee's file. The questions will prompt you to either move to a different question or provide you the answer. At the end of the document, you can request the employee sign and date to provide documentation that supports whether the employee was enrolled in the plan.

NPERS SCHOOL PLAN ELIGIBILITY CHECKLIST

Person's Name: Date:

School: Reporting Agent's Name:

Use this checklist to help you determine if/when an employee is eligible to participate in the School Plan. Please see the [School Manual for Employer Contacts](#) for more information on eligibility and enrollment.

IMPORTANT! The legal issues associated with the School Plan eligibility can be complex and consultation with an NPERS staff member is strongly recommended. School Plan eligibility is subject to change based upon laws enacted by the Nebraska State Legislature.

RETIREMENT EMPLOYMENT CLASSIFICATIONS:

Regular – Eligible. A person hired to render regular, ongoing, and permanent service on a part-time or full-time status. Generally includes coaching and extra duty.

Substitute – Not eligible. A person hired as a temporary employee to assume the duties of a regular employee due to a temporary absence.

Temporary – Not eligible. A person hired to provide a service for one year or less, to accomplish a specific purpose or task, and when the task is complete, the employment is over.

****If an employee is a regular employee at your school or ESU and also rendering any substitute or temporary service at your school or ESU, all hours need to be tracked and added together for eligibility. If they are already contributing, all hours and wages for regular and substitute/temporary service need to be combined and reported to NPERS.**

DEFINITIONS:

Bona Fide Termination – The 180-day separation period required to take a distribution; **the start date would be the later of:**

- o Termination of NPERS eligible regular employment or
- o The day NPERS received the application for distribution.

• During the 180-day separation period, a person must:

- o Render no more than a total of 8 calendar days (all service provided in one calendar day equals 1 day of service) of substitute or unpaid volunteer service in a calendar month at any School Plan employer and
- o Not have any prearrangement to return to service.

• **Failure to comply will result in a repayment of your distribution.** More information found [HERE](#).

Distribution – Any removal of funds from the Nebraska Public School Retirement Plan to include either a retirement benefit, rollover, or refund.

1. Is the person 18 years old or older?

Yes, proceed to question 2.

No, the person is **not** eligible for School Plan participation. Reassess retirement eligibility when the person is 18.

2. Is the person a U.S. citizen or lawfully present in the U.S.? For a list of supporting documents to establish lawful presence, click [HERE](#).

Yes, proceed to question 3.

No, the person is **not** eligible for School Plan participation. Reassess retirement eligibility if the person's immigration status changes.

3. Is the person being hired/rehired as a substitute (see definition above)?

Yes, substitutes are **not** eligible to participate.

- Monitor service and reassess if employment status changes.
- **Important:** If the person is **applying for, or taking a distribution**, they are only able to provide up to a total of 8 calendar days in a calendar month during their 180-day separation period at all employers covered by the School Plan combined.
- If the person is **not taking a distribution**, the person can provide unlimited substitute service.

No, proceed to question 4.

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Pg. 2 of 2 Revised 4/8/2024

1. Is the person 18 years old or older?

Yes, proceed to question 2.

No, the person is **not** eligible for School Plan participation. Reassess retirement eligibility when the person is 18.

2. Is the person a U.S. citizen or lawfully present in the U.S.? For a list of supporting documents to establish lawful presence, click [HERE](#).

Yes, proceed to question 3.

No, the person is **not** eligible for School Plan participation. Reassess retirement eligibility if the person's immigration status changes.

3. Is the person being hired/rehired as a substitute (see definition above)?

Yes, **substitutes are not** eligible to participate.

- Monitor service and reassess if employment status changes.

- **Important:** If the person **is applying for, or taking a distribution**, they are only able to provide up to a total of 8 calendar days in a calendar month during their 180-day separation period at **all employers covered by the School Plan** combined.

- If the person is **not taking a distribution**, the person can provide unlimited substitute service.

No, proceed to question 4.

ELIGIBILITY

Employees must be at least 18 years of age and either a U.S. citizen or lawfully present to be eligible to participate. ([see 3-6 for further explanation](#))

MANDATORY MEMBERSHIP - REGULAR EMPLOYEES

1. A permanent employee hired on an ongoing, regular basis with the intent to work at least 20 hours a week, or have a full-time contract (teacher or administrator).
2. A permanent employee hired on an ongoing, regular basis to initially work less than 20 hours per week, but changes to a position requiring 20 or more hours per week.
3. A permanent employee hired on an ongoing, regular basis with the intent to work less than 20 hours a week (or intention of hours to be worked is unknown) would meet the mandatory requirements to be enrolled if they work an average of 20 hours a week in any 3 calendar months of the fiscal year (July - June).

FORMULA FOR CALCULATING THE AVERAGE OF 20 HOURS A WEEK IN A CALENDAR MONTH:

Total number of hours worked in a calendar month, divided by the actual number of days in the month, multiplied by 7 (days in a week).

TOTAL HOURS WORKED
IN A MONTH



TOTAL NUMBER OF DAYS
IN THE CALENDAR MONTH



7
(DAYS IN A WEEK)

The “**mandatory effective date of participation**” in the plan is the next pay period following the pay period where the employee worked an average of 20 hours or more per week for any of 3 calendar months during the plan year (July - June). The 3 calendar months do not have to be consecutive. Calendar month is defined by the actual days in that month, and **DOES NOT** include the number of days school was in session or the number of days worked in week.

- If the employee did not begin participation on the “mandatory effective participation date,” missed contributions must be remitted from the “mandatory effective participation date”.
- Once the employee begins contributing to the plan, the employee shall remain in the plan until the termination of ALL regular and ongoing employment or until a distribution is requested/taken.
- Employer and employee missed contributions are required to be remitted, even if the employee has terminated employment. Missed employer and employee contributions must be paid by the employer. It is up to the employer if they choose to collect employee contributions.
- Missed contributions must be paid by the employer within 60 days of NPERS providing notice to the employer.

EXAMPLE

A permanent part-time employee worked an average of 14 hours per week in September of the plan year, an average of 23 hours per week in October, an average of 15 hours per week in November, an average of 20 hours per week in December, an average of 14 hours per week in January, and an average of 21 hours per week in February. The employee has now worked an average of 20 or more hours per week for each of 3 calendar months in a plan year; therefore, the employee is required to participate in the plan. The next pay period in March would be the “mandatory effective participation date” when contributions must begin. No make-up contributions would be required if the employee begins participation in March. If the employer did not contribute in March and waited several months, make-up contributions would be required going back to March. The employee is now a member of the plan and must remain in the plan, regardless of the average number of hours worked going forward.

We have created a resource designed to help monitor when a part-time employee meets the hours threshold to be enrolled in the plan. The resource is on our website listed as “[Calculator Tool - Monitoring Hours Worked for Eligibility](#).” This tool will auto calculate the average hours in a calendar month, will highlight any qualifying months, and indicate when enrollment is required.

For your use in tracking substitute and extra duty hours, there is a “[Substitute Log](#)” and an “[Extra Duty Log](#)” on the NPERS website. These logs are resources and are not required to be turned in to NPERS; however, utilizing these resources are beneficial in supporting hours worked if you don’t already have a process in place.

Effective 4/25/2013, hours worked or plan participation at a different school district, ESU, or State agency will no longer be used to determine eligibility for new hires. The statutory definition of a regular employee now states:

“An employee hired as described in this subdivision to provide service for less than twenty hours per week but who provides service for an average of twenty hours or more per week in each calendar month of any three calendar months of a plan year shall, beginning with the next full payroll period, commence contributions and shall be deemed a regular employee for all future employment with the **same employer.**”

The addition of the “same employer” language requires eligibility to be determined separately for each participating school district, ESU, or State of Nebraska agency/ position using the 20 hour per week criteria.

REEMPLOYED MEMBERS

An individual who previously participated in the plan, terminated employment, and is now returning to work for the **same employer** will resume plan participation regardless of hours worked (unless rehired as a true substitute or temporary employee – see statutory definitions below).

EXCEPTION: If this individual took either a refund or a monthly retirement benefit, they must re-establish membership for your school district, (ESU, etc.) using the 20 hour per week criteria.

In all circumstances a member returning to work after taking a refund or retirement benefit must incur a 180 day break in service prior to reemployment at any participating employer (see “[Terminating Employment](#)”)

SUBSTITUTE EMPLOYEES

As defined in statute, a substitute is hired to temporarily fill in for a regular employee who is a temporarily absent. This does NOT include filling in for a vacant position or hiring a regular employee to cover temporary absences.

TEMPORARY EMPLOYEES

As stated in statute, a temporary employee is someone hired to provide service for a limited period of time (cannot exceed one year) to accomplish a specific purpose or task.

ELECTION OF NON-MEMBERSHIP

An Election of Non-Membership is no longer valid if the employee:

- Had a break in service; or
- Moved from a non-certified position to a certified position.

(See [Non-members.](#))

ELIGIBILITY DETERMINED BY CITIZENSHIP AND LAWFUL PRESENCE

LB198 changed the document requirement to support eligibility based on lawful presence. The employer must obtain and maintain at least one unexpired (if applicable) document from the employee confirming citizenship or lawful presence. Employers must review current employees to confirm eligibility. There will be employees who were previously ineligible but are now eligible and must participate as of March 19, 2024.

If the employee has a C33 status receiving deferred action (DACA), they are not eligible. Keep a copy of the document to confirm ineligibility.

Accepted documents to support citizenship or lawful presence are listed as the following:

- State-issued driver's license.
- State-issued identification card.
- Certified copy of a birth certificate or delayed birth certificate issued in any state, territory, or possession of the United States.
- Consular Report of Birth Abroad issued by the United States Department of State.
- United States passport.
- Foreign passport with a United States visa.
- United States Certificate of Naturalization.
- United States Certificate of Citizenship.
- Tribal certificate of Native American blood or similar document.
- United States Citizenship and Immigration Services Employment Authorization Document, Form I-766.
- United States Citizenship and Immigration Services Permanent Resident Card, Form I-551.
- Any other document issued by the United States Department of Homeland Security, or the United States Citizenship and Immigration Services granting employment authorization in the United States and approved by the Public Employees Retirement Board.

If requested by NPERS, an LPR may prove their status by providing a copy of their valid, unexpired:

- Form I-1551, Permanent Resident Alien Card
- Form I-766, Employment Authorization Document (EAD)

EMPLOYEES WHO CANNOT BE MEMBERS

1. Employees Under Age 18

- *Effective 9/1/2012*

2. Part-Time Employees

- *Regular employees who are hired to work less than 20 hours a week on an ongoing basis.*

3. Temporary Employees

- *Employees hired for a limited time (not to exceed one year) to complete a task. Once the task is complete, employment is terminated. These employees are not eligible.*

If an employee is also providing regular service hours, the hours for both positions would be added together to determine eligibility. If an employee is already a contributing member through a regular position, the temporary service hours/wages would also be reported to retirement.

4. Substitute Employees

- *Temporary employees hired to fill in for a regular employee who is temporarily absent. These employees are not eligible.*

If an employee is also providing regular service hours, the hours for both positions would be added together to determine eligibility. If an employee is already a contributing member through a regular position, the temporary service hours/wages would also be reported to retirement.

5. Employees that are not lawfully present

- *Employees that are not lawfully present in the U.S. or that have C33 status receiving deferred action (DACA).*

NON-MEMBERS

Individuals employed prior to July 1, 1978, in a non-certificated position were eligible to file an Election of Non-membership if they were employed one-half time or more and did not wish to be a member of the School Retirement System. This election had to be submitted prior to July 1, 1978. This type of non-membership is valid only if the employee was employed one-half time or more from July 1, 1978, through June 30, 1986, and 15 hours or more per week from July 1, 1986, to July 1, 2013. A non-membership is not valid if the employee ceases employment or their hours decrease to less than 20 hours per week. *Upon reemployment or return to work of 20 hours or more per week, the employee **must** now become a member and begin deductions regardless of whether or not there was a break in service.*

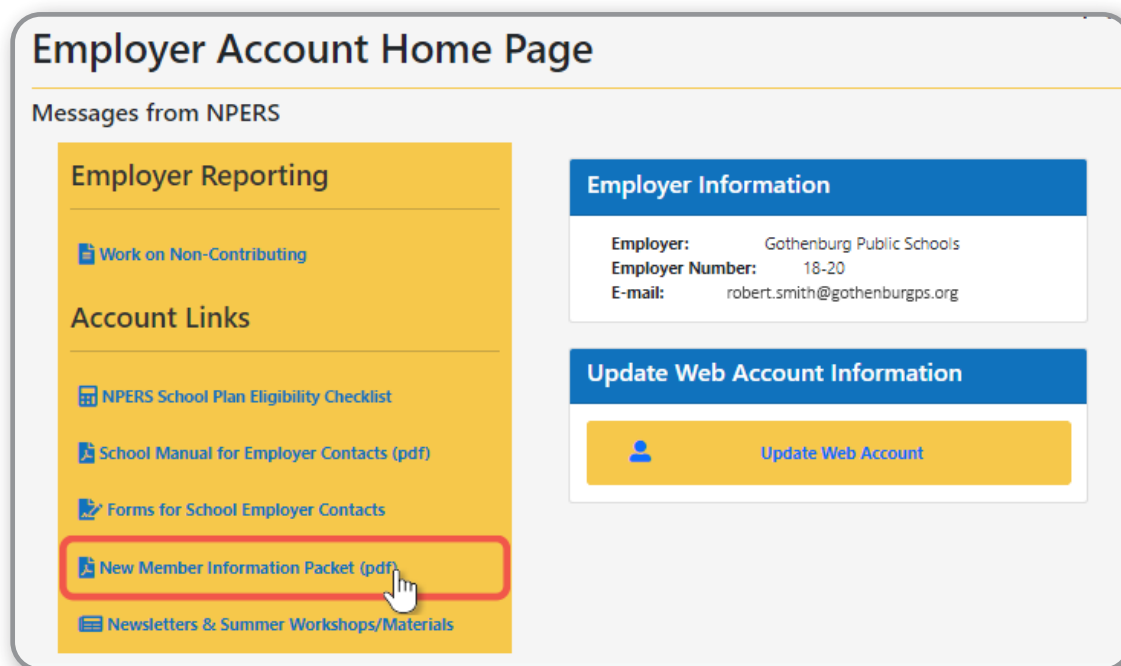
ENROLLMENT PROCEDURES

The following procedures are necessary when enrolling an employee into the Plan.

NEW MEMBERS / REHIRED MEMBERS

You will provide NPERS all necessary membership information through the Wage and Contribution Reporting process. Your employees' demographic information is vital to establishing their retirement account. It is the responsibility of the employer to ensure the demographic information for employees is accurate and up to date.

NEW PLAN MEMBER WELCOME PACKET



You should provide a “[New Plan Member Welcome Packet](#)” to all new employees and re-hires as it includes all of the documents you are required to provide each new or rehired employee. An electronic version of this packet is available on the NPERS website on the School Plan page. For employees who do not have internet access, please assemble a “packet” that includes the publications listed below.

You may request quantities of these items from NPERS using the Order Blank NPERS0205 or you may print them from our website at npers.ne.gov.

CONTENTS OF THE NEW PLAN MEMBER WELCOME PACKET

**School Retirement
Plan Handbook**

**Beneficiary
Designation Form**

**Application for
Vesting Credit Form**

- **School Employees Retirement System Plan Member Handbook**
- **Vesting Credit Application (NPERS2100)**
- **Beneficiary Designation Form (NPERS1300)** which the employee should complete in full, sign in the presence of a Notary Public, and submit to NPERS.

TIMELY ENROLLMENT OF ELIGIBLE EMPLOYEES

It is imperative new, returning, or previously less than 20-hour employees be on the first report when they become eligible. Failure to include these new, returning or previously less than 20-hour employees in their first eligible report will require missed contributions to be remitted through the adjustment process.

PREVIOUS EMPLOYMENT OUT-OF-STATE

New employees who have previously been employed out-of-state may be eligible to purchase credit for the out-of-state service. ([See Plan handbook.](#))

RETIRED MEMBERS (RECEIVING A RETIREMENT BENEFIT)

Members receiving a retirement benefit MUST incur a 180-day break in service prior to reemployment. A retired School Plan member who returns to work at a School Plan employer and are reemployed *after* the required 180-day break in service will continue to receive their regular monthly retirement benefit. ([See “Reemployment After Retirement”](#))

REEMPLOYMENT AFTER TAKING ANY TYPE OF DISTRIBUTION

When a member is reemployed as a regular employee after taking a distribution, they must reestablish eligibility. (See [eligibility rules](#)). If they establish eligibility, they will receive new service credit under Tier 4.

When a member has taken any type of distribution and is rehired as a regular employee and works 20 or more hours per week on an ongoing, regular basis after a 180 calendar day break in service, they must return as a new employee. You must withhold retirement contributions from their compensation. They will receive new service credit under Tier 4 benefits commencing with the date of employment. The retiree’s retirement number with NPERS will remain the same number as before retirement. The member should submit a new beneficiary designation form to NPERS.

VESTING CREDIT

NPERS must receive the [Vesting Credit Form](#) within 180 days of hire: If a newly hired employee participated in another Nebraska governmental retirement plan during previous employment (see examples below), the participation may count toward vesting credit in the School Plan. The employee must apply to NPERS *within 180 days of hire* using an Application for Vesting Credit form ([NPERS2100](#)). The employment may have been full-time or part-time, as long as the employee met eligibility requirements to participate in that retirement plan. Vesting credit approved by NPERS will not be included as years of service for benefit calculations, but will apply to vesting time frames.

Examples of Nebraska governmental employment include: state government, municipal government, public power district, law enforcement, county government, state university or state college. (Employment that would not qualify would be federal employment, out-of-state university or college, and any non-governmental employment.)



It is **your** responsibility to give all employees an Application for Vesting Credit form ([NPERS2100](#)) when they are hired *whether you think they qualify or not*. **It is then the responsibility of the employee** to return the completed application to NPERS within 180 days of hire.

As a good business practice, NPERS recommends you obtain each new employee's written acknowledgment that they received an Application for Vesting Credit form.

If a newly hired employee has simply changed employment from one school plan employer (not including Omaha Public Schools) to another, it is not necessary for them to apply for vesting credit.

SAMPLE APPLICATION FOR VESTING CREDIT



npers.ne.gov

1526 K St., Ste. 400 PO Box 94816 Lincoln, NE 68509-4816 PHONE 402-471-2053 TOLL FREE 800-245-5712 FAX 402-471-9493

Name <small>Last</small>	<small>First</small>	<small>Middle</small>	Date of Birth - -	Plan Type <small>(Check One)</small>
Social Security Number - -	Retirement Number			<input type="checkbox"/> School
Address	City	State	Zip	<input type="checkbox"/> State
Home Phone	Work Phone	Employer		<input type="checkbox"/> County
Application For Vesting Credit/Prior Service Credit				

SEE REVERSE SIDE FOR COMPLETE INSTRUCTIONS

School/State/County/Patrol Currently Employed By:	/ /	<input type="checkbox"/> FT <input type="checkbox"/> PT
	DATE OF HIRE	

LIST ALL NEBRASKA PUBLIC EMPLOYMENT

The following should be completed by you within 180 days of your date of hire.

BELOW SHOULD REFLECT DATES YOU **PARTICIPATED** IN ANOTHER NEBRASKA GOVERNMENTAL PENSION PLAN.

PLACE OF EMPLOYMENT	(CHECK ONE)	DATES OF PARTICIPATION	
		FROM	TO
	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time	/ /	/ /
	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time	/ /	/ /
	<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time	/ /	/ /

IDENTIFY CONTACT PERSON FOR PREVIOUS GOVERNMENT PLAN:

Name:	Phone:
Employer:	Fax:
Name:	Phone:
Employer:	Fax:
Name:	Phone:
Employer:	Fax:

I hereby certify and warrant that, to the best of my knowledge and belief, the foregoing is true and correct.

Signature of Member: _____ Date: ____/____/____

NPERS2100 Rev. 04/2021

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BAR CODE

Instructions for Completing the Application for Vesting Credit

For State and County members, vesting means to qualify for the employer contributions made on your behalf.

For School and Patrol members, vesting means to qualify for a lifetime monthly retirement benefit (other eligibility requirements must also be met to receive a lifetime monthly retirement benefit).

All past retirement participation must be in Nebraska Governmental Plans. It is your responsibility to have the form properly completed and filed.

Examples of Nebraska Governmental Entities

- Nebraska State Agencies
- Nebraska Public Schools
- Nebraska County Agencies
- University of Nebraska – Lincoln, Omaha, & Kearney
- University of Nebraska Medical Center (UNMC)
- Nebraska City Agencies
- Wayne State College
- Peru State College
- Behavioral Health Regions

TOP SECTION (on page 1)

- **School/State/County/Patrol Currently Employed By** is where you work now.
- **Date of Hire** is the date you commenced working in your new position. If you are with the State Patrol, this would be your date of graduation from camp. **Check FT/PT** to indicate full or part time position.

MIDDLE SECTION (on page 1)

- List your Nebraska Governmental Retirement Plan information and/or past participation with your current employer here.
- *Dates are the dates you were in the plan, not when you were employed.*

Sign the form and forward it to NPERS immediately. Your Vesting Credit Application will be considered filed on time if your completed application is received by NPERS within 180 days of your employment. There are no exceptions.

If you need assistance, call NPERS at (402) 471-2053 or Toll-Free at 1 (800) 245-5712.

SERVICE CREDIT

SERVICE CREDIT DEFINITION

Service Credit, as defined by law, is one of the factors used to calculate benefits for plan members. It is your responsibility to:

- Accurately track and report the number of hours (creditable service) for each employee participating in the plan.
- Track and maintain documentation to support hours worked for all employees, whether participating or not, including temporary, part-time, and substitute employees. (see [Records Retention](#) for details.)
- Reporting estimated or programmed/auto populated service hours can easily result in inaccurate service credit.

IMPORTANT: Risks of inaccurate reporting: Not verifying the accuracy of the service hours reported can result in:

- Additional work for both the employer and NPERS in the future
- Impact the eligibility for a lifetime benefit
- Impact eligibility for participation in the Plan
- Delay a benefit payment
- Impact eligibility for the Rule of 85
- Impact the total benefit payment

NOTE

Be careful not to report “double hours.” While all hours should be tracked, only hours worked outside of the normal workday should be reported.

Example: Extra duty hours and class cover hours should only be reported when not included in the normal workday hours.

CREDITABLE SERVICE INCLUDES:

Working days, used sick and vacation days, holidays, and any other leave days for which the employee is paid regular wages as part of the employee's agreement with the employer.

CREDITABLE SERVICE DOES NOT INCLUDE:

- Lump-sum payments to the employee upon termination or retirement in lieu of accrued benefits for such days. This would include (but not be limited to) hours of unused sick or vacation leave or time periods when a member was paid Worker's Compensation.
- Eligibility and vesting credit.
- Service years for which member contributions are withdrawn and not repaid by the member.
- Service rendered by a member for which the retirement board determines that the member was paid less in compensation than the minimum wage as provided in the Wage and Hour Act.
- Service which the Public Employees Retirement Board determines was rendered with the intent to defraud the retirement system.
- Service provided to an employer in the Class V (Omaha) Public Schools.

COACHING AND EXTRA DUTY HOURS

All extra duty or coaching hours must be tracked **for all employees** and **subsequently** reported for participating members. Please refer to the sample [Extra Duty Log form](#) at the end of this chapter. It is important to be consistent when reporting extra hours with extra wages. NPERS generally considers coaching as regular and ongoing service. There are rare circumstances where it could be considered temporary, for example, a coach working only one season, if documentation supports it. If you or your employees have questions regarding this designation, please contact NPERS.

BUS DRIVERS

For retirement purposes, the number of hours worked will be what defines the service credit received. In determining eligibility, you must track hours worked while driving the bus. When reporting hours for contributing members, you must track and report actual hours worked and not the number of bus routes driven.

SUBSTITUTE HOURS

A substitute is a temporary employee who fills in for a regular employee that is temporarily absent. A substitute is not a regular employee filling in for a regular employee that is temporarily absent (permanent substitute) or someone who fills in for a vacant position. All hours worked by substitute employees must be tracked in order to document the service hours reported, support ineligibility, confirm compliance with termination rules, or establish eligibility when adding the substitute hours together with hours worked in a regular, ongoing position. If an employee provides regular service as well as substitute service, the employer

must combine substitute and regular service hours to either establish eligibility and/or determine service credit. Document the dates, hours worked, and the name of the substitute and absent employee. Please refer to the sample [Substitute Log](#) at the end of this chapter.

COMPENSATORY TIME

Compensatory (comp) time is time that is earned in lieu of receiving overtime (OT). When comp time earned is used, the service hours and comp time wages for the used comp time should be reported. When comp time earned is paid out, the comp time and service hours should be attributed to the period when it was earned.

NON-CONTRIBUTING EMPLOYEE HOURS

All hours worked by non-contributing employees must be tracked in order to identify if an employee becomes eligible by meeting the hours threshold for mandatory participation requirements or to support why an employee is not contributing. This includes substitutes, temporary, and part-time employees. Substitute and temporary service cannot be eligible unless the employee is already in an NPERS eligible regular position, at which time, all hours would be combined to determine eligibility. (See [Eligibility and Enrollment](#) for details.)

MILITARY SERVICE

You should submit a Non-Contributing School Member Form whenever there is an interruption in contributions due to military service.

Members who incur a break in service due to military service may be eligible for military service credit. Military service credit provisions vary depending on when the military service occurred. Members should be directed to contact NPERS prior to the start of their service to determine eligibility.

If a member is eligible for military service credit, NPERS will submit a request for salary verification. The salary verification will establish what the member would have earned had the member worked for the employer during the period of military service. NPERS will calculate the cost for the period of eligible military service and submit an invoice to the school for the amount required to fund the benefit. If payment is made to NPERS after 18 months from the invoice date, additional interest and charges will apply. See the [Military Service Guidebook](#) for Plan Members & Reporting Agents for instructions on when a plan member is called into military service.

HEART ACT

For any member whose death occurs on or after January 1, 2007, while performing qualified military service, the Heroes Earnings Assistance and Relief Tax Act of 2008 (HEART Act) requires their beneficiary(s) be entitled to any additional death benefit they would have received had the member been employed during the period of military service when the death occurred. The school employer shall be liable for the full actuarial cost to provide this benefit. NPERS will calculate the cost and submit an invoice to the school district. Payment shall be made within 30 days of receipt of the invoice.

VERIFICATION OF SERVICE

All service must be verified before a member may receive a retirement benefit. NPERS may request your assistance during this process.

Service After 1985-1986: Service earned after the 1985-1986 fiscal year is reported on the Wage & Contribution Report. Any adjustments to service for prior quarters, months or pay periods must be made on an Adjustment Report included in Wage and Contribution reporting.

Service Verification for 1985-1986 or Earlier: NPERS may request from the employer verification of service earned before July 1, 1986. Verification is made on the [Verification of Service Record form \(NPERS2000\)](#). The following rules apply in verifying this service.

- Each fiscal year (July 1 - June 30) should be verified on a separate line and each column completed. Partial years should be verified on a separate line.
- If the member is at least half-time, but not full-time, please show the “exact percentage of time” the member has worked between 50% and 100%.

When completing a verification, if you find a situation you are not sure how to verify, please contact NPERS.

VERIFICATION – CURRENT PROVISIONS

Members who are regular employees and are contributing to the Plan receive service credit based on the number of hours worked. Under current statute, working 1,000 hours or more in a plan year (July 1 – June 30) constitutes one year of service credit. A member cannot earn more than one year of service credit in a plan year and fractional service credit is granted for members who work less than the 1,000 hours. The criterion is the same for an employee working on either a 9 or 12-month basis.

Your monthly report must show the actual hours worked during the reporting period. The following methods may be used to determine hours worked:

HOURLY EMPLOYEES	CONTRACT EMPLOYEES
Actual hours worked in the pay period.	Establish hours per day (possibly 7 or 8 hours). Multiply this by number of working days in the pay period.

This is only a guideline. Actual hours worked must include any time spent in extracurricular activities outside of the work day and/or used leave for which an employee is paid.

VERIFICATION – PRIOR SERVICE CREDIT PROVISIONS

AFTER JULY 1, 1986 AND PRIOR TO JULY 1, 2002

One year of creditable service was earned by working 1,032 or more hours during a plan year. For those working between 516 hours and 1,032 hours during a plan year, partial credit was given. No person working less than 516 hours during a plan year earned service credit.

PRIOR TO JULY 1, 1986

One year of creditable service was earned on the basis of working full time for at least 120 days in a fiscal year. Fractional credit was granted for full time employees who worked at least 60 but less than 120 days; and for part time employee who worked 120 days or more. All service before July 1, 1986, is based on the number of days worked in a fiscal year and the percent of time worked each day, regardless of whether the member was on a 9 or 12-month basis. This service must be verified on a [Verification of Service Record form \(NPERS2000\)](#).

FRACTIONAL SERVICE CREDIT

Legislation passed on February 12, 1986, allows fractional service credit on a basis of 50-100% for members employed on or after that date. Thus, service is credited for members who ceased employment before February 12, 1986, as follows:

Full Time	+	120 Days or More	=	1 Year of Service
Full Time	+	60–119 Days	=	1/2 Year of Service
Full Time	+	Less Than 60 Days	=	No Credit
Half Time or More But NOT Full Time	+	120 Days or More	=	1/2 Year of Service
Half Time or More But NOT Full Time	+	119 Days or Less	=	No Credit

EXAMPLES OF VERIFICATION OF SERVICE

Sample Verifications of Service Record (NPERS2000) are on the following pages. The explanations correspond to the lettered examples on the sample verification. To save space in this manual, more than one individual's example is on the sample verification form. You should complete a separate form for each person when actually verifying service.

EXAMPLE

A

A custodian was hired to work full time on a 12-month basis. Since he worked 220 days during the 1956-57 fiscal year, he would receive 1 year of service credit.

EXAMPLE

B

A teacher was hired to teach full time on a 9-month basis, but ceased employment January 25, 1958. Since she worked 72 days full time, she would receive 1/2 year of service if she ceased employment prior to February 12, 1986, or she would receive 60% service credit if she ceased employment on or after February 12, 1986. ($72/120 = .60$)

EXAMPLE C A cook was hired on a 9-month basis at one-half time. Since she worked 185 days, she would receive 1/2 year of service credit if she ceased employment prior to February 12, 1986, or she would receive 77% service credit if she ceased employment on or after February 12, 1986. ($185 \times .50 = 92.50$, $92.50 / 120 = .77$)

EXAMPLE D A teacher was hired to work full time on a 9-month basis. She worked through October 26 at which time she went on an unpaid leave of absence. On January 2, she returned to employment and worked full time the rest of the school year. Since she worked a total of 120 days full time during the fiscal year, she would receive 1 year of service credit for the 1959-60 fiscal year.

EXAMPLE E A bus driver was hired for the 1960-61 fiscal year. Since his employment is verified as less than one-half time, no service credit would be allowed.

EXAMPLE F An employee was hired as a substitute for the 1961-62 fiscal year. However, on September 26, 1961, he became a full time teacher and began contributing to the Plan. Since he worked 170 days full time during the fiscal year, he would receive 1 year of service credit.

EXAMPLE G An employee was hired as a teacher on a 9-month basis and worked 180 days every year. During 1967-68, she worked 67% time for 180 days. During 1968-69, she worked 50% time for 180 days. During 1969-70, she worked full time for 180 days. Service credit for her employment would be allowed as follows:

1962-63 through 1965-66	4 years service credit
1966-67	75%* or 1/2 year service credit ($180 \times .50 = 90$, $90 / 120 = .75$)
1967-68	83%* or 1/2 year service credit ($100 / 120 = .83$)

*Service credit would be based on the percentage rather than one-half year if the member continued to work and was employed on or after February 12, 1986.

EXAMPLE H An employee was hired as a full time teacher on a 9-month basis and worked 180 days regularly from the 1962-63 fiscal year through the 1965-66 fiscal year. Since the employment is the same for each of these fiscal years, it may be verified on one line on the form. During the 1966-67 fiscal year, the employee was hired as a teacher on a 9-month basis at one-half but less than full time. The service for this fiscal year must be verified on a separate line since there was a change in the employment status. The employee ceased employment May 30, 1967. In January of the 1967-68 fiscal year, he returned to employment as a full time teacher for five months. Service credit for this employment would be allowed as follows:

1967-68	100%* or 1/2 year service credit ($180 \times .67 = 120.60$, $120.60 / 120 = 1.01$)
1968-69	75%* or 1/2 year service credit ($180 \times .50 = 90$, $90 / 120 = .75$)
1969-70	1 year service credit

*Service credit would be based on the percentage rather than one-half year if the member continued to work and was employed on or after February 12, 1986.

SAMPLE VERIFICATION OF SERVICE FORM

EXAMPLE OF A-E

SCHOOL RETIREMENT SYSTEM OF THE STATE OF NEBRASKA

Retirement No. _____

VERIFICATION OF SERVICE RECORD

This is to certify that the school record of _____, Nebraska, shows the following periods of school services for (name) _____, Social Security Number _____ - _____ - _____

EMPLOYMENT IN NEBRASKA PUBLIC SCHOOLS:

From			To			Position	Months of which service contracted	Actual no. of days employed	Date			School	Annual Salary	
Month	Day	Year	Month	Day	Year				Status of Employment (must choose one)					
									Full time	Exact % of time employed each day	Less than half time			
A	7	1	56	6	30	57	CUSTODIAN	12	220	X			SCHOOL NAME & DIST #	
B	8	27	57	1	25	58	TEACHER	9	72	X				
C	8	28	58	5	29	59	COOK	9	185		50%			
D	8	25	59	10	26	59	TEACHER	9	20	X				
	10	27	59	12	31	59	UNPAID LEAVE OF ABSENCE	9	60					
E	1	2	60	5	24	60	---		100	X				
	1	2	60	5	24	61	BUS DRIVER	9	180			X		

(A true statement, made under penalty of perjury)

This form must be signed by one of the following:
 City Superintendent, Administrator, Personnel Director,
 Authorized Reporting Agent, County Clerk, or County Official

NAME _____
 TITLE _____
 ADDRESS _____

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BAR CODE

EXAMPLE OF F-H

SCHOOL RETIREMENT SYSTEM OF THE STATE OF NEBRASKA

Retirement No. _____

VERIFICATION OF SERVICE RECORD

This is to certify that the school record of _____, Nebraska, shows the following periods of school services for (name) _____, Social Security Number _____ - _____ - _____

EMPLOYMENT IN NEBRASKA PUBLIC SCHOOLS:

From			To			Position	Months of which service contracted	Actual no. of days employed	Date			School	Annual Salary	
Month	Day	Year	Month	Day	Year				Status of Employment (must choose one)					
									Full time	Exact % of time employed each day	Less than half time			
F	8	31	61	9	23	61	SUBSTITUTE	1	7			X		
	9	26	61	5	26	62	TEACHER	8	170	X				
G	8	31	62	5	30	66	TEACHER	9 ea. yr.	180 ea. yr.	X				
	8	31	66	5	30	67	TEACHER	9	180		50%			
	1	4	68	5	30	68	TEACHER	5	100	X				
H	8	21	67	5	31	68	TEACHER	9	180		67%			
	8	27	68	5	27	69	TEACHER	9	180		50%			
	8	26	69	6	1	70	TEACHER	9	180	X				

(A true statement, made under penalty of perjury)

This form must be signed by one of the following:
 City Superintendent, Administrator, Personnel Director,
 Authorized Reporting Agent, County Clerk, or County Official

NAME _____
 TITLE _____
 ADDRESS _____

NPERS2000 Rev. 7/03

BAR CODE

COMPENSATION

COMPENSATION DEFINITION

Member compensation, as defined by law, is also one of the factors used to calculate benefits for plan members. Salary paid to an employee may or may not be eligible compensation for retirement purposes. **The status of compensation as “taxable” or “not taxable” does not determine whether it is considered eligible compensation.** It is your responsibility to accurately determine and report the proper amount of eligible compensation for each employee participating in the plan.

For retirement purposes, compensation is defined as gross wages or salaries payable to the member for personal services performed during the plan year.

COMPENSATION INCLUDES:

- Overtime pay
- Member retirement contributions
- Retroactive salary payments paid pursuant to court order, arbitration, or litigation and grievance settlements
- Amounts contributed by the member to plans under sections 125, 403(b), and 457 of the Internal Revenue Code as defined in section 49-801.01 or any other section of the code which defers or excludes such amounts from income
- Substitute duty – if an eligible and contributing employee (at your school) is performing additional substitute duties, contributions must be made for both regular and substitute service
- On-call pay may or may not qualify depending on contract language and restrictions placed on the employee during the on-call time frame. Please contact NPERS for assistance.

COMPENSATION DOES NOT INCLUDE:

- Fraudulently obtained amounts as determined by the retirement board
- Insurance premiums converted into cash payments*
- Any payments (periodic or lump sum) for unused sick leave or unused vacation leave
- Reimbursements or per diems paid for expenses incurred
- Fringe benefits
- Bonuses for services not actually rendered, including, but not limited to, early retirement incentives, cash awards, and severance pay
- Employer contributions made for the purposes of separation payments made at retirement and early retirement inducements
- Worker's Compensation or disability payments
- Payments made by the court for jury duty
- Compensation that can be manipulated by the employee

* A benefit "**converted to cash**" means, with respect to benefits such as unused leave or employer-paid insurance premiums, an arrangement whereby a member has individually arranged with their employer to receive an equivalent amount of cash, in lieu of receipt of the actual benefit.

EXAMPLE: Cash amount paid to an employee because the employee chooses not to participate in a health care benefit otherwise available to them. Such compensation is a fringe benefit regardless of the form in which it is taken and is not to be reported as retirement compensation.

In contrast, an employer may give its employees an amount of wages or salary through payroll, and allow them to elect to purchase a benefit with the cash, or simply to receive the cash.

EXAMPLE: Flat salary amount which is provided to employees, from which the individual employees could choose one or more options from a §125 plan, or could choose to receive the amount in cash.) Such amounts are retirement compensation and should be reported as compensation.

CONSISTENCY IN REPORTING COMPENSATION

School employers must be consistent in how they report compensation to NPERS for all employees. §125 Plan Participation

If the majority of employees in a district have contracts that **include a §125 Plan** (where fringe benefits pass through payroll), then:

- The salary reported to NPERS should include those fringe benefits.
- This same method must be used for all other employees — even those with individual contracts or no contract at all.

If a majority of the school employees within a district **are not covered by a §125 Plan and fringe benefits do not pass through payroll**, then

- The salary reported to NPERS must not include these fringe benefits. Therefore, to ensure consistency, any employees who have individual contracts or are not covered by a contract must have their compensation reported in the same manner as the majority of employees.
- If a school district has consistently provided “other fringe benefits” to certain employees but later negotiates a contract that includes the value of those benefits as “salary,” this clearly violates the prohibition against converting fringe benefits to cash. This practice is disallowed under the definition of “compensation” in the School Retirement Act; therefore, the value of those fringe benefits cannot be reported as compensation.

The key is **consistency within the school district** and preventing individual employees from artificially “spiking” salary late in their careers in an attempt to obtain a larger benefit at retirement.

DEATH DURING EMPLOYMENT

If a member passes away during employment, contributions should be withheld to the extent of the service the member rendered prior to the death. Retirement contributions are not to be remitted for any unused leave.

COMPENSATION CAPS

8% COMPENSATION CAP

Beginning July 1, 2013, increases in compensation for School plan members greater than 8% per year, during the five years prior to retirement, will be excluded when calculating retirement benefits. No exceptions increasing the 8% cap will be allowed. No action is needed on the part of the reporting agent. These caps will be determined by NPERS when benefits are calculated.

NOTE

Contributions must be withheld from ALL eligible compensation regardless of the salary caps.

NOTE

Federal law caps contributions on compensation. Amounts are subject to change. Please consult IRS guidance for details.

REPORTING PROCESS

REPORTING METHODS

Your monthly reports are submitted using your NPERS Online Access.

NOTE The website is unavailable between 9 p.m. and 2 a.m. for batch processing.

DUE DATES

Remittances for School employee and employer contributions must be submitted to NPERS no later than ten (10) calendar days following the end of the month for which the remittances are due.

NPERS will send a billing notice to employers if a late penalty or late interest is assessed. The amount should be paid with your next report. These amounts should be noted in the update header (see pages 6-12 and 6-34).

Nebraska Statute provides that the Public Employees Retirement Board (PERB) may charge the employer an administrative fee not to exceed \$25.00 if the information and money are delinquent or are not timely received by the PERB. In addition, the PERB may charge the employer a late fee of thirty-eight thousandths of one percent of the amount required for each day such amount has not been received. The PERB will charge the employer an amount equal to the interest which would have accrued if the delinquent report causes the employee to lose interest on their account. The proceeds of the interest charged will be used to reimburse the account of each school employee deprived of interest by the delay.

EMPLOYER REPORTING INFORMATION

IMPORTANT: All demographic information needs to be updated through employer reporting when the Wage and Contribution Report is uploaded. For each eligible member, you must provide the following information:

1 Social Security Number

Please verify the Social Security Number you are reporting. Please keep a copy of the employee's SSN card on hand in case we request this to verify information.

2 Salary/Compensation

Provide gross salary or compensation for which retirement is withheld for the reporting period reported and as defined in Nebraska Statute. See the chapter on salary/compensation for more information. NPERS may contact you if hours reported are zero or are excessive for the reporting period. See the Service Credit chapter for information on how to determine eligible hours to report.

3 Employee Contribution

Report employee retirement contributions for the current reporting period only, using the applicable percentage rate. Do not include past or future period amounts—prior corrections must go on an Adjustment Report, and future contributions should be reported in the appropriate month on the Wage & Contribution Report. For employees eligible under the School Retirement Plan, deductions must begin with the first paycheck.

CONTRIBUTION RATES

Variable Contribution Rates Effective July 1, 2025

Contribution rates will vary annually based on the plan's funded status, as determined by the most recent actuarial valuation report presented to the Public Employees Retirement Board (PERB). The funded status in that report will determine the contribution rates implemented the following July 1.

The employer rate will always equal 101% of the employee rate. The state contribution rate is determined using a tiered structure based on the funded status.

FUNDED STATUS	EMPLOYEE	EMPLOYER	STATE
100% OR ABOVE	7.25%	7.32%	0.0%
AT LEAST 98% BUT LESS THAN 100%	8.00%	8.08%	0.7%
AT LEAST 96% BUT LESS THAN 98%	8.75%	8.84%	0.7%
LESS THAN 96%	9.75%	9.85%	2.0%

FROM	THROUGH	EMPLOYEE RATE	EMPLOYER RATE
07/1/2025	06/30/26	8.00%	101%
09/01/2012	06/30/25	9.78%	101%
09/01/2011	08/31/2012	8.88%	101%
09/01/2009	08/31/2011	8.28%	101%
09/01/2007	08/31/2009	7.28%	101%
09/01/2006	08/31/2007	7.83%	101%
09/01/2005	08/31/2006	7.98%	101%
07/01/1996	08/31/2005	7.25%	101%
07/01/1995	06/30/1996	7.31%	101%
07/01/1994	06/30/1995	7.26%	101%
07/01/1993	06/30/1994	7.73%	101%
07/01/1990	06/30/1993	6.52%	101%
07/01/1989	06/30/1990	6.18%	101%
07/01/1988	06/30/1989	5.90%	101%
07/01/1986	06/30/1988	5.40%	101%
07/01/1985	06/30/1986	4.80%	108%
10/01/1984	06/30/1985	4.80%	100%
07/01/1983	09/30/1984	3.50%	100%
07/01/1982	06/30/1983	3.50%	53%

07/01/1981	06/30/1982	3.50%	45%
07/01/1980	06/30/1981	3.50%	41%
07/01/1979	06/30/1980	3.50%	58%
07/01/1977	06/30/1979	3.50%	55%
07/01/1976	06/30/1977	3.50%	45%
10/01/1967 <i>(effective 07/01/1968)</i>	06/30/1976	3.50%	20%
07/01/1945	09/30/1967	5.00% <i>(maximum contribution of \$120.00, could elect \$180)</i>	None

For each employee you must also provide the following information:

4 Hours Worked

Provide actual number of hours worked during the reporting period being reported. NPERS may contact you if hours reported are zero or are excessive per reporting period. See the Service Credit chapter for information on how to determine eligible hours to report.

5 Employee Name

- | | |
|----|---|
| 5a | Prefix – Mr., Mrs., Dr., etc. |
| 5b | Last Name – Employee’s Last Name |
| 5c | First Name – Employee’s First Name |
| 5d | Mi – Employee’s Middle Initial |

6 Employee Contact Information

- | | |
|----|--|
| 6a | Address Line 1 – First line of employee’s address |
| 6b | Address Line 2 – Second line of employee’s address |
| 6c | City, State, Zip +4 – Employee’s city, state, and extended zip code |
| 6d | Date of Address Change – You may enter an effective date for the address update, or leave the date field blank. If no date is entered, the address will be updated when the report is uploaded. |

ADDRESS ISSUES

There are often problems with how names & addresses are entered in the system. Please follow the USPS standards for addresses. Use upper and lower case on a member’s name: John Q Public. Use appropriate abbreviations for Street (St), Avenue (Ave), North (N), South (S). City names such as Fort Collins, Saint Louis – if the name is spelled out on the legal records for the city or the USPS zip code book, then please spell it out.

7	Date of Birth
	Employee's Date of Birth.

8	Date of Hire
	Date member commenced plan participation.

9	Citizenship
	Identify if the employee is a United States citizen or Qualified Alien.
Y	Citizen or qualified alien
N	Non-Citizen

10	Gender
M	Male
F	Female

11	Position
	Indicate if member is a classified or non-classified employee by using 'Certified' or 'Non-Certified' to determine.
N	Non-Classified: A Certified teacher/employee would be "Non-Classified."
C	Classified: A Non-Certified teacher/employee would be "Classified."

12	Termination of Employment
	Termination of employment is defined in statute. For employees with contracts, Nebraska law requires contracts to specify the contractual start and end dates. Termination of employment is determined by your contractual end date (unless additional service is rendered).

13	Installment Amount
	Member payroll deductions authorized by agreement that are remitted toward a Purchase of Service, refund buyback, and/or repayment of refund as determined by NPERS.

Do not begin a member's installment or interest payments until you have received the proper instructions from NPERS.

REMITTANCE OPTIONS

Remittances must be submitted to NPERS no later than ten (10) calendar days following the end of the month for which the remittances are due. The payment can be made by the following methods:

- An electronic Automated Clearinghouse (ACH) credit payment
- An electronic Automated Clearinghouse (ACH) debit payment

Please indicate the type of payment on your Wage & Contribution Recap Report or internet file header.

ACH CREDIT PAYMENT

A credit transaction can be sent directly to the State Treasurer's Office via electronic submission instead of a check. The amount of the credit payment must equal the total of the Recap Report or internet confirmed report grand total. Please contact NPERS for ACH credit information.

ACH DEBIT PAYMENT

If you would like NPERS to debit your checking account, you will need to submit an ACH Debit Authorization Form, [NPERS 0710](#), to authorize this process. When NPERS receives your Wage and Contribution Report, NPERS will contact the State Treasurer's Office who will debit your financial institution to have that amount transferred from your account. The amount of the debit payment must equal the total of the Recap Report or internet confirmed report grand total.

CONTRIBUTIONS REMITTED IN ERROR

Corrections will be required if compensation is being or has been improperly reported. Contributions remitted in error are subject to refund and will be deducted from a future report. You should note, however, that NPERS rules and regulations limit the length of time for which corrections can be made.

Once an employer is notified that contributions have been reported on improper compensation, it is the responsibility of the employer to discontinue the improper contributions and correct the previous errors. Please contact NPERS for assistance when reporting adjustments. (Improper compensation, even if not refunded, will not be considered when calculating a retirement benefit.)

PAYROLL WITHHOLDING

Since January 1, 1986, employee contributions to retirement are to be tax sheltered. These contributions are not subject to federal or state income tax (FIT or SIT) until the retirement account is withdrawn or the member begins taking a monthly benefit. This does not affect Social Security withholding. Section 125 Plans also allow employees to shelter gross pay used for payment of health or dependent care expenses from taxation, but those amounts **do** affect calculation of Social Security. Refer to the following chart for examples of various payroll calculations.

USING §125 PLAN FOR INSURANCE PREMIUMS			
		WITHOUT §125 PLAN	WITH §125 PLAN
Retirement Calculation	Retirement Compensation*	\$ 2,000.00	\$ 2,000.00
	Contribution Rate	x 9.78%	x 9.78%
	Retirement Deduction	\$ 195.60	\$ 195.60
Social Security Calculation	Gross Pay	\$ 2,000.00	\$ 2,000.00
	Health and Dental Premiums	0.00	-100.00
	Flex Plan Contributions	0.00	-15.00
	Social Security Base	\$ 2,000.00	\$ 1,885.00
	Social Security Rate	x 7.65%	x 7.65%
Social Security Deduction	\$ 153.00	\$ 144.20	
Tax Withholding Calculation	Gross Pay	\$ 2,000.00	\$ 2,000.00
	Retirement Deduction	- 195.60	- 195.60
	Health and Dental Premiums	0.00	- 100.00
	Flex Plan Contributions	0.00	- 15.00
	FIT and SIT Base	\$ 1,804.40	\$ 1,689.40
	Estimated Withholding Percentage	x 20%	x 20%
FIT and SIT Withholding	\$ 360.88	\$ 337.88	
Net Pay	Gross Pay	\$ 2,000.00	\$ 2,000.00
	Retirement Deduction	- 195.60	- 195.60
	Health and Dental Premiums	- 100.00	- 100.00
	Flex Plan Contributions**	- 15.00	-----
	Social Security Deduction	- 153.00	- 144.20
	FIT and SIT withholding	- 360.88	- 337.88
Net Pay	\$ 1,175.52	\$ 1,222.32	

* Please refer to the Salary & Compensation chapter for determining eligible compensation. **This health expense must be paid out of net pay since no §125 Plan.

WAGE & CONTRIBUTION REPORT

The following pages provide instructions for submitting your Wage & Contribution report.

ADJUSTMENT REPORT

The Wage & Contribution Report must list only amounts for the current reporting period. Adjustments or additions to previous reporting periods must be listed on an Adjustment Report. Please see [Adjustment Report Forms](#) and [Adjustment Report Steps](#) for details.

PREPARING FILES FOR UPLOAD

Files being uploaded need to adhere to a few formatting guidelines in order to be processed correctly by NPERS.

The Wage & Contribution Report needs to be named using the format listed below:

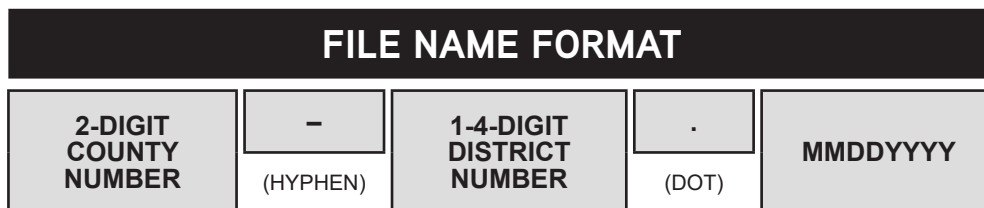
2 Digit County Number - 1 to 4 Digit District Number . Date

The date is entered in place of the file extension and needs to be entered using the format:

MMDDYYYY

(Month, Day, and Year) representing the last day of the month being reported.

For example, if the county number is “05,” the district number is “95,” and you are reporting for March 2016; the file would be named: “05-95.03312016” (For this example, 03312016 replaces the file extension).



Once this file is in the above format, proceed to the Internet portion of this section to learn how to upload your Wage & Contribution Reports.

FILE LAYOUT FOR UPLOADING FILES

The file should be a **fixed length of 275 bytes** in the format, with one header record at the beginning of the file consisting of the first four fields.



Your file CANNOT be an Excel or PDF file type, if you wish to upload it to NPERS. A Plain Text file type works best with the correct naming convention set forth above.

ALPHA FIELDS (A)

All Alpha (A) fields should be **left justified** and **space filled**.

NUMERIC FIELDS (N)

All numeric (N) fields should be **right justified** and **zero filled**.

There should be **no decimals** in numbers. For all dollar amounts defined as 8N (6, 2), the decimal point is implied. The last two digits are assumed to be cents or hundredths of an hour. Thus, for a value of \$100.12 the field should contain 00010012.

Dollar Amount:	\$100.12	=	00010012
Hours:	300.75	=	30075

There should be no dashes in the **Social Security number**.

SSN:	123-45-6789	=	123456789
-------------	-------------	---	-----------

Date fields defined as 8N should be populated MMDDYYYY. Thus for February 8, 2009 the value would be 02082009.

Date:	February 8, 2009	=	02082009
--------------	------------------	---	----------

NOTE

When providing an address change, you may enter an effective date for the address update, or leave the date field blank. If no date is entered, the address will be updated when the report is uploaded.

FILE LAYOUT GUIDE

FIELD	FIELD NAME	DESCRIPTION	FORMAT	REQ'D
1	Employer Number (H)	County/District number for respective school. This should be 2 numerics followed by a hyphen (-) followed by 4 alpha.	7A (2N-4A)	Y
2	Period Begin Date (H)	First day of payroll being reported	8N	Y
3	Period End Date (H)	Last day of payroll being reported	8N	Y
4	Total Employee Contribution (H)	Total amount of employee contributions being reported	14N (12,2)	Y

NOTE: The above fields define the school's header record. The following fields detail individual employee record information.

5	Social Security Number	Employee's social security number	9N	Y
6	Salary	Gross salary for which retirement is withheld <i>for reported pay period</i>	8N (6,2)	Y

7	Employee Contribution	Employees' retirement contributions <i>for reported pay period</i>	8N (6,2)	Y
8	Hours Worked	Actual number of hours worked <i>during reported pay period</i>	5N (3,2)	Y
9	Prefix	"Mr." "Mrs." "Dr." etc.	4A	N
10	Last Name	Employee's last name	30A	Y
11	First Name	Employee's first name	20A	Y
12	MI	Employee's middle initial	1A	Y
13	Address Line 1	First line of employee's address	30 A/N	Y
14	Address Line 2	Second line of employee's address	30 A/N	Y
15	Address Line 3	Third line of employee's address	30 A/N	Y
16	City	Employee's city of residence	28A	Y
17	State	Employee's state of residence	4A	Y
18	Zip	Postal zip code	5A	Y
19	Zip + 4	Postal zip code + 4	4A	N
20	Date of Address Change	Must be a date from the current reporting period to effect the change.	8N	Y
21	Date of Birth	Employee's date of birth.	8N	Y
22	Date of Hire	Date employee commenced work <i>with reporting employer/school</i>	8N	Y
23	Citizenship	Confirm Citizenship Status (Y = Citizen, N = Non-Citizen)	1A	Y
24	Gender	Employee's gender (M = Male, F = Female)	1A	Y
25	Position	Indicate if employee is a classified or non-classified employee. You may use "Certified" or "Non-certified" to determine. <i>A Certified teacher/employee would be "Non-Classified. A Non-Certified employee/teacher would be "Classified."</i> (C = Classified, N = Non-Classified)	1A	Y
26	Term Date	Date on which the member's employee-employer relationship is dissolved. (Date determined by employer/school.)	8N	Y
27	Installment Amount	Payments remitted toward a Purchase of Service	6N (4,2)	

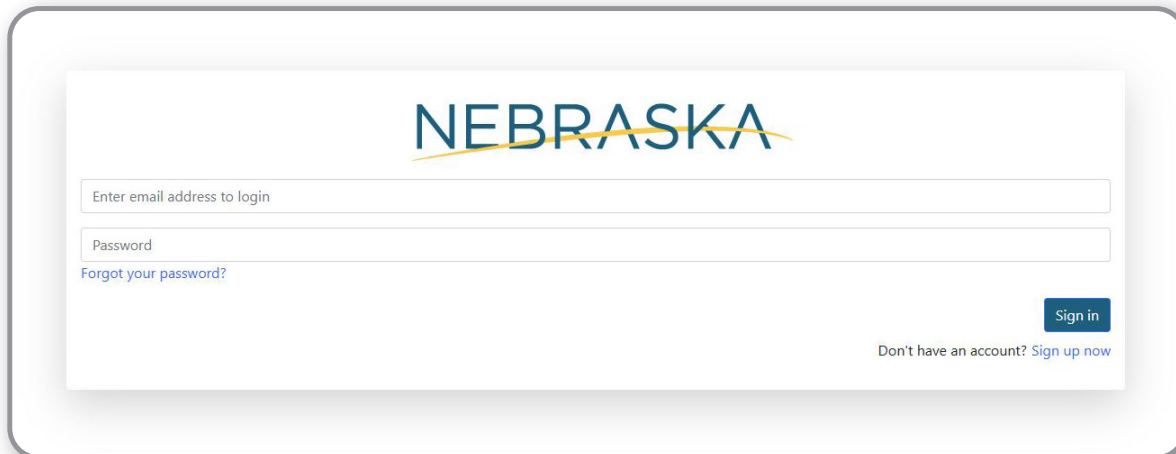
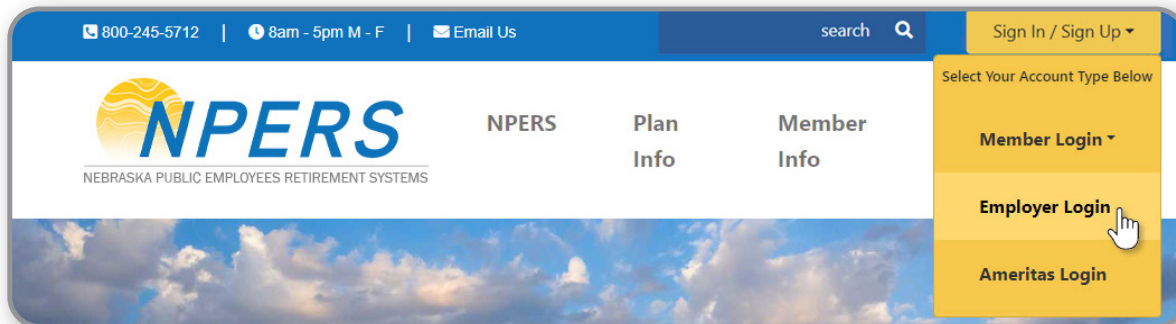
File should be fixed length 275 bytes in the above format, with one header record at the beginning of the file consisting of the first four fields (notated with an "H" above.)

INTERNET WAGE & CONTRIBUTION REPORT

You may submit your Wage & Contribution data by logging on to the NPERS' website and entering your information online. The information can be added in the following ways:

- | | | |
|-------------------------------|--|--|
| 1 File Transfer Upload | 2 Copy member records from the most current posted report | 3 Manually populate an empty report |
|-------------------------------|--|--|

STEP 1 Login to your NPERS Employer Web Account.



STEP
2

Select "Work on ER Reports" from the Employer Account Home Page menu

Employer Account Home Page

Messages from NPERS

Employer Reporting

- [Work on ER Reports](#)

Account Links

- [NPERS School Plan Eligibility Checklist](#)
- [School Manual for Employer Contacts \(pdf\)](#)
- [Forms for School Employer Contacts](#)
- [New Member Information Packet \(pdf\)](#)
- [Newsletters & Summer Workshops/Materials](#)

Employer Information

Employer: Gothenburg Public Schools
Employer Number: 18-20
E-mail: robert.smith@gothenburgps.org

Update Web Account Information

[Update Web Account](#)

STEP 3

Read the Instructions carefully, then click “Next.”

1. CREATING a new report

You will create a header with necessary information.

- The header will include payroll report dates.
- Special payment amounts, when necessary and your payment method will also be entered.

2. POPULATING your report

Once the report is created you may populate it with member data in ONE of three ways.

1. UPLOAD

- Moving a file containing your member data from your system to the NPERS system.
- This file must meet the format specifications provided by NPERS. For information on those specifications please refer to the Employer Reporting Manual or contact NPERS.
- The data will not be available for you to edit until the following morning.

2. COPY MEMBER RECORDS

- Member records are copied from your most recently posted report to your new report. You may add new members and edit current member records.
- No terminated members or adjustment records will be copied forward.

3. MANUALLY POPULATE AN EMPTY REPORT

- Member records are entered manually through the EDIT RECORD Page.

3. EDITING your report

Once your report has been populated you can update or correct member records OR create new member records.

1. UPDATE OR CORRECT MEMBER RECORDS

- Basic checks and validations are completed on your member data.
- You may not edit a member record after it has been posted. Any changes to a posted record requires an adjustment record.

2. ADD A NEW MEMBER RECORD

- You can add a new member record by manually entering the data.

3. DELETE AN EXISTING MEMBER RECORD

- You can delete a member record if it has not posted.

4. CONFIRMING your report

If member records for a report are error free you may confirm the report.

- Confirming your report totals will pass the report to NPERS for posting.
- The report will not post until it is confirmed.

5. VALIDATING your report

Once your report has been added, you can validate the report.

- You can fix the errors, if any, after the report is validated.
- Only error free reports can be confirmed.

6. POSTING the report

A report will post only when NPERS has accepted it and funds have been received.

- If any of the member records are questionable, the report may be returned by NPERS for further editing and confirming.
- If funds are not received in a timely manner, your report will be suspended.

Don't show me this page again



STEP 4

Select "Work on ER Reports" from the Employer Account Home Page menu

Employer Account Home Page

Messages from NPERS

Employer Reporting

[Work on ER Reports](#)

Account Links

- [NPERS School Plan Eligibility Checklist](#)
- [School Manual for Employer Contacts \(pdf\)](#)
- [Forms for School Employer Contacts](#)
- [New Member Information Packet \(pdf\)](#)
- [Newsletters & Summer Workshops/Materials](#)

Employer Information

Employer: Gothenburg Public Schools
Employer Number: 18-20
E-mail: robert.smith@gothenburgps.org

Update Web Account Information

[Update Web Account](#)

STEP 5

Click on the "Create a New Report" link.

Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#)

Regular Reports

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A

Understanding Employer Reporting

Looking for definitions of the terms used on this page? The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

**STEP
6**

Enter the start and end dates for the month of the report you are creating. Enter the “Employer Contribution” amount. You can also enter any outstanding penalties, late interest, or any amounts owed to or due from NPERS.

Click “Next.”



If entering a credit due from NPERS in the “Overage/Underage” field, please enter a negative amount.

Creating a New Report

To create a new report, enter your payroll period Start and End dates. Enter the Penalty Amount, Late Interest or Overage/Underage Amount, as needed, and verify Payment Method.

Report Creation Form

Enter the Start Date for the reporting period:
(MM/DD/YYYY)

Enter the End Date for the reporting period:
(MM/DD/YYYY)

Employer Contribution for the reporting period:

Penalty: Late Interest:

Overage/Underage: Payment Type:

Choose a method for populating your report

- Upload your payroll file.
- Copy member records from the most current posted report.
- Manually populate an empty report.

[Next](#)

STEP 7

Click “Choose File” to find the Notepad file you are uploading.

Uploading Your File

Upload the file for your new report with the following **payroll period:**

06/01/2023 to 06/30/2023

Note:

- This file should contain all required data.
- The format of the file should comply with the standards set by NPERs.
- To move the file from your system to ours, click on the **Browse** button, then select the file from your directory.

ER Report File Upload

Choose File No file chosen

STEP 8

Select the file to upload and click, “Open,” in the Choose File window.

The screenshot shows a Windows File Explorer window titled "Open" with the address bar set to "This PC > Documents". The left sidebar shows the "Documents" folder selected. The main pane displays a list of files and folders:

Name	Date modified	Type	Size
Adobe	6/7/2022 1:25 PM	File folder	
Custom Office Templates	9/12/2019 8:24 AM	File folder	
Downloads	3/24/2020 7:58 AM	File folder	
My Received Files	12/22/2020 10:03 ...	File folder	
NEW FORM ORGANIZATION SYSTEM	6/16/2020 5:33 PM	File folder	
NewBlueFX	11/12/2020 3:31 PM	File folder	
Sound recordings	1/9/2023 10:07 AM	File folder	
5-30 To Do List	5/30/2023 4:52 PM	Microsoft Word D...	17 KB
2020 ARH.xlsm - Shortcut	1/13/2020 8:35 AM	Shortcut	3 KB
2021 ARH.xlsm - Shortcut	1/6/2021 9:46 AM	Shortcut	3 KB
2022 ARH.xlsm - Shortcut	1/7/2022 1:18 PM	Shortcut	3 KB
2023 ARH.xlsm - Shortcut	1/7/2023 2:10 PM	Shortcut	3 KB
Default	7/21/2020 4:15 PM	Remote Desktop ...	3 KB

The "File name" field at the bottom contains "18-20.06212023". The "File type" dropdown is set to "All Files". The "Open" button is highlighted with a mouse cursor. In the background, a "Begin Upload" button is visible.

STEP 8

(Continued) On the upload screen, click “Begin Upload.”

Uploading Your File

Upload the file for your new report with the following **payroll period**:

06/01/2023 to 06/30/2023

Note:

- This file should contain all required data.
- The format of the file should comply with the standards set by NPERS.
- To move the file from your system to ours, click on the **Browse** button, then select the file from your directory.

ER Report File Upload

Choose File 18-20.06212023 Begin Upload

Review the information and when prompted, click “I Agree” if it is correct.

Confirming Your File Upload

Please indicate below if you agree or disagree that this file has been successfully uploaded.

Agreeing that the upload was successful means that the data in this file will be loaded into NPERS’ system tonight.

When the member data is loaded, it will be associated with the report you created.

Confirm Your File Upload.

Date Range:	06/01/2023-06/30/2023
File Name:	18-20.16212023
File Type:	application/octet-stream
File Size:	13692 (bytes)
Start Time:	07/12/2023 08:59:02
End Time:	07/12/2023 08:59:03

The file described above matches the file uploaded. I want this data to be loaded into the system tonight.

I Agree

The file described above does not match the file I uploaded. I want to go back to the previous page and try again.

I Disagree

**STEP
8**

(Continued) An Upload Confirmation screen will appear.

Upload Report Confirmation

The Report has been successfully created for the following **payroll period** :

06/01/2023 to 06/30/2023

What's Next?

Your report must be "validated" before you can view or edit member records. You have the option on the "Work on ER Reports" page to validate your report. Another option would be to wait overnight and the system will automatically validate your report.

An email will be sent to your designated contact confirming the creation of your report.

[Work on your employer reports](#)

An e-mail will be sent to you that a New Employer Report has been created.

New Employer Report Created



npers.neprd@nebraska.gov
To Smith, Robert

[Reply](#) [Reply All](#) [Forward](#) [...](#)

Wed 6/21/2023 2:13 PM

This email is to notify you that a new Employer Report was created in our system for:

Reporting Period: 06/01/2023-06/30/2023

Employer Number: 18-20

At this time you can use the "validate" option on the Work on ER Reports page to load the file into our system and validate your report. After validation please check your report for any errors. Once your report is error free you may confirm your report.

If the data is not available for review please contact this office for technical assistance.

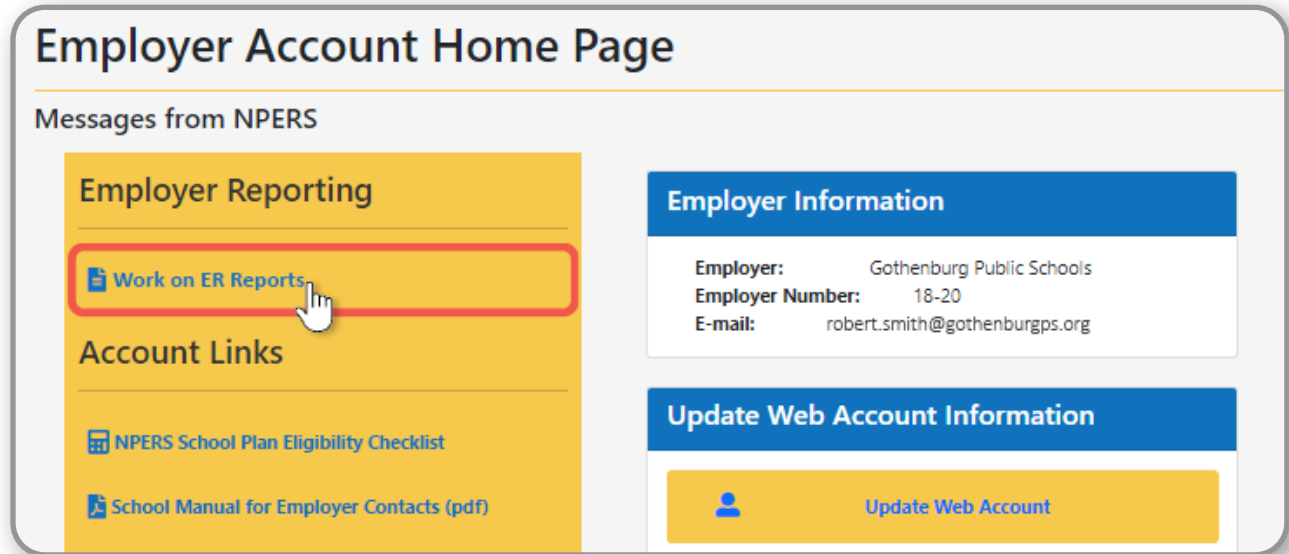
If you have any questions, please call 1-800-245-5712.

Thank you,

Nebraska Public Employees Retirement System

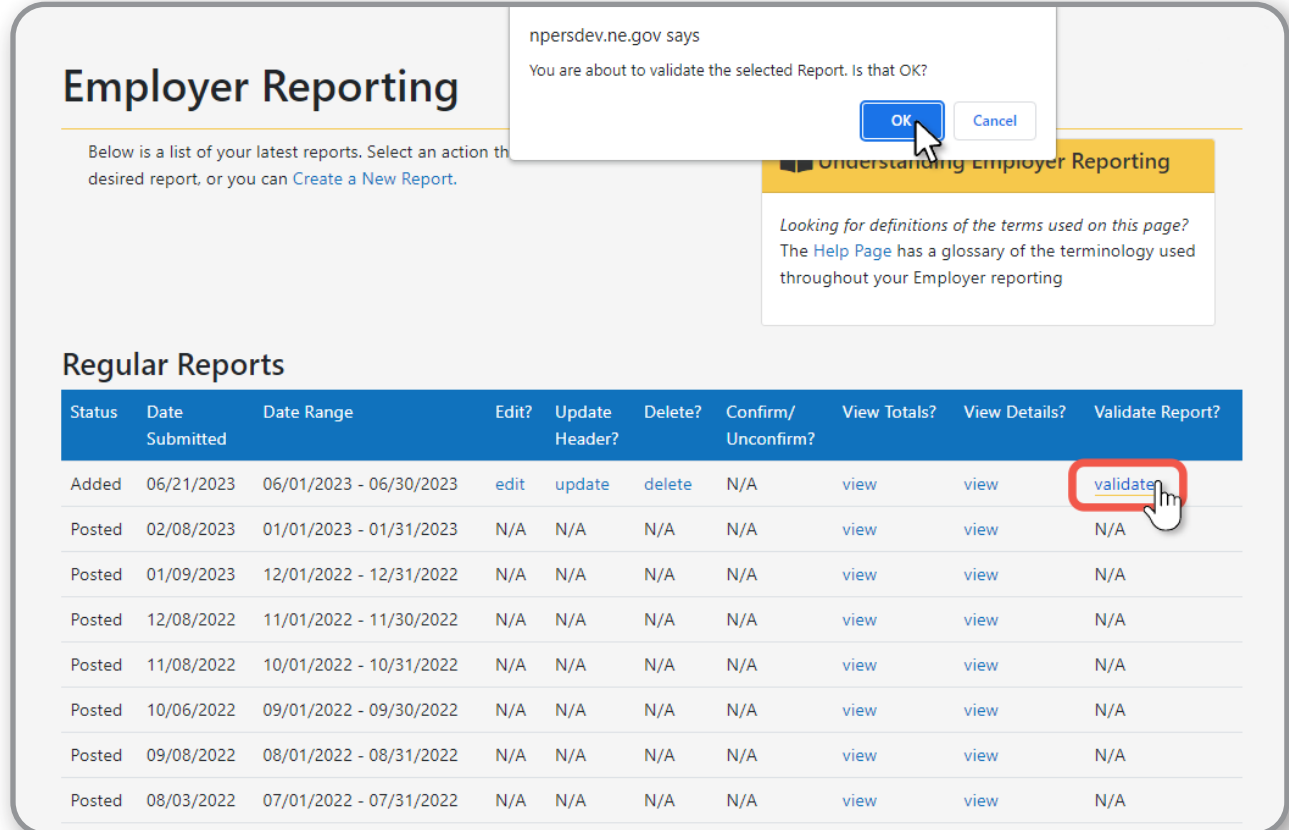
STEP 9

The next step is to validate the report.
 Select "Work on ER Reports" from the Employer Account Home Page menu



STEP 10

Select "Validate." A pop up message will ask "You are about to validate the selected report. Is that OK?" Click "OK."



STEP 11

Wait a few minutes for the report to validate. To view records, select “Work on Your Employer Reports” then “View Details.”

NOTE

Depending on the size of your file, this process could take up to 10 minutes.

Report Validated

We have received your request for validating the Report for the following **date range** :

06/01/2023 to 06/30/2023

What's Next?

The selected report will be validated. This process may take several minutes depending on the number of records in your report. Clicking on the link below “Work on your employer reports” will refresh the page. By clicking on View Totals or View Details you will be able to see your information has been received.

Once your information has been received, the edit report and confirm your report options will be available.

[Work on your employer reports](#)

COPY MEMBER RECORDS FORWARD

After choosing the “Copy member records from the most current posted report” method, the file will automatically load from the most currently posted reporting period.

STEP 1

Select “Work on ER Reports” from the Employer Account Home Page menu.

Employer Account Home Page

Messages from NPERS

Employer Reporting

[Work on ER Reports](#)

Account Links

- [NPERS School Plan Eligibility Checklist](#)
- [School Manual for Employer Contacts \(pdf\)](#)

Employer Information

Employer:	Gothenburg Public Schools
Employer Number:	18-20
E-mail:	robert.smith@gothenburgps.org

Update Web Account Information

[Update Web Account](#)

STEP 1

(Continued) Click the “Create a New Report” link.

Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#).

Understanding Employer Reporting

Looking for definitions of the terms used on this page? The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

After choosing the “Copy member records from the most current posted report” method, the file will automatically load from the most currently posted reporting period.

Creating a New Report

To create a new report, enter your payroll period Start and End dates. Enter the Penalty Amount, Late Interest or Overage/Underage Amount, as needed, and verify Payment Method.

Report Creation Form

Enter the Start Date for the reporting period:
(MM/DD/YYYY)

Enter the End Date for the reporting period:
(MM/DD/YYYY)

Employer Contribution for the reporting period:

Penalty: Late Interest:

Overage/Underage: Payment Type:

Choose a method for populating your report

Upload your payroll file.

Copy member records from the most current posted report.

Manually populate an empty report.

[Next](#)

STEP
1

(Continued) Clicking “Next” will bring you to this screen:

Employer Report Copy Completed

A new Employer Report has been successfully created for the following **date range**:

06/01/2023 to 06/30/2023

The number of member records copied to the new report are: **305**

All copied member records are now available for you to change through our [edit](#) process.

The data for each of the copied member records has been kept the same with the following exceptions:

The start and end date on all employee records have been changed to match the start and end date for the report you just created.

No terminated members have been copied forward.

No adjustment member records have been copied forward.

What Next?

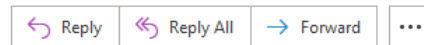
An e-mail will be sent to your Payroll Coordinator confirming the creation of this Employer Report.

You have completed the report creation process, you can **print** this page or click on any link below to visit other areas.

New Employer Report Created



npers.neprd@nebraska.gov
To Smith, Robert



Wed 6/21/2023 2:13 PM

This email is to notify you that a new Employer Report was created in our system for:

Reporting Period: 06/01/2023-06/30/2023

Employer Number: 18-20

The records you copied forward are now available for editing. To update any member records please click the edit option from the employer reporting page by visiting the NPERS web site at <http://ndevss.stone.ne.gov/>

At this time you can use the “validate” option on the Work on ER Reports page to validate your report. After validation please check your report for any errors. Once your report is error free you may confirm your report.

If you have any questions please call 1-800-245-5712.

Thank you,

Nebraska Public Employees Retirement System



This is the e-mail that will be sent when you Create a Report with the “Copy member records” option selected.

STEP 2

Now, you are ready to EDIT your report.

Return to the “Work on ER Reports” page, and select the “Edit” option next to the report you just created. (See the [Edit Reports](#) section for further details on this process.)

Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#).

Understanding Employer Reporting
Looking for definitions of the terms used on this page?
The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

Regular Reports

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	N/A	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	09/08/2022	08/01/2022 - 08/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	08/03/2022	07/01/2022 - 07/31/2022	N/A	N/A	N/A	N/A	view	view	N/A

STEP 3

Once your edits are complete, return to the Employer Account Home Page, and select “Work on ER Reports”.

Employer Account Home Page

Messages from NPERS

Employer Reporting

[Work on ER Reports](#)

Account Links

- [NPERS School Plan Eligibility Checklist](#)
- [School Manual for Employer Contacts \(pdf\)](#)

Employer Information

Employer: Gothenburg Public Schools
Employer Number: 18-20
E-mail: robert.smith@gothenburgps.org

Update Web Account Information

[Update Web Account](#)

STEP 4

Select "Validate." A pop up message will ask "You are about to validate the selected report. Is that OK?" Click "OK."

The screenshot shows the 'Employer Reporting' page. A modal dialog box is open, displaying the text: 'npersdev.ne.gov says You are about to validate the selected Report. Is that OK?' with 'OK' and 'Cancel' buttons. Below the dialog, a yellow banner reads 'Understanding Employer Reporting' with a link to a help page. The main content area features a table of 'Regular Reports' with columns for Status, Date Submitted, Date Range, and various actions. The 'validate' button in the first row is highlighted with a red circle and a mouse cursor.

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	N/A	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	09/08/2022	08/01/2022 - 08/31/2022	N/A	N/A	N/A	N/A	view	view	N/A

STEP 5

Wait a few minutes for the report to validate. To view records, select "Work on Your Employer Reports" then "View Details."

NOTE

Depending on the size of your file, this process could take up to 10 minutes.

The screenshot shows a 'Report Validated' confirmation page. It states: 'We have received your request for validating the Report for the following date range : 06/01/2023 to 06/30/2023'. Under the heading 'What's Next?', it explains that the report will be validated and provides instructions on how to view the information. A link 'Work on your employer reports' is provided at the bottom.

**STEP
5**

(Continued)

Unit Number 18-20 - Employer Reporting Report status



npers.nepnd@nebraska.gov
To Smith, Robert

Reply Reply All Forward

Wed 7/12/2023 2:30 PM

Your report has been validated. Please review these statistics and make any appropriate changes to this report on the NPERS website at <http://ndevss.stone.ne.gov/>

REPORT INFORMATION

Reporting Period:	06/01/2023-06/30/2023
Total Records Loaded:	12
Total Suspended Records:	0

If there are zero records listed after "Total Records Loaded", your file has not loaded. Please contact our office for technical assistance.

If you have no suspended records or corrections to make, you may confirm your report at this time.

SUSPENDED - If your report status is suspended, click on the edit option to review and correct all suspended records. All suspended records must be corrected before you can confirm your report.

CONFIRM - Once all appropriate changes have been made, please confirm your report. If you are unable to confirm your report, please call our office for technical assistance.
After you have confirmed your report, you will notice the unconfirm option is now available.

PRINT - To print a copy of this report for your records, go to "view totals" and/or "view details" and select a print option.

If you have any questions, please call 1-800-245-5712.

Thank you,

Nebraska Public Employees Retirement Systems



This is the e-mail that will be sent after your report has been uploaded onto the system.

MANUALLY POPULATE AN EMPTY REPORT

STEP 1

Click the “Create a New Report” link.

Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#).

Understanding Employer Reporting

Looking for definitions of the terms used on this page? The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

Next, select “Manually populate an empty report” under the “Choose a method for populating your report” header. This will create an empty employer report, which can then be populated by using the “Edit” function discussed in Step 2.

Creating a New Report

To create a new report, enter your payroll period Start and End dates. Enter the Penalty Amount, Late Interest or Overage/Underage Amount, as needed, and verify Payment Method.

Report Creation Form

Enter the Start Date for the reporting period:
(MM/DD/YYYY)

Enter the End Date for the reporting period:
(MM/DD/YYYY)

Employer Contribution for the reporting period:

Penalty: Late Interest:

Overage/Underage: Payment Type:

Choose a method for populating your report

Upload your payroll file.

Copy member records from the most current posted report.

Manually populate an empty report.

[Next](#)

STEP 1

(Continued) Clicking “Next” will bring you to this screen:

Empty Employer Report Created

A new Employer Report has been successfully created for the following **date range**:

06/01/2023 to 06/30/2023

You can add employee records by [editing](#) the new Employer Report.

What Next?

An e-mail will be sent to your Payroll Coordinator confirming the creation of this Employer Report.

You have completed the report creation process, you can **print** this page or click on any link below to visit other areas.

New Employer Report Created



npers.neprd@nebraska.gov
To: Smith, Robert

[↩ Reply](#) [↩ Reply All](#) [→ Forward](#) [⋮](#)

Wed 7/12/2023 2:30 PM

This e-mail is to confirm that you have created a new Employer Report in our system.

Date range of report : 06/01/2023-06/30/2023

Employer No. : 18-20

Please manually enter any records you wish to add to this report via the Edit process on our website.

To review this change please visit the web site at: <http://ndevss.stone.ne.gov/>

Thank you,

Nebraska Public Employees Retirement Systems



This is the e-mail that will be sent when you Create a Report with the “Manually populate an empty report” option selected.

STEP 2

To fill a manually created report you must use the Edit feature to populate employee information. (For a detailed explanation of the Edit feature, see the [Edit Reports](#) section.)

Edit Member Records

Below is a list of records with errors for the reporting period
06-01-2023 - 06-30-2023.

Click on a record or enter a Social Security number to make corrections.

Editing Member Records

Looking for definitions of the terms used on this page?
The [Help Page](#) has a glossary of the terminology used for editing member records

Option 1 - Finished Editing this report? Done

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.

Option 2 - Employees with Errors

SSN	Employee Name	Record Type	Reported Begin - End Date	Select Record
-----	---------------	-------------	---------------------------	---------------

You have 0 member records with errors.

Note: This can mean that there are no records for the filter you have entered OR that you have no member records with errors at this time.

Option 3 - Custom Edit & Create Form

Custom Edit & Create Form

Enter a social security number to view or edit any record for that employee or create a new record by entering the social security number.

SSN: - -

Edit Record

STEP
3

Add your employee data into the Add A Member record feature and click "Save".

Add a Member Record

For reporting period: 06-01-2023 - 06-30-2023

[View or edit the record below.](#) [form help](#)

Employee Information:

SSN: - -

Prefix

First Name

Last Name

Middle Initial

Payroll Information:

What is the record type?

What is the date range for the employee's record?
(MM/DD/YYYY) -

What is the employee's position?

What is the Hire date of employee?

What is the termination date of employee?

How many hours has employee worked?

What is the employee's reported salary?

What is the employee's contribution?

What is the installment amount?

What is the employee make up contribution?

What is the employer make up contribution?

What is the late interest make up amount?

Notes

Demographic / Member Information:
This information is only needed for new employee or if there is a change in information.

Date of Birth:

Gender:

Citizenship: Yes No

Address :


City :

State :

Zip : - *Extended zip optional*

STEP 4

If an error is made when entering the record, you can correct it using Option #4 in the Editing screen.

Option 4 - View and Edit Member Records 


Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.

STEP 5

Then choosing Select for the record you wish to update/edit, and Done when you are finished editing all of your report.

View and Edit Member Records

SSN	Last Name	First Name	Record Type	Reported Wage	EE Cntrb	Hours Worked	Edit
*****			Regular	2622.01	256.43	157.49	

Click **Done** when you have finished editing this report. 

STEP 6

You will receive an e-mail, that the record has been modified.

Employer Report Modified

 npers.nepd@nebraska.gov
To: Smith, Robert    

Wed 7/12/2023 2:30 PM

This is to notify that corrections/modifications have been made to the Employer Report for:

Reporting Period : 06/01/2023 - 06/30/2023
Employer Number : 18-20

These corrections/modifications will be re-evaluated in the nightly batch run. To review the changes, please visit the NPERS website at: <http://ndevss.stone.ne.gov/>

If you have any questions, please don't hesitate to call 1-800-245-5712.

Thank you,
Nebraska Public Employees Retirement Systems

INTERNET REPORTING PROCESS

The Employer Reporting page allows you to review a list of your latest reports. This page shows the reports which have been added, accepted or those that have been suspended due to errors in member records. Depending on the status of the report, you can do one or more of the following:

VALIDATE	Once uploaded, validating will verify records for errors allowing reports to be edited and confirmed on the same day. If you do not initiate the process, validation will occur automatically overnight during NPRIS system processing.
EDIT	If the report is not posted or confirmed, you may add, delete, or update member records.
UPDATE HEADER	If the report is in added or suspended status, you can update the header information, i.e. Employer Contribution, Penalty, Late Interest, Overage/Underage amount and Payment Method.
DELETE	If the report is not posted, you may delete it. Note that this will permanently remove the whole report including all member records.
CONFIRM/ UNCONFIRM	If the report has no suspended records, you may confirm the report. This will send the report to NPERS, which will allow NPERS to review, accept, and post the report. The report will not post unless you confirm. If you wish to remove your confirmation, you may do so. This will allow additional editing.
VIEW TOTALS	You may view a summary of the totals for any report listed.
VIEW DETAILS	You may view a listing of all member records for any report listed.

EDIT REPORTS

Member records can be edited to correct errors by validations. Member records can also be added or deleted via Edit Employer Reporting.

- **Flagged Records** – These records will be reviewed by NPERS and we will contact you if there is a question concerning the reported information. If you encounter a flagged record while editing your report, you can make the correction or override the validation by clicking on the Override button. (Example of flagged record: The number of hours reported were entered as zero or in excess of amount considered reasonable.)
- **Suspended Records** – These records **MUST BE CORRECTED** before you will be allowed to confirm your report. (Example of suspended record: The contribution amount does not match percentage rate of salary defined by statute.)

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Suspended	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	N/A	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A

TO BEGIN EDITING A REPORT:



Select the report you wish to edit from the list of available reports (reports listed under “Regular Reports”) by clicking “Edit.” Reports in confirmed or posted status cannot be edited.

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Suspended	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	N/A	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A

STEP 2

A list of edit options will be displayed (see next page). Use the available option to add, modify, or delete member records.

OPTION 1

If you are done editing, click “Done.”

OPTION 2

Click on the “Select” link for the suspended member record to make the appropriate correction(s).

OPTION 3

Enter the SSN of the member you wish to add, edit or delete. Then click on the “Edit Record” button.

OPTION 4

To edit member records without entering an SSN, click the “View” button.

Edit Member Records

Below is a list of records with errors for the reporting period
06-01-2023 - 06-30-2023.

Click on a record or enter a Social Security number to make corrections.

Editing Member Records

Looking for definitions of the terms used on this page?
The [Help Page](#) has a glossary of the terminology used for editing member records

Option 1 - Finished Editing this report? Done

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.

Option 2 - Employees with Errors

SSN	Employee Name	Record Type	Reported Begin - End Date	Select Record
*****1111	Walter White	Regular	06/01/2023 - 06/30/2023	select

You have **1** member records with errors.

Option 3 - Custom Edit & Create Form

Custom Edit & Create Form

Enter a social security number to view or edit any record for that employee or create a new record by entering the social security number.

SSN: - -

Edit Record

Option 4 - View and Edit Member Records View

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.

STEP 3

When the record opens it will display the Error Messages so these errors can be edited.

Edit this Member Record

For reporting period: 06-01-2023 - 06-30-2023

The status of this member record is: Suspended

Error Messages for this member record:

- Negative transactions not valid for regular records.
- Hours worked reported as zero.

STEP 4

After corrections have been completed, you may SAVE the record, or if this record is a duplicate of another, you may DELETE this record.

Save

Click here if you wish to **SAVE** this record into your current report. If errors continue to exist for this record, this page will reappear displaying the errors.

Delete

Click here if you wish to **DELETE** this record from your current report.

STEP 5

To edit the existing record, click the “Select” link.
*To add an adjustment or a new record for the same member, click the “Add New Record” button

NOTE When the member record already exists in the Employer Report, the Multiple Member Records page will be displayed.

Option 2 - Employees with Errors

SSN	Employee Name	Record Type	Reported Begin - End Date	Select Record
****1111	Walter White	Regular	06/01/2023 - 06/30/2023	select
****2222	Henry Schrader	Regular	06/01/2023 - 06/30/2023	select
****3333	James McGill	Regular	06/01/2023 - 06/30/2023	select
****4444	Michael Ehrmantraut	Regular	06/01/2023 - 06/30/2023	select

You have 4 member records with errors.

Edit this Member Record

For reporting period: 06-01-2023 - 06-30-2023

The status of this member record is: Suspended

Error Messages for this member record:

Negative transactions not valid for regular records.

Hours worked reported as zero.

[View or edit the record below.](#)

[form help](#)

Employee Information

SSN: - -

Prefix

First Name

Last Name

Middle Initial

Payroll Information

What is the record type? ▾

What is the date range for the employee's record?
(MM/DD/YYYY) -

What is the employee's position? ▾

What is the Hire date of employee?

What is the termination date of employee?

STEP
6

After the "Save" or "Delete" button is clicked you will be taken back to the "Edit Member Records" page, or the "View and Edit Member Records" page.

Save

Click here if you wish to **SAVE** this record into your current report. If errors continue to exist for this record, this page will reappear displaying the errors.

Delete

Click here if you wish to **DELETE** this record from your current report.

NOTE

Once you have clicked the Save button, Basic Edits and Validations will automatically run against the information you input. If the information does not pass the Basic Edits and Validations, you will receive an Error Message for the member record telling you exactly what information must be corrected or overridden.

Edit Member Records

Below is a list of records with errors for the reporting period
06-01-2023 - 06-30-2023.

Click on a record or enter a Social Security number to make corrections.

Editing Member Records

Looking for definitions of the terms used on this page?
The [Help Page](#) has a glossary of the terminology used for editing member records

Option 1 - Finished Editing this report? Done

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.

Option 2 - Employees with Errors

SSN	Employee Name	Record Type	Reported Begin - End Date	Select Record
*****1111	Walter White	Regular	06/01/2023 - 06/30/2023	select

You have **1 member records with errors.**

Option 3 - Custom Edit & Create Form

Custom Edit & Create Form

Enter a social security number to view or edit any record for that employee or create a new record by entering the social security number.

SSN: - -

Edit Record

Edit this Member Record

For reporting period: 06-01-2023 - 06-30-2023

The status of this member record is: Suspended

Error Messages for this member record:

- Negative transactions not valid for regular records.
- Hours worked reported as zero.

STEP 7

You may make any necessary corrections to the information by repeating Step 5 and then clicking “Save” to update the record.

STEP 8

If the information you entered is correct, even though it does not pass the Basic Edits and Validations, you can override this validation by clicking on the “Override” button on the bottom of the page.


Edit this Member Record

For reporting period: 06-01-2023 - 06-30-2023

The status of this member record is: Suspended

Error Messages for this member record:

Hours reported exceed defined upper limits.

[View or edit the record below.](#)  [form help](#)

Employee Information

SSN: - -

Prefix:

First Name:

Last Name:

Middle Initial:

Payroll Information


What is the record type? ▼

Save

Click here if you wish to **SAVE** this record into your current report. If errors continue to exist for this record, this page will reappear displaying the errors.

Delete

Click here if you wish to **DELETE** this record from your current report.

Override 

Click here if you wish to **Override** this flagged record and return to the Edit Member Records page.

NOTE

An example of a case where the information you entered is correct but does not pass the Basic Edits or Validations would be if you entered 400.33 hours for a member. The Basic Edits say to flag a record when more than 300 hours are entered. If 400.33 hours are correct, you would click on the Override button and continue editing your report.

STEP
9

Once you have completed your editing, click “Done”.

Option 1 - Finished Editing this report?

Click **Done** when you have finished editing this report. You may re-edit this report at any time in the future.



Finished Editing Report

You have indicated that you have finished editing the Employer Report for the following date range:

06-01-2023 - 06-30-2023

What's Next?

An e-mail will be sent to your Payroll Coordinator confirming the editing of this report.

You can **print** this page or click on any link below to visit other areas.



This is the e-mail that will be sent when an employer report is edited.

Employer Report Modified



npers.neprd@nebraska.gov
To: Smith, Robert



Wed 7/12/2023 2:30 PM

This is to notify that corrections/modifications have been made to the Employer Report for:

Reporting Period : 06/01/2023 - 06/30/2023

Employer Number : 18-20

These corrections/modifications will be re-evaluated in the nightly batch run. To review the changes, please visit the NPERS website at: <http://ndevss.stone.ne.gov/>

If you have any questions, please don't hesitate to call 1-800-245-5712.

Thank you,

Nebraska Public Employees Retirement Systems

UPDATE HEADER

Report Header values like Employer Contribution, Penalty, Late Interest, Overage Underage and Payment Type can be updated in the “Update Report Header” page provided the report is in added or suspended status.



To edit header record details of a report in added or suspended status, select the report from the list of reports on the “Employer Reporting” page and click “Update.” The “Report Header” page is displayed.

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	N/A	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A



Enter the relevant values and click “Save.”

Update Report Header

Below are the current values for the report header.

Reporting Period: 06/01/2023 - 06/30/2023.

Editing Member Records

Looking for definitions of the terms used on this page? The [Help Page](#) has a glossary of the terminology used for editing member records

Update Report Header Form

Employer Contribution for the reporting period:

Penalty: Late Interest:

Overage/Underage: Payment Type:

Update Report Header Completed

The report header has been updated. The new values are:

Penalty	0.00	Late Interest	0.00
Ovverage / Underage Amt	0.00	Payment Type	ACH Debit

NOTE

If your report contains acceptable data, you are now ready to edit or confirm/unconfirm your report.

Employer Report Update



npers.neprd@nebraska.gov
To: Smith, Robert

[↩ Reply](#) [↩ Reply All](#) [→ Forward](#) [⋮](#)

Wed 6/21/2023 2:13 PM

This email is to confirm that header information of an Employer Report has been updated in our system. The new header information is as follows:

Date range of report : 06/01/2023-06/30/2023

Employer Number : 18-20

Penalty : 0.00

Late Interest : 0.00

Ovverage / Underage Amt : ACH Debit

To review this information, please visit the web site at: <http://ndevss.stone.ne.gov/>

Thank you,

Nebraska Public Employees Retirement System



This is the e-mail that will be sent after you update the header information.

DELETE EMPLOYER REPORTS

If an Employer Report has not been accepted or posted, it can be deleted from NPRIS.

STEP 1

To delete a report that has not been accepted or posted, select the report from the list of reports on the “Employer Reporting” page and click “Delete.”

NOTE

Deleting an Employer Report will permanently delete the report and all member records associated with it. **Please be absolutely sure you wish to delete a report.**

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	confirm	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	09/08/2022	08/01/2022 - 08/31/2022	N/A	N/A	N/A	N/A	view	view	N/A

STEP 2

A confirmation box will appear. If you wish to continue with the delete process, click the OK button. If you do not wish to delete the report, click the “Cancel” button.

Employer Reporting

Below is a list of your latest reports. Select an action that you wish to perform on the desired report, or you can [Create a New Report](#).

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	confirm	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A

npersdev.ne.gov says

You are about to delete the selected Report. Is that OK?

[OK](#) [Cancel](#)

Looking for definitions of the terms used on this page? The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

**STEP
3**

A confirmation page is displayed to indicate the “Employer Report” has been deleted. An e-mail is also sent to the payroll coordinator to confirm that a report has been deleted.

Report Deleted

You have successfully deleted the Employer Report for the following date range:

06/01/2023 to 06/30/2023

All member records and files associated with this report have also been deleted.

What Next?

An e-mail will be sent to your Payroll Coordinator confirming the deletion of this report.

You have completed the delete report process, you can **print** this page or click on any link below to visit other areas.

Employer Report Update



npers.neprd@nebraska.gov
To: Smith, Robert

[↩ Reply](#) [↩ Reply All](#) [→ Forward](#) [⋮](#)

Wed 6/21/2023 2:13 PM

*****NOTICE*****

The following Employer Report has been deleted in our system for:

Reporting Period: 06/01/2023-06/30/2023

Employer Number: 18-20

You will need to re-submit this report, if you need technical assistance please call 1-800-245-5712.

Thank you,

Nebraska Public Employees Retirement System



This is the e-mail that will be sent when you have deleted a report.

CONFIRM/UNCONFIRM EMPLOYER REPORTS

Your Employer Report must be confirmed before it can be accepted for posting. The link to confirm a report is enabled only if there are no suspended records present in the report.



From the “Employer Reporting” page select the report you wish to confirm. Click on the “Confirm” link. The “Confirm Report Totals” page will be displayed.

Regular Reports									
Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/21/2023	06/01/2023 - 06/30/2023	edit	update	delete	confirm	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	09/08/2022	08/01/2022 - 08/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	08/03/2022	07/01/2022 - 07/31/2022	N/A	N/A	N/A	N/A	view	view	N/A

**STEP
2**

Review the summary totals and click “CONFIRM This Report” if the amounts are correct. If the “CONFIRM This Report” button is not visible, review this page for an error message.

Confirm Report Totals

Please review the totals for this report.

If you agree that the totals are accurate for the purposes of posting member records please click the “CONFIRM This Report” button.

This is important because this report will NOT be passed to NPERS for posting unless you confirm it.

You will receive an e-mail informing you of the outcome of the posting process.

View Report Totals

Looking for definitions of the terms used on this page?
The [Help Page](#) has a glossary of the terminology used for editing member records

Employer Information

Employer:	Waverly School District 145
Report Status:	Added
Pay Period:	06/01/2023 to 06/30/2023
Total Reported Employees:	1

Wages and Hours

Wage Type	Employee Wages	Adj Employee Wages	Wages	Hours	Adj Hours	Net Hours
Employee	\$1,012.37	\$0.00	\$1,012.37	160.00	0.00	160.00

Contributions

Contribution Type	Amount	Adjustments	Net
Employee	\$99.01	\$0.00	\$99.01
Employer	\$100.00	\$0.00	\$100.00
Installments	\$0.00	\$0.00	\$0.00
Make Up Employee Contribution Amount	\$0.00	\$0.00	\$0.00
Make Up Employer Contribution Amount	\$0.00	\$0.00	\$0.00
Make Up Late Interest Amount	\$0.00	\$0.00	\$0.00
Sub-Total	\$199.01	\$0.00	
Total Contributions			\$199.01

Miscellaneous Payments

Penalty	Late Interest	(Over)/Under Amt	Net
\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$199.01	

Click the CONFIRM button to confirm that the totals presented above are correct.

CONFIRM This Report

STEP
3

If a report has been confirmed in error, it can be unconfirmed, prior to posting, by following the process as pictured in the following 2 images.

Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#).

Understanding Employer Reporting

Looking for definitions of the terms used on this page?
The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

Regular Reports

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/22/2023	06/01/2023 - 06/30/2023	N/A	N/A	delete	unconfirm	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	09/08/2022	08/01/2022 - 08/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	08/03/2022	07/01/2022 - 07/31/2022	N/A	N/A	N/A	N/A	view	view	N/A

NOTE

The link on the Employer Reporting page changes to “Unconfirm” for a report that has already been confirmed.

The button on the following page also changes to “UNCONFIRM This Report.”

UnConfirm Report Totals

Unconfirming this Report will mean that it will not be passed to NPERS for posting.

 [View Report Totals](#)

*Looking for definitions of the terms used on this page?
The Help Page has a glossary of the terminology
used for editing member records*

Employer Information

Employer: Waverly School District 145
Report Status: Added
Pay Period: 06/01/2023 to 06/30/2023
Total Reported Employees: 1

Wages and Hours

Wage Type	Employee Wages	Adj Employee Wages	Wages	Hours	Adj Hours	Net Hours
Employee	\$1,012.37	\$0.00	\$1,012.37	160.00	0.00	160.00


Contributions

Contribution Type	Amount	Adjustments	Net
Employee	\$99.01	\$0.00	\$99.01
Employer	\$100.00	\$0.00	\$100.00
Installments	\$0.00	\$0.00	\$0.00
Make Up Employee Contribution Amount	\$0.00	\$0.00	\$0.00
Make Up Employer Contribution Amount	\$0.00	\$0.00	\$0.00
Make Up Late Interest Amount	\$0.00	\$0.00	\$0.00
Sub-Total	\$199.01	\$0.00	
Total Contributions			\$199.01

Miscellaneous Payments

Penalty	Late Interest	(Over)/Under Amt	Net
\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$199.01	

Click the UNCONFIRM button below to remove your confirmation of the totals for this report.

[UNCONFIRM This Report](#) 

Report Confirmed

You have confirmed that the Employer Report has been reviewed and is accurate.

06/01/2023 to 06/30/2023

Your account will be Debited in 3 to 5 working days after the report is accepted by NPERS. The amount debited will be: 199.01. Thank you for your efforts.

What's Next?

Your report has been submitted to NPERS.

You will be informed by e-mail if any further information or corrections to this report are required.

An e-mail confirmation of this will be sent to your Payroll Coordinator.

NOTE

When the above confirmation screen is displayed, your confirmed report will now be sent to NPERS for posting.

Report UnConfirmed

You have removed your confirmation of the totals for this report.

06/01/2023 to 06/30/2023

What's Next?

Your report will NOT be submitted to NPERS for posting until this report is confirmed again.

An e-mail confirmation of this will be sent to your Payroll Coordinator.





NOTE

A confirmation page is displayed for both actions— “Confirm” and “Unconfirm”. An email is sent to the payroll coordinator in both cases.

Employer Report Confirmed



npers.neprd@nebraska.gov
To Smith, Robert

 Reply  Reply All  Forward 

Wed 6/21/2023 2:13 PM

This email is to confirm that an Employer Report has been confirmed.

Date range of report : 06/01/2023-06/30/2023

Employer Number : 18-20

To review this information, please visit the web site at: <http://ndevss.stone.ne.gov/>

Thank you,

Nebraska Public Employees Retirement System







This is the e-mail that will be sent after you have confirmed your report.

Employer Report Unconfirmed



npers.neprd@nebraska.gov
To Smith, Robert

 Reply  Reply All  Forward 

Wed 6/21/2023 2:13 PM

This email is to confirm that an Employer Report has been unconfirmed.

Date range of report : 06/01/2023-06/30/2023

Employer Number : 18-20

To review this information, please visit the web site at: <http://ndevss.stone.ne.gov/>

Thank you,

Nebraska Public Employees Retirement System



This is the e-mail that will be sent after you have unconfirmed your report.

VIEW REPORT TOTALS


In addition to confirming a report, the summary totals for a report can also be viewed. The information displayed on the “View Report Totals” page is the same as that of “Confirm.” Confirm/Unconfirm actions are not available on this page.



From the “Employer Reporting” page click on “View” under “View Totals” to select the report totals you wish to view. The “View Report Totals” page will be displayed.

Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#).

 **Understanding Employer Reporting**

Looking for definitions of the terms used on this page? The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

Regular Reports

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/22/2023	06/01/2023 - 06/30/2023	N/A	N/A	delete	unconfirm	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	12/08/2022	11/01/2022 - 11/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	11/08/2022	10/01/2022 - 10/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	10/06/2022	09/01/2022 - 09/30/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	09/08/2022	08/01/2022 - 08/31/2022	N/A	N/A	N/A	N/A	view	view	N/A
Posted	08/03/2022	07/01/2022 - 07/31/2022	N/A	N/A	N/A	N/A	view	view	N/A

**STEP
2**

Click on “Work On ER Reports” to return to the “Employer Reporting” page.

NOTE

You cannot confirm a report on the “View Report Totals” page.

View Report Totals

Please review the Employer Reporting totals for the selected report.

To confirm or unconfirm a report, go to the previous page and click on the confirm/unconfirm link from the employer reporting Start page.

View Report Totals

*Looking for definitions of the terms used on this page?
The Help Page has a glossary of the terminology used for editing member records*

Employer Information

Employer:	Waverly School District 145
Report Status:	Added
Pay Period:	06/01/2023 to 06/30/2023
Total Reported Employees:	1

Wages and Hours

Wage Type	Employee Wages	Adj Employee Wages	Wages	Hours	Adj Hours	Net Hours
Employee	\$1,012.37	\$0.00	\$1,012.37	160.00	0.00	160.00

Contributions

Contribution Type	Amount	Adjustments	Net
Employee	\$99.01	\$0.00	\$99.01
Employer	\$100.00	\$0.00	\$100.00
Installments	\$0.00	\$0.00	\$0.00
Make Up Employee Contribution Amount	\$0.00	\$0.00	\$0.00
Make Up Employer Contribution Amount	\$0.00	\$0.00	\$0.00
Make Up Late Interest Amount	\$0.00	\$0.00	\$0.00
Sub-Total	\$199.01	\$0.00	
Total Contributions			\$199.01

Miscellaneous Payments

Penalty	Late Interest	(Over)/Under Amt	Net
\$0.00	\$0.00	\$0.00	\$0.00
Grand Total		\$199.01	

VIEW REPORT DETAILS

The entire Employer Report data is visible in a printer-friendly format. This is available from the Employer Reporting page. You may also choose to print a copy of the report details after a report has successfully posted.



From the “Employer Reporting” page, click “View” under “View Details” to select the report details you wish to view. The details for the selected pay period will be displayed.

Employer Reporting

Below is a list of your latest reports. Select an action that is available next to the desired report, or you can [Create a New Report](#).

Understanding Employer Reporting
Looking for definitions of the terms used on this page?
The [Help Page](#) has a glossary of the terminology used throughout your Employer reporting

Regular Reports

Status	Date Submitted	Date Range	Edit?	Update Header?	Delete?	Confirm/Unconfirm?	View Totals?	View Details?	Validate Report?
Added	06/22/2023	06/01/2023 - 06/30/2023	N/A	N/A	delete	unconfirm	view	view	validate
Posted	02/08/2023	01/01/2023 - 01/31/2023	N/A	N/A	N/A	N/A	view	view	N/A
Posted	01/09/2023	12/01/2022 - 12/31/2022	N/A	N/A	N/A	N/A	view	view	N/A



Click on “Work On ER Reports” to return to the “Employer Reporting” page.

View Report Details for the Pay Period: 06/01/2023 - 06/30/2023

SSN	Last Nm	First Nm	Mid	Red Typ	PP End Dt	Salary	EE Cntrb	Hrs	Inst Amt	MakeEE
*****	C	J		RGLR	06/30/2023	1,012.37	99.01	160.00	0.00	0.00
*****	C	J		RGLR	06/30/2023	1,012.37	99.01	160.00	0.00	0.00
*****	C	J		RGLR	06/30/2023	1,012.37	99.01	160.00	0.00	0.00
*****	C	J		RGLR	06/30/2023	1,012.37	99.01	160.00	0.00	0.00
*****	C	J		RGLR	06/30/2023	1,012.37	99.01	160.00	0.00	0.00
*****	C	J		RGLR	06/30/2023	1,012.37	99.01	160.00	0.00	0.00
*****	C	J		RGLR	06/30/2023	1,012.37	99.01	160.00	0.00	0.00

[Work on ER Reports](#)

POSTING YOUR WAGE AND CONTRIBUTION REPORT

Your Employer Report will post only when NPERS has accepted it and funds have been received. The posting of your report is done by NPERS personnel.

If any of the member records are questionable, the report may be returned by NPERS for further editing and confirming.

If funds are not received by NPERS in a timely manner, your report will be suspended.

ADJUSTMENT REPORT FORMS

You must submit an Adjustment Report ([NPERS6200](#)) when making corrections or adjustments to a previous month's reporting of contributions, salary, hours, installments, etc.

IMPORTANT: It is your responsibility to ensure the adjustment report percentage is correct.

Include the adjustment amount with your remittance amount. It must be signed by a Reporting Agent, then sent to NPERS. If you are submitting the form through email, you must make sure no personal identifying information (PII) is on the form and the email must be encrypted. For secure upload, contact NPERS Employer Reporting.

Enter original hours reported and correct amount of hours. Enter original compensation reported and corrected compensation. The School Adjustment Report form will calculate the difference. If the report is not calculating, download and use the free Adobe Acrobat Reader DC software from get.adobe.com/reader.

Credits may not exceed the contributions for the current reporting period. Any credit exceeding the current period's contributions may be taken on future reports. To make an Employee Contribution adjustment for a previous fiscal year, please contact NPERS regarding the procedure. Do not use the Adjustment Report for adjustments to the current reporting period.

NPERS has a high-capacity adjustment form for schools needing to make large adjustments. This form is available by request. One form should be submitted for each individual adjustment request.

Following are examples of corrections or adjustments that may occur. Note: Multiple adjustments can be made on one Adjustment Report form (NPERS6200). A sample Adjustment Report is provided illustrating the examples below. See page 6-53.

ERROR (EXAMPLE 1)	CORRECTION/ADJUSTMENT
The school did not start deductions for retirement for an employee whose employment began in August, thus no deductions/hours were submitted for period end date on the Report. The error was caught in September.	The school entered adjustments and included the monies due with a subsequent report. (See Ex. 1 on page 6-53.)
ERROR (EXAMPLE 2)	CORRECTION/ADJUSTMENT
The school reported ineligible wages (unused sick leave converted to cash) resulting in excess contributions.	During a subsequent reporting period the school entered adjustments to remove excess contributions from prior reporting period. (See Ex. 2 on page 6-53.)
ERROR (EXAMPLE 3)	CORRECTION/ADJUSTMENT
Only 100 hours were reported for an employee during the August 2019 Report, but she actually worked 140 hours.	A correction was made by entering an adjustment on a subsequent report. No changes need to be made to the previously reported contributions. (See Ex. 3 on page 6-53.)

ADJUSTMENT REPORT: CONTRIBUTION RATE

IMPORTANT: It is your responsibility to ensure the adjustment report percentage is correct.

As of the most recent actuarial valuation report presented to the Board, the funded status of the Plan was 99.91%. Therefore, on July 1, 2025, the new contribution rate for employees will be 8.00% and the employer contribution rate will be 8.08%. Employee contributions will calculate at 8% for adjustments to Wage and Contribution Reports dated **on or after July 1, 2025**.

For adjustments to Wage and Contribution Reports dated

ON OR AFTER JULY 1, 2025:

[8% Contributions - Adjustment Report NPERS6200](#)

For adjustments to Wage and Contribution Reports dated

ON OR BEFORE JUNE 30, 2025:

[9.78% Contributions - Adjustment Report NPERS6200](#)

SAMPLE ADJUSTMENT REPORT



Nebraska Public Employees Retirement Systems

npers.ne.gov

1526 K St. Ste. 400 PO Box 94816 Lincoln, NE 68509-4816 PHONE 402-471-2053 TOLL FREE 800-245-5712 FAX 402-471-9493

SCHOOL ADJUSTMENT REPORT

Submit through fax and mail ONLY. ["To make an Employee Contribution adjustment for a previous fiscal year, please contact NPERS regarding the procedure."](#)

SCHOOL NAME _____ EMPLOYER NUMBER _____

REPORTING PERIOD		EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)
BEGIN	END									
				A						
					B					
						C				G
							D		F	
								E		

Total Employee Contribution Adjustments (+/-) \$ **H** _____ Explanation of Adjustment: _____
 Total Employer Contribution (+/-) \$ **I** _____
 Total Adjustments \$ **J** _____

Submitted via the web on the _____ / _____ *Wage and Contribution Report* Check box if this is the result of NPERS audit
 MONTH YEAR

EMPLOYER CONTACT SIGNATURE _____ DATE _____ PREPARED BY _____
(FOR NPERS OFFICE USE ONLY)

- A** Enter hours reported.
- Form calculates adjustment. **F**
- B** Enter correct number of hours.
- Form calculates contributions amount. **G**
- C** Form calculates adjustment.
- Form sums all employee contributions. **H**
- D** Enter compensation reported.
- Form calculates total employer contribution match. **I**
- E** Enter correct amount of compensation.
- Form provides total adjustment amount owed. **J**

EXAMPLE 1-3: SAMPLE ADJUSTMENT REPORT



Nebraska Public Employees Retirement Systems

npers.ne.gov

1526 K St. Ste. 400 PO Box 94816 Lincoln, NE 68509-4816 PHONE 402-471-2053 TOLL FREE 800-245-5712 FAX 402-471-9493

SCHOOL ADJUSTMENT REPORT

Submit through fax and mail ONLY. ["To make an Employee Contribution adjustment for a previous fiscal year, please contact NPERS regarding the procedure."](#)

SCHOOL NAME School #1 EMPLOYER NUMBER 00-0000

REPORTING PERIOD		EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)
BEGIN	END									
08/01/2019	08/31/2019	Employee, Amy A.	000-00-0000	0.00	150.00	150.00		\$ 1,500.00	\$ 1,500.00	146.7000
08/01/2019	08/31/2019	Employee, Gus F.	000-00-0000			0.00	\$ 1,650.00	\$ 1,250.00	-\$ 400.00	-39.1200
08/01/2019	08/31/2019	Employee, Kate B.	000-00-0000	100.00	140.00	40.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000
						0.00			\$ 0.00	0.0000

Total Employee Contribution Adjustments (+/-) \$ 107.5800
 Total Employer Contribution (+/-) \$ 108.6558
 Total Adjustments \$ 216.24

Explanation of Adjustment:

Submitted via the web on the 08 / 2019 Wage and Contribution Report Check box if this is the result of NPERS audit
 MONTH YEAR

M. Polly Reporter 09/01/2019
 EMPLOYER CONTACT SIGNATURE DATE PREPARED BY
 (FOR NPERS OFFICE USE ONLY)

ADJUSTMENT REPORT STEPS

STEP 1

Complete the Adjustment Form [NPERS 6200](#) (See Adjustment Report section above). Located on NPERS website under School Plan Forms, NPERS 6200. In this example, you realized in May that on your March report you didn't give an employee 10 hrs they had worked or included that compensation so you are adjusting that.

REPORTING PERIOD		EMPLOYEE NAME	SSN	HOURS REPORTED TO NPERS	CORRECT AMOUNT OF HOURS	HOURS ADJUSTMENT AMOUNT (+/-)	COMPENSATION REPORTED TO NPERS	CORRECT AMOUNT OF COMPENSATION	COMPENSATION ADJUSTMENT AMOUNT (+/-)	EMPLOYEE CONTRIBUTIONS (+/-)
BEGIN	END									
03/01/2020	03/31/2020			170.00	180.00	10.00	\$ 3,936.40	\$ 4,168.00	\$ 231.60	22.6505
						0.00			\$ 0.00	0.0000

Total Employee Contribution Adjustments (+/-) \$ 22.6505

Total Employer Contribution (+/-) \$ 22.8770

Total Adjustments \$ 45.53

Explanation of Adjustment:
Reported ten less hours than she worked

STEP 2

Upload the monthly report (See [Internet Wage & Contribution Report](#)). Per the instructions for uploading report, this report can take overnight to upload.

STEP 3

Click on "Work on ER Reports" (See [Edit Reports](#)).

STEP 4

Click on "edit" next to the report that was just uploaded.

STEP 5

In Option 3 – Custom Edit & Create Form: enter the employee's Social Security Number.

Option 3 - Custom Edit & Create Form

Custom Edit & Create Form

Enter a social security number to view or edit any record for that employee or create a new record by entering the social security number.

SSN: - -

[Edit Record](#)

STEP 6

Click on "Edit Record"

Option 3 - Custom Edit & Create Form

Custom Edit & Create Form

Enter a social security number to view or edit any record for that employee or create a new record by entering the social security number.

SSN: - -

[Edit Record](#)

STEP 7

Click on "Add New Record" under Option 2 – Click "Add New Record". If this member is on the Regular report, the entry will appear under Option 1 – Select 1 of the records below.

Option 1 - Select One of the records below

SSN	Employee Name	Record Type	Select Record
*****1111	Walter White	Regular	select

[form help](#)

Option 2 - Click "Add New Record"

[Add New Record](#)

**STEP
8**

When on the Add a Member Record Page

- A. Confirm the Employee information is correct – Name, SSN, address, etc. These are autofilled. If these fields are blank, the SSN does not exist within NPERS and you have entered an incorrect SSN. Select Delete at the bottom and start over.
- B. Change the record type to “Adjustment” next to “What is the record type?”
- C. Change the date range to the reporting period that needs to be adjusted next to “What is the date range for the employee’s record?” If over multiple months, each reporting period will need to be adjusted separately. For example, the employee needs to have their March, April, and May 2020 reports corrected. Enter March (03/01/2020-03/31/2020) as the date range and only enter the March period corrections.
- D. Enter the Hours Adjustment Amount (+/-) next to the “How many hours has employee worked?” **Note:** The amount entered will be added or subtracted from what has originally been entered for this period.
- If the employee should have had fewer hours reported during a previous period, enter a negative amount. If they should have had more hours, enter a positive amount.
 - If the employee has already had an adjustment for this period (e.g., you are adjusting October 2024 for the second time), only enter the additional adjusted amount, not the full amount.
 - **Example:** The employee had 40 hours reported originally. You previously made an adjustment for -10 hours. You now find the employee should have had -20 hours total. You will enter only -10 more in this adjustment.
 - This is necessary because NPERS expects each adjustment to reflect only the additional change needed—not a full re-reporting. This helps ensure the Adjustment Report accurately reflects cumulative changes.
- E. Enter the Compensation Adjustment Amount (+/-) next to the “What is the employee’s reported salary?” **Note:** The amount entered will be added or subtracted from what has originally been entered for this period.
- Use the same instructions as with Hours: only enter the additional change, not the full corrected amount.
- F. Enter Employee Contributions (+/-) next to the “What is the employee’s

Step 8 Continued on next page

STEP 8

Continued

Payroll Information

What is the record type?	Adjustment ▾	B
What is the date range for the employee's record? (MM/DD/YYYY)	06/01/2023 - 06/31/2023	C
What is the employee's position?	Classified ▾	
What is the Hire date of employee?	<input type="text"/>	
What is the termination date of employee?	<input type="text"/>	
How many hours has employee worked?	10.00	D
What is the employee's reported salary	\$ 231.60	E
What is the employee's contribution?	\$ 22.65	F
What is the installment amount?	\$ 0.00	
What is the employee make up contribution?	\$ 0.00	<div style="background-color: red; color: white; padding: 5px; border: 1px solid black;"> Update these ONLY if you are adjusting a make-up payment agreement with NPERS </div>
What is the employer make up contribution?	\$ 0.00	
What is the late interest make up amount?	\$ 0.00	

<div style="text-align: center; border: 1px solid blue; padding: 2px; width: fit-content; margin: 0 auto 10px auto;"> Save </div> <p>Click here if you wish to SAVE this record into your current report. If errors continue to exist for this record, this page will reappear displaying the errors.</p>	<div style="text-align: center; margin-bottom: 10px;"> Delete </div> <p>Click here if you wish to DELETE this record from your current report.</p>
---	--

STEP 9

Repeat steps 5 through 8 for each employee and each reporting period as needed. To make sure an adjustment has been done, you may repeat step 5, now it will show an Adjustment record type for that employee.

Multiple Member Records

This member has one or more existing records on this report.
Choose the record which you would like to edit by clicking on the transaction type.
If you would like to add a new record for this member, click the Add New Record button.

Option 1 - Select One of the records below

SSN	Employee Name	Record Type	Select Record
****1111	Walter White	Adjustment	select
****1111	Walter White	Regular	select

 [form help](#)

Option 2 - Click "Add New Record"

[Add New Record](#)

STEP 10

After all adjustments have been entered, the Employer Contribution amount needs to be added to the Employer Contribution amount on the report header.

- A. Click on "Work on ER Reports"
- B. Click on "update", under the "Update Header" column, next to the report that the adjustments were just added to.

Update Report Header Form

Employer Contribution for the reporting period:

Penalty: Late Interest:

Overage/Underage: Payment Type:

[Save](#)

Update Report Header

Below are the current values for the report header.

Reporting Period: 06/01/2023 - 06/30/2023.

Editing Member Records

Looking for definitions of the terms used on this page?
The [Help Page](#) has a glossary of the terminology used for editing member records

Add the \$22.80 from the Total Employer Contributions on the Adjustment Form

Update Report Header Form

Employer Contribution for the reporting period:

45393.60

Penalty:

0.00

Late Interest:

0.00

Overage/Underage:

0.00

Payment Type:

ACH Debit

Save

- C. Add/subtract the Total Employer Contribution (+/-) amount from the adjustment form to the total of the Employer Contribution amount for the regular report.
- D. Click "Save"

Update Report Header Completed

The report header has been updated. The new values are:

Penalty	0.00	Late Interest	0.00
Overage / Underage Amt	0.00	Payment Type	ACH Debit

- E. After all the adjustments have been entered and the employer contribution have been updated, validate the report, and then confirm the report if it contains no errors.

REMINDER

Send a copy of the completed Adjustment Form to NPERS.
Adjustment Forms with no signature or explanation will be rejected.

NOTE

Enter amounts in the Overage/Underage, Late Penalty, or Late Interest sections of the report header ONLY when you are paying for those things with that report.

ACH Debit Authorization Form

The _____ District agrees to allow the Nebraska State Treasurer to debit via the ACH system, _____ District's bank account for the total amount due on the Monthly Deduction Report that is submitted by _____ District to the Nebraska School Retirement System.

This debit will occur two business days following the receipt of the Monthly Deduction Report that the school district submits to the Nebraska School Retirement System.

This Authorization will remain in force until revoked in writing by the _____ District with at least (3) business days' notice.

Authorized Signature _____

Date _____

Please attach a copy of a voided check for your bank information.

Return completed form to:

**Nebraska Public Employees
Retirement Systems (NPERS)
1526 K St., Ste. 400
P.O. Box 94816
Lincoln, NE 68509**

DEATH AND DISABILITY

DEATH BENEFITS

You should notify NPERS as soon as possible, by phone or other means, when the death of a member occurs. If a member passes away during employment, contributions should be withheld to the extent of the service the member rendered prior to the death. Retirement contributions are not to be remitted for any unused leave.

Please encourage plan members to keep their beneficiary forms updated with NPERS. Members should refer to their plan handbook for more information on death benefits. Upon notification, NPERS will contact the named beneficiary(ies) of the account regarding their options.

Forms to Submit: School Plan Employer - The **Non-Contributing School Member Form** will need to be submitted to NPERS within 20 days when you have been informed of the member's passing. On the Non-Contributing Member Form (Non-Con) the reason for not contributing will be "Deceased". **The termination date listed on the Non-Con form must be the member's date of death.** Should the member death occur on a weekend and they are still employed at the time, the weekend date should be used as the termination date, not the last day they were physically at work.

The filing of these forms is **important** because it ensures prompt payment of funds to the member's beneficiaries. If we are not informed of the member's death, their beneficiaries may miss important processing timeframes that could mean a loss of benefits.

DISABILITY

If a member ceases employment at a school plan employer because of a disability, they may be eligible for monthly retirement benefits. Disability is defined as an *"inability to engage in any substantially gainful activity by reason of any medically determinable physical or mental impairment which was initially diagnosed or became disabling while the member was an active participant in the plan and which can be expected to result in death or be of a long-continued and indefinite duration."*

To qualify, the member must:

- Apply for disability retirement **within one year** from the date their employment ends due to the disability.
- Submit to a medical examination by a physician selected by NPERS.
- Provide a brief description of their illness and the name of their personal physician, and any other physicians or specialists they have seen regarding their illness.

If a member is on a medical leave of absence, they are not eligible to receive a disability retirement benefit until the leave ends and their employment is terminated.

Form to Submit: You should submit an online **Non-Contributing School Member Form** with NPERS once you have determined the member's termination date. Termination occurs on the date the member "experiences a bona fide separation from service with the member's employer. The date of the separation is the end of the member's contractual agreement, or if there's no contract or only partial fulfillment of the contract, as determined by the employer." The reason for not contributing will be "Disability."

If a member's employment is not immediately terminated and the member goes on a Leave of Absence, you should submit an online Non-Contributing School Member Form once a member begins their Leave of Absence. In this instance, the reason for not contributing will be "Leave of Absence." If the member subsequently terminates employment, you should complete and submit another Non-Contributing Member Form documenting the member's termination date. Please contact NPERS if you have any questions.

Submitting the online Non-Contributing Member form is **important** because it prompts our office to provide the member information on disability retirement. If we are not informed of the member's disability status, the member could miss their window of opportunity to apply for disability retirement. Per state statute, all Non-Contributing Member Forms need to be submitted within 20 days of an interruption in retirement contributions or termination of the member.

If approved, the effective date of the disability retirement would be the first day of the month following the later of: (1) the date the member ceases employment, or (2) the date NPERS receives a properly completed Application for Retirement form (NPERS3405). Contact NPERS to obtain the Application for Retirement form (NPERS3405).



A medical examination by a physician selected by the Public Employees Retirement Board (PERB) is required. The cost of the examination is paid by the PERB. NPERS may require an **annual** medical examination or other information from the member to continue their benefits.

This is NOT a long-term disability insurance plan. Disability benefits are calculated in the same manner as regular retirement benefits. There is no age reduction at the normal form annuity calculation. However, NPERS will use the member's "actual age" factor based on the retirement payment option they select.

If the member receives disability insurance payments in addition to their retirement benefits, the insurance company may reduce their payment by the amount received from us. The member should contact the disability insurance provider for policy details.

REEMPLOYMENT AFTER DISABILITY RETIREMENT

Disability benefits will cease for any member under age 65 who returns to employment at a participating employer.

TERMINATING EMPLOYMENT

TERMINATING EMPLOYMENT

Plan members must terminate all regular service in order to receive a monthly retirement benefit or apply for a refund. The definition for termination of employment includes (but is not limited to) this language:

Termination of employment or termination occurs on the date the member experiences a bona fide separation from service with the member's employer, the date of the separation is the end of the member's contractual agreement or, if there is no contract or only partial fulfillment of a contract, as determined by the employer. A member shall not be deemed to have incurred a termination of employment if the board determines based on the facts and circumstances that: (§79-902(45)).

- I. A claimed termination was not a bona fide separation from service with the member's employer;
- II. A member was compensated for a full contractual period when the member stopped working prior to the end date of the contract; or
- III. A member prearranged a return to work that violates the provisions of the School Employees Retirement Act.

(c) A member who experiences a separation from service must comply with the return-to-work provisions of section 79-930 if the member is subsequently employed by an employer participating in the retirement system.

(d) Nothing in this subdivision precludes an employer from adopting a policy which limits or denies employees who have experienced a separation from service with the employer from working as a volunteer or substitute employee within one hundred eighty days after the employee experiences such separation from service.

It is the employer's responsibility to notify NPERS when a plan member terminates. To notify NPERS of the date of termination, you should complete the Term Date field of the Wage & Contribution file when reporting contributions. You must also complete and submit a **Non-Contributing School Member Form** within 20 days of termination.

The Term Date field you submit is used to determine the member's effective date of retirement.

IMPORTANT:

- If the member is receiving their full contracted salary, their Term Date should not be manipulated in order to secure an earlier effective date of retirement. NPERS will request copies of the current and prior contracts if it appears the termination date has been manipulated. If the member has in fact terminated early, the compensation reported to NPERS should reflect the portion of the fulfilled contract.
- If the member has fulfilled the terms of their contract but provides service (with the exception of intermittent substitute or voluntary service) beyond this date, they are not deemed

to have terminated service for retirement purposes. The Term Date submitted should fall after ALL service (paid or voluntary) has been rendered. If you previously submitted a Term Date, you must notify NPERS and submit a corrected date.

All terminating employees (who are participating in the plan) should be provided a [School - Terminating Member Packet](#). This packet contains information regarding plan benefits. This packet is available on the School Plan Info and the School Employer Reporting pages of the NPERS website.

STEPS FOR TERMINATING AN EMPLOYEE

1. Provide to the employee the Terminating Member Packet
2. If the member qualifies (see RMD section), provide the RMD Packet to them
3. Submit **Non-Contributing Member Form**
4. Enter a Termination Date on the Retirement Report when submitting to NPERS
5. Educate terminating member about return to work and intermittent voluntary and/or substitute service guidelines
6. Prepare to have service verified
7. Keep documentation and track all returning service for ANY terminating member

Failure to submit forms to us in a timely manner may result in the member losing their life-time benefit!

WARNING!

Members receiving a refund must have a bona fide termination of 180 days from the later of: their termination date or the NPERS receipt date for their application. Members who are reemployed at any School Plan employer before that 180 days will have to repay the refund. Rules for substitute and volunteer service outlined in the Substitute and/or Voluntary Service Exception apply.

[Frequently Asked Questions \(FAQ\) about LB147 document.](#)

[Frequently Asked Questions \(FAQ\) about LB198 document.](#)

NPERS will send an Application for Refund to the member upon their request or they may download the form from our website at npers.ne.gov. Employees who have questions regarding their benefit/refund options upon termination should be referred to their plan handbook or NPERS.

TERMINATION OF EMPLOYMENT SCENARIOS

EXAMPLE A: AN EMPLOYEE WITH A STANDARD CONTRACT

A member is contracted to work from August 18, 20XX through May 26, 20XX; 186 days at full-time. This is an example of a standard (teaching) contract with no “extended” contract days or no extra duty after the end of the member’s contract. The salary for this service is normally paid over the 12-month period (Sept-Aug). In this example, record **May 26, 20XX** as the member’s date of termination.

EXAMPLE B: AN EMPLOYEE WITH AN EXTENDED CONTRACT (10 EXTRA DAYS)

A member is contracted to work from August 18, 20XX through June 10, 20XX; 196 days at full-time. The salary for this service is normally paid over the 12-month period (Sept-Aug), same as the member with the standard contract. In this example, record **June 10, 20XX** as the member’s date of termination.

In this example, in the year of retirement, the member completed all of his/her 196 contract days by May 31, 20XX. This does not change the member’s termination date. It is still June 10, 20XX. It is not correct to record May 31, 20XX as the member’s termination date (remember, the last physical day of work is not the definition of the termination of employment). The member’s contractual end date is what determines the member’s termination date.

EXAMPLE C: AN EMPLOYEE CEASES EMPLOYMENT BEFORE COMPLETION OF THEIR CONTRACT

A member is contracted to work from August 18, 20XX through May 26, 20XX; 186 days at full time. The salary for this service is normally paid over the 12-month period (Sept-Aug). The member resigns on April 15, 20XX, completing 156 out of 186 contracted days. In this example, record April 15, 20XX as the member’s termination date. **The compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (156 days).** Do not report compensation and service hours beyond the 156 days.

EXAMPLE D: AN EMPLOYEE CEASES WORKING AND THEN IS ON AN UNPAID LEAVE OF ABSENCE

A member is contracted to work from August 18, 20XX through May 26, 20XX; 186 days at full-time. The salary for this service is normally paid over the 15-month period (Sept-Aug). The member’s last physical day of work is on April 15, 20XX. The member then goes on an unpaid leave of absence is still considered employed. In this example, record August 15, 20XX as the termination date (the resignation date). **The compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (156 days).**

EXAMPLE E: AN EMPLOYEE DIES IN SERVICE

Follow **Example C** for a member that dies unexpectedly, before the completion of his/her contract. Record the member's date of death as the termination date. Compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (as described in **Example C**).

EXAMPLE F: USING VACATION AT THE END OF A CONTRACT

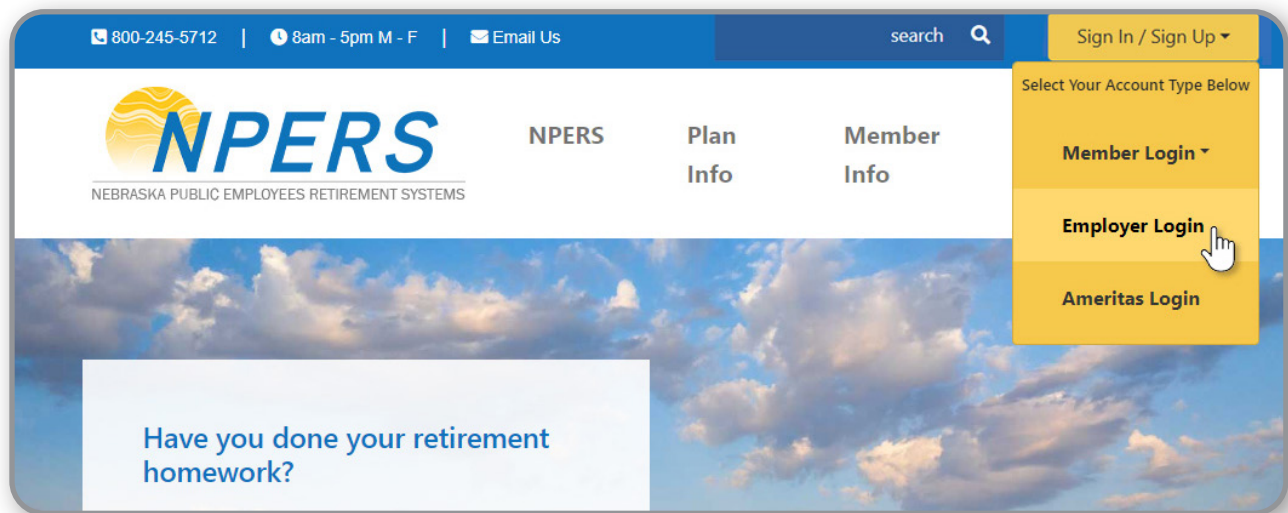
An employee is contracted to work August 1, 20XX through July 31, 20XX; 240 days at full-time. The member is a 12-month employee and is normally paid over the same 12-month period (Aug-July 31). The member "works" August 1 through June 30 every year and uses vacation in July of every year. **Do not** record June 30 as the member's termination date. If the member is "using" vacation time, it is considered "work" time. In this example, you should record July 31 as the member's termination date. Service hours and salary should be reported for July.

SUBMITTING AN ELECTRONIC NON-CONTRIBUTING MEMBER FORM

Follow the below steps to add a Non-Contributing Member Form using the NPERS Retirement Portal. To [edit a previously entered form](#), continue to the Editing an Electronic Non-Con section. After initial [set-up of your login](#) to the Non-Con portal, follow the steps in [section 1-3](#).

**STEP
1**

Log in to the Nebraska Public Employees Retirement Systems website (npers.ne.gov) by hovering over the “Sign In / Sign Up” button in the top-right corner of the page, then clicking the “Employer Login” button.



STEP 2

To enter a Non-Contributing Member Form, click on the “Work on Non-Contributing” link in the menu.

Employer Account Home Page

Messages from NPERS

Employer Reporting

[Work on Non-Contributing](#)

Account Links

- [NPERS School Plan Eligibility Checklist](#)
- [School Manual for Employer Contacts \(pdf\)](#)
- [Forms for School Employer Contacts](#)
- [New Member Information Packet \(pdf\)](#)
- [Newsletters & Summer Workshops/Materials](#)

Employer Information

Employer: Gothenburg Public Schools
Employer Number: 18-20
E-mail: robert.smith@gothenburgps.org

Update Web Account Information

[Update Web Account](#)

STEP 3

In the new “Work On Non-Contributing Forms” page, select the “Add New Form” button.

Work On Non-Contributing Forms

Add New Form

Click to begin a new Non-Contributing form submission

Look Up Form

Click to search previous Non-Contributing forms and begin form correction process if needed

STEP 4

In the new screen, enter the SSN for the employee the Non-Con is being submitted for. Please note, this screen will only allow the entry of SSN's for your school's employees.

Non-Contributing Member Entry

Search Member:

SSN:

STEP 5

Once an SSN is entered and the search button is clicked, the member contact information will be displayed for review. If any information needs to be updated, click on the "Update Employee Contact Information" button and make the necessary adjustments.

Non-Contributing Member Entry

Search Member:

SSN:

Member Information:

Last Name:	First Name:	Middle Name:	
<input type="text" value="White"/>	<input type="text" value="Walter"/>	<input type="text" value="Hartwell"/>	
<input type="checkbox"/> Update employee contact information			
Employee's Personal Phone:	Employee's Personal Email:		
<input type="text" value="505-123-4567"/>	<input type="text" value="whwhite@greymattertech.com"/>		
Address:	Address 2:	Address 3:	
<input type="text" value="308 Negra Arroyo Ln"/>	<input type="text"/>	<input type="text"/>	
City:	State/Prov/Reg:	Zip/Postal:	Country:
<input type="text" value="Albuquerque"/>	<input type="text" value="New Mexico"/>	<input type="text" value="87101"/>	<input type="text" value="United States"/>
<input type="checkbox"/> Foreign Address (Not a US State or Territory)			

STEP 6

After all contact information has been verified or entered, fill out the electronic Non-Contributing Member Form.

- Add a Date of Birth
- Add a Position
- Add an Employee Type –from the dropdown it is “Contract” or “Hourly”. If “Contract” is selected it will ask for the number of days specified in their contract.

The screenshot shows three input fields. The first is 'Date of Birth:' with a text box containing '09/07/1968'. The second is 'Position:' with a text box containing 'TEACHER'. The third is 'Employee Type:' with a dropdown menu. The dropdown menu is open, showing 'Select Type' at the top, 'Contract' in the middle, and 'Hourly' at the bottom. A mouse cursor is pointing at the dropdown arrow.

Review the Reason for Not Contributing and select a radio button for the reason. Each reason for Not Contributing has a unique completion portion depending on which option you choose.

The screenshot shows the 'Reason for Not Contributing:' section. It includes a paragraph of instructions: 'Submit forms within 14 days following the last date of employment. Additional instructions for completing this form are available in the Report Agent manual for School plans at npers.ne.gov.' Below this is another instruction: 'Indicate if the employee is ceasing employment on a Permanent or Leave of Absence basis, or if member Transferred/Merged to another school:'. There are three radio buttons: 'Permanent' (selected), 'Leave of Absence', and 'Transfer'. Below the radio buttons is an 'IMPORTANT:' notice: 'Termination of employment is defined in Nebraska School Employees Retirement Act. It is important to report an accurate date of termination. An inaccurate date could delay payment of the member's benefit or result in the member having to repay benefits. If you are unclear as to what date to use, please contact NPERS for clarification. NPERS reserves the right to request further information to verify the member's employment status.' At the bottom, there are two text boxes: 'What is the member's Termination Date?' and 'Reason for Terminating:'.

Termination Date refers to the end date in the employment contract, last day of rendered service, last day of used leave time, or the member's resignation date, whichever is later.

STEP 7

After ensuring all information is correct, click the “Submit” button to send to NPERS.

EXAMPLE

Member’s date of termination is 6/30/2023.

Permanent Leave of Absence Transfer

IMPORTANT: “Termination of employment is defined in Nebraska School Employees Retirement Act. It is important to report an accurate date of termination. An inaccurate date could delay payment of the member’s benefit or result in the member having to repay benefits. If you are unclear as to what date to use, please contact NPERS for clarification. NPERS reserves the right to request further information to verify the member’s employment status.

What is the member’s Termination Date? Reason for Terminating:

Final Compensation and Service Hour Reports

The member’s final retirement compensation will be/was reported on the following Wage and Contribution Report: Report Period: / *Ex. if the Report had a due date of 08/10/2018, the Report Period that needs entered would be 07/2018

The member’s final service hours will be/were reported on the following Wage and Contribution Report: Report Period: / *Ex. if the Report had a due date of 08/10/2018, the Report Period that needs entered would be 07/2018

The final service hours on this report will be/were worked over the following period: Beginning Date:
First day of payroll period

Ending Date:
Final day member rendered service or used leave

STEP 8

You will receive a confirmation of submission on the next screen.

Non-Contributing Member Entry

Non Contribution information successfully saved for **Walter White**

Termination of Employment – What does it mean?

A member of the School Employees Retirement Plan is not entitled to a retirement benefit until after he/she has terminated employment. "Termination of employment" has a very specific meaning in the School Employees Retirement Act. In short, termination of employment occurs on the date on which the member experiences a bona fide separation from service of employment.

It is important to note that the definition of termination of employment **does not** mean the last day that the member physically worked. The last day that the member physically worked and the member's termination date may coincide, but the 2 dates are distinctly different.

NPERS relies on the reported information on this form to process the member's retirement benefit. It is very important that a proper determination is made with respect to the member's reported termination date. If the PERB determines that a member received an "in service distribution" due to the reporting of an incorrect termination date, the law requires the member who has received such benefit to repay the benefit to the retirement system.

Please review the following examples of the most common termination scenarios. This is not an exhaustive list.

- **EXAMPLE A: AN EMPLOYEE WITH A STANDARD CONTRACT.**

A member is contracted to work from August 18, 20xx through May 26, 20xx; 186 days at full-time. This is an example of a standard (teaching) contract with no "extended" contract days or no extra duty after the end of the member's contract. The salary for this service is normally paid over the 12-month period (Sept – Aug). In this example, record **May 26, 20xx** as the member's date of termination.

- **EXAMPLE B: AN EMPLOYEE WITH AN EXTENDED CONTRACT (10 EXTRA DAYS).**

A member is contracted to work from August 18, 20xx through June 10, 20xx; 196 days at full-time. The salary for this service is normally paid over the 12-month period (Sept – Aug), same as the member with the standard contract. In this example, record **June 10, 20xx** as the member's date of termination.

In this example, in the year of retirement, the member completed all of his/her 196 contract days by May 31, 20xx. This **does not** change the member's termination date. It is still June 10, 20xx. It is not correct to record May 31, 20xx as the member's termination date (remember...the last physical day of work is not the definition of termination of employment). The member's contractual end date is what determines the member's termination date.

- **EXAMPLE C: AN EMPLOYEE CEASES EMPLOYMENT BEFORE COMPLETION OF HIS/HER CONTRACT.**

A member is contracted to work from August 18, 20xx through May 26, 20xx; 186 days at full-time. The salary for this service is normally paid over the 12-month period (Sept – Aug). The member resigns on April 15, 20xx, completing 156 out of 186 contracted days. In this example, record April 15, 20xx as the member's termination date. **The compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (156 days). Do not** report compensation and service hours beyond the 156 days.

- **EXAMPLE D: AN EMPLOYEE CEASES WORKING AND THEN IS ON AN UNPAID LEAVE OF ABSENCE.**

A member is contracted to work from August 18, 20xx through May 26, 20xx; 186 days at full-time. The salary for this service is normally paid over the 12-month period (Sept - Aug). The member's last physical day of work is on April 15, 20xx. The member then goes on an unpaid leave of absence and then eventually resigns effective August 15, 20xx. A member on a leave of absence is still considered employed. In this example, record August 15, 20xx as the termination date (the resignation date). **The compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (156 days).**

- **EXAMPLE E: AN EMPLOYEE DIES IN SERVICE.**

Follow **Example C** for a member that dies unexpectedly, before the completion of his/her contract. Record the member's date of death as the termination date. Compensation and service hours must be reported to NPERS only to the extent of the portion of the employment contract that was completed (as described in **Example C**).

- **EXAMPLE F: USING VACATION AT THE END OF A CONTRACT.**

An employee is contracted to work August 1, 20xx through July 31, 20xx; 240 days at full-time. The member is a 12-month employee and is normally paid over the same 12-month period (Aug - July 31). The member "works" August 1 through June 30 every year and uses vacation in July of every year. **Do not** record June 30 as the member's termination date. If the member is "using" vacation time, it is considered "work" time. In this example, you should record July 31 as the member's termination date. Service hours and salary should be reported for July.

The PERB is required to administer the Plan in a manner that maintains the Plan's qualified status under the Internal Revenue Code (IRC). In those instances where an inconsistency is identified, NPERS will investigate and may request further documentation in order to substantiate reported information. If you have any questions about this form, please call NPERS.

EDITING AN ELECTRONIC NON-CON

If information was incorrectly entered or circumstances have changed and a previously entered Non-Con needs to be edited, please follow the below instructions.



Log in to the Nebraska Public Employees Retirement Systems website (npers.ne.gov) by hovering over the “Sign In / Sign Up” button in the top-right corner of the page, then clicking the “Employer Login” button.



To edit a Non-Contributing Member Form, click on the “Work on Non-Contributing” link in the menu.

Employer Account Home Page

Messages from NPERS

Employer Reporting

[Work on Non-Contributing](#)

Account Links

- [NPERS School Plan Eligibility Checklist](#)
- [School Manual for Employer Contacts \(pdf\)](#)
- [Forms for School Employer Contacts](#)
- [New Member Information Packet \(pdf\)](#)
- [Newsletters & Summer Workshops/Materials](#)

Employer Information

Employer: Gothenburg Public Schools
Employer Number: 18-20
E-mail: robert.smith@gothenburgps.org

Update Web Account Information

[Update Web Account](#)

STEP 3

In the new “Work On Non-Contributing Forms” page, click the “Look Up Form” button.

Work On Non-Contributing Forms

Add New Form
Click to begin a new Non-Contributing form submission

Look Up Form
Click to search previous Non-Contributing forms and begin form correction process if needed

STEP 4

In the new screen, you can search for previously submitted forms using either the SSN or date range features. After entering the search criteria, click the “Search” button.

Non-Contributing Form Lookup

Search Member:

SSN: Date Submission Range: **Search**

SSN	Last Name	First Name	DOB	Date Submitted	Type
-----	-----------	------------	-----	----------------	------

STEP 5

If a Non-Con for the member was previously entered, it will be displayed in a list after clicking “Search.” In order to make edits to the Non-Con, click on the “Details/Correction” button on the right side of the listing.

Non-Contributing Form Lookup

Search Member:

SSN: Date Submission Range: **Search**

SSN	Last Name	First Name	DOB	Date Submitted	Type	
*****	McGill	James	11/12/60	06/30/23 11:30 AM	PERMANENT	Details/Correction

STEP 6

On the next screen, you may review the Non-Con information previously submitted. If it is determined that changes are indeed required, click the “Begin Corrections” button.

Begin Correction **Cancel Form** **Print Form**

Member Information:

Last Name: First Name: Middle Name:

Date of Birth: Employee's Personal Phone: Employee's Personal Email:

Address: Address 2: Address 3:

City: State/Prov/Reg: Zip/Postal: Country:

Position: Employee Type:

Reason for Not Contributing:

STEP 7

Make all necessary changes and then click “Submit” at the bottom of the form.

Submit **Exit**

STEP 8

Once you click “Submit”, you will be taken to a screen that confirms your change to this Non-Con.

Non-Contributing Form Lookup

Correction Saved Successfully

TIMELY SUBMISSION OF NON-CONS: REQUIRED MINIMUM DISTRIBUTION (RMD) AGE

Required Minimum Distributions (RMDs) must be taken after a member has separated from service and reached RMD age. When a member has reached their RMD age an [RMD packet](#) should be given to them when they terminate employment.

RMD ages are determined by the federal tax code. Legislation changes over the past few years have created different RMD ages depending on when you were born.

THE MEMBER'S RMD AGE:

DATE OF BIRTH	RMD AGE
Born prior to <u>7/1/1949</u>	70½
Born on or after <u>7/1/1949</u> but before <u>1/1/1951</u>	72
Born on or after <u>1/1/1951</u> but before <u>1/1/1960</u>	73
Born on or after <u>1/1/1960</u>	75

The timely submission of a Non-Contributing Member Form is essential for the member to be able to take their RMD. **Failure to take an RMD can result in the loss of a member's lifetime benefit and lead to significant tax penalties for the member.**

IMPORTANT: As of March 19th, 2024, with the passing of LB 198, a contributing School Plan member can now immediately stop contributions by terminating all REGULAR service (full or part-time) and provide unlimited substitute and/or true temporary service that is not an extension of the regular position. With this new exception, it is important to ensure a Non-Con is submitted timely to support the termination of the regular service. With the changes from LB 198, any School Plan member that terminates from all regular service to change classifications to only a substitute or temporary position, HAS terminated for RMD purposes and they MUST comply with the RMD rules.

WARNING:

Vital information regarding LB 198 and RMD age School Plan members. For School Plan members please be aware that provisions in LB198 (effective March 19, 2024) can have severe consequences for employees of RMD age if a termination of regular employment occurs and the participant changes classification to a substitute or temporary position. LB198 states that any member may terminate **regular employment** and immediately provide unlimited substitute service and/or true temporary service, but for someone of RMD age the substitute and/or temporary service, even though it is "employment", is NOT REGULAR EMPLOYMENT, which means substitute and/or temporary employment does NOT preclude the School member from being required to pay their initial RMD. They MUST comply with the RMD rules. An RMD age member must have **REGULAR** employment under the School Plan with contributions to avoid RMD payments. Ultimately, what this means is that if you have an RMD age employee in the School Plan who is NOT providing REGULAR service they MUST begin their lifetime annuity before the initial RMD deadline, or they will lose their lifetime benefit forever. If you or your RMD age employee have questions regarding RMD rules, please contact NPERS as soon as possible to ensure a lifetime benefit is not lost.

CANCELLING AN ELECTRONIC NON-CON

In order to CANCEL a Non-Con, if, for example a member initially states they are quitting and then reconsiders and decides to work another year, you need to take the following steps.

STEP 1 After you have logged in to your Employer Reporting Portal (See [section 1-3](#) for instructions to log in), and clicked on the “Work on Non-Contributing” heading under the “Employer Home”. Look up the person whose Non-Con you want to cancel using their SSN.

STEP 2 Click on the “Details/Correction” field. It will say who submitted the Non-Con the date they submitted it under the “Details” heading.

Non-Contributing Form Lookup

Search Member:

SSN: Date Submission Range:

SSN	Last Name	First Name	DOB	Date Submitted	Type	
*****	McGill	James	11/12/60	06/30/23 11:30 AM	PERMANENT	Details/Correction

STEP 3 Click on the “Cancel Form” button.

Details

IMPORTANT: This form is a correction.
This form was submitted by Kim Wexler on 6/22/23 12:03 PM

STEP 4

You will receive the pop-up warning displayed below. Clicking 'OK' will wipe out the Non-Con from your system.

Details

IMPORTANT: This form is a correction.
This form was submitted by Kim Wexler on 6/30/23 12:03 PM

npersdev.ne.gov says
This will cancel the non-contributing form you are viewing. Cancellation will discard any changes and the form will be disregarded by NPERS. If you would like to cancel the modifications you have made, click the Back to List button. Are you sure you want to continue with cancellation?

Buttons: Back to List, Begin Correction, View Original Form, Cancel Form, Print Form

STEP 5

You will receive this confirmation:

Details

Non Contribution form has been cancelled and cannot be modified

If you make a mistake and need the data to be reentered, or if you simply want a copy of the cancelled Non-Con for your records (just in case an auditor asks), it is still possible to print the just cancelled form at this point. Otherwise, you may click the "Back to List" button.

The list now shows the original Non-Con that was added at the bottom and the one that was cancelled on top. If you click on "Details/Corrections" on either of these Non-Cons, you'll see it will let the form be printed, but it cannot be modified because it was cancelled.

SSN	Last Name	First Name	DOB	Date Submitted	Type	
*****	McGill	James	11/12/60	06/30/23 12:03PM	PERMANENT	Details/Correction
*****	McGill	James	11/12/60	06/30/23 11:30 AM	PERMANENT	Details/Correction

Details

IMPORTANT: A correction has been submitted for this form.
This form was submitted by Kim Wexler on 6/30/23 12:03PM
This form was cancelled by Kim Wexler on 6/30/23 12:13 PM

[Back to List](#)

[Print Form](#)

If this process was done in error, you will need to begin at the start and reenter a new Non-Con electronically. Refer to pages 8-6 through 8-10 for the Adding an Electronic Non-Contributing Member Form process.

ADDITIONAL REFUND INFORMATION

Service does not need to be verified for a member receiving a refund. A refund cancels service credit.

If a member is re-hired in a NPERS eligible regular position for a school plan employer after filing an Application for Refund form with NPERS but prior to actually receiving the refund, they must notify NPERS immediately to cancel the refund.

A member who terminates employment and defers payment of their account should keep NPERS updated on their address. NPERS sends a Benefit Statement to inactive members, so it is important we have a current address.

EMERITUS MEMBERSHIP

A member that terminated employment prior to May 18, 1981, may qualify for an increase in their monthly benefit by rendering a token service for a Nebraska Public School for a day or part of a day after their effective date of retirement and filing an Application for Emeritus Membership with NPERS. The member must receive pay for token service. No contract is needed for the work performed. A retiree living in another state may qualify for emeritus membership by correspondence work for a Nebraska Public School.

Upon completion of the member's token service, NPERS will request verification from your school that service has been rendered.

Once a member's service has been properly verified, their monthly benefit will be recalculated at the higher benefit level.

An emeritus member is a person who has:

a

...entered retirement under the provisions of the act, including those persons who have retired since July 1, 1945, under any other regularly established retirement or pension system as contemplated by §79-916;

b

...thereafter been reemployed in any capacity by a public school, a Class V school district, or a school under the control and management of the Board of Trustees of the Nebraska State Colleges, the Board of Regents of the University of Nebraska, or a community college board of governors or has become a state school official or county school official subsequent to such retirement;

c

...applied to the board for emeritus membership in the retirement system. The school district or agency shall certify to the PERB on forms prescribed by the PERB that the annuitant was reemployed, rendered a service, and was paid by the district or agency for such services.

REEMPLOYMENT AFTER DISTRIBUTION

Two classes were created by the passing of LB198, those classes are defined by the date the employee terminated their regular employment.

If the employee terminated their regular employment on or before March 18, 2024, their 180-day separation period begins on their termination date. The 180-day separation period is needed to both 1) stop contributions and 2) take a distribution.

If the employee terminated their regular employment on or after March 19, 2024, their 180-day separation begins the later of: 1) The day they terminate regular employment OR 2) The day NPERS receives their distribution application.

	The member terminated all regular service on or before 3/18/24:	The member terminated all regular service on or after 3/19/24:
When does the 180-day separation period start?	The day they terminate regular employment.	The later of 1) The day they terminate regular employment OR 2) The day NPERS receives their distribution application.
What is the 180-day separation period for?	To do both 1) Stop contributions AND 2) To be able to take a distribution.	To be able to take a distribution.
What service is allowed in the 180-day separation period?	No more than 8 calendar days of substitute or volunteer service per calendar month TOTAL at all School Plan employers.	No more than 8 calendar days of substitute or volunteer service per calendar month TOTAL at all School Plan employers.
What if I terminate all my regular service, but I do not want to take a distribution?	It does not matter if you are taking a distribution. You must comply with the 180-day separation period rules to stop contributions. For 180 days following the termination of all regular service, you can only provide up to 8 calendar days of substitute or volunteer service per calendar month in order to stop contributions. If you are not taking a distribution and your 180 days crosses over 3/19/24, you can begin unlimited substitute or voluntary work, as well as provide temporary service, but you must realize that your 180-day separation period would begin again upon NPERS receipt of your distribution application.	If you have not submitted a distribution application, you are allowed to provide unlimited substitute or voluntary service, as well as provide true temporary service immediately following the termination of all regular service. Contributions will cease immediately, and documentation must be in place to include a non-contributing form outlining your termination of all regular service and ensure that any temporary service is not a continuation of your regular service. The 180-day separation period would start as soon as NPERS receives an application for a distribution.

Retirement Defined Term	Definition
Substitute	A temporary employee, filling in for a regular employee, that is temporarily absent.
Temporary	Hired to accomplish a specific task or purpose, not to exceed one year, and when the task or purpose is complete, the employment is terminated.
Regular	Hired in a regular full-time or part-time position on an ongoing basis.

SUBSTITUTE AND/OR VOLUNTARY SERVICE DURING THE 180-DAY SEPARATION PERIOD

During the 2021 legislative session, the Nebraska Unicameral passed LB147, which included what we now refer to as the Substitute and/or Voluntary Service Exception. The new law (§79-902(45)), in part, made significant changes to how much service a member may render after retirement. The old law said plan members could only provide voluntary and/or substitute service “on an intermittent basis” during the 180 days after termination of employment. It did not explain what “on an intermittent basis” meant. The changes to the law define “Intermittent basis” as “service provided on a day to-day basis that is not greater than eight days of service during a calendar month,” and “day of service” as “any length of substitute service or unpaid voluntary service provided during a single calendar day.”

The purpose of the 8 days of voluntary and/or substitute service per calendar month during the 180 days after termination is to allow members to help schools satisfy their high demand for substitutes and still achieve a bona fide separation of service required to allow members to take a retirement distribution. To ensure termination of employment compliance, the terminating employee should not appear on the monthly retirement reports or contribute to the retirement plan.

It is very important that the terminating employee strictly comply with the termination of employment rules. If they don't, then their retirement distribution could be delayed, they could have to repay any distributions received plus interest, and the school and employee could be required to makeup missed contributions. To comply with these rules, terminating employees must not, and schools must not allow terminating employees to prearrange a return to work, perform any service other than bona fide volunteer and/or substitute service (i.e. coming back to train a replacement, coaching, refereeing, ticket taking, officiating, sponsoring, etc.), or fill in for a vacant position (this is not substitute service because the employee is not filling in for an employee who is temporarily absent). This is not an all-inclusive list but is meant to present the most common mistakes.

TERMINATION OF EMPLOYMENT: STEPS FOR EMPLOYEE AND EMPLOYER

These are the steps that an employee and employer will need to take if the employee wants to terminate regular service AND take a distribution of their account.

EMPLOYEE:

1. Terminate **ALL** regular and ongoing service from **ALL** School Plan employers.
2. Determine the beginning of the 180-day separation period. This will be the **later** of:
 - Date of termination of all regular service from the employer **OR**
 - The date that NPERS receives the application for distribution.
3. If service is rendered during the separation period, ensure that the only service rendered, across **ALL** School Plan employers, is:
 - Limited to a **maximum** of 8 days in a calendar month in each calendar month during the separation period. This limit is for service rendered at ALL School Plan employers, not each individual employer.
 - Only unpaid voluntary service or substitute service.
 - Tracked and documented.
4. If no violation occurs during the 180-day period, substitute service can be rendered without limit.

IMPORTANT: If more than 8 calendar days of substitute or volunteer service is rendered in a calendar month during the 180 day separation period, or any other service outside of volunteer or substitute service is provided, the employee will have violated the termination of employment rules and would need to repay any distributions received.

EMPLOYER:

1. Determine if the employee:
 - Terminated **ALL** regular and ongoing service.
 - Is, or has, requested to take a distribution.
2. Determine the termination date.
 - For contracted employees, this is the contract end date, unless service is rendered past this date.
 - For non-contracted employees, this is the last day worked or last day of paid leave.

3. Submit a Non-Contributing Member form.
4. Educate the employee of their responsibilities regarding re-employment after termination.
5. If the employee wishes to substitute or volunteer during their 180-day separation of service, determine the start of the 180-day separation of service. This is the later of:
 - Termination date **OR**
 - Date that NPERS receives the application for distribution.
6. Start tracking all service rendered by the employee at your school.
7. Only allow substitute and/or volunteer service during the 180 days following the termination date, with no more than 8 days in a calendar month **total**.

Substitute service – Temporarily filling in for a regular employee that is temporarily absent. This is **not** filling in a vacant position or someone that is hired on as a regular employee to fill in for regular employees that are temporarily absent.

Temporary service – Hired on to complete a task or purpose for a limited time, not to exceed one year, and once the task or purpose is complete, the service is terminated.

- If no violation occurs, substitute service can be rendered without limit after the 180-day separation period.
- If a violation occurs and the employee provides substitute and/or volunteer service for more than 8 days per month at any School Plan employer, or notifies you of additional service at another school that indicates a violation, or provides any service outside of substitute or volunteer service, a new 180-day separation period must begin and the employee would have to repay any distributions received.

If an employee returns to work at an employer after having previously participated in the school plan, the employer **must** ask the employee whether the employee took a distribution from retirement. It is up to you, the employer reporting agent, to determine whether the employee must immediately begin participating in the retirement plan upon reemployment.

To help alleviate issues with the changes brought about by the 2024 legislation, NPERS created a document of frequently asked questions about the bill for our reporting agents and plan members to provide further information about what is now acceptable regarding the new law. That document can be found [here](#).

SAMPLE TERMINATING MEMBER PACKET

(PDF AVAILABLE [HERE](#))

SCHOOL | TERMINATING MEMBER

The Nebraska Public School Employees Retirement plan is a defined benefit plan. After termination and reaching retirement age, *vested* members may apply for benefits in the form of a monthly annuity (pension), paid for their lifetime. *Unvested* members are not eligible to receive a monthly pension, but may request a refund of their contributions.

ARE YOU VESTED?

For most members, vesting occurs when they accrue five (or more) years of service credit. If you are unsure of your years of service or vesting status, you may contact NPERS.

VESTED MEMBERS

WHEN CAN YOU BEGIN BENEFITS?

Your age (when you start receiving benefits) and your years of service determine when you may begin drawing reduced or unreduced benefits.

UNREDUCED BENEFITS

AT AGE 65

If vested, you are eligible for unreduced benefits at age 65.

OR

THE “RULE OF 85”

You may receive unreduced benefits prior to age 65 if you meet the “Rule of 85.” If you are participating in *Tiers One, Two, or Three* you reach this status when:

- **You attain the minimum age of 55, and;**
- **Your age plus service credit equals 85 (or more).**

If you are participating in *Tier Four* you reach this status when:

- **You attain the minimum age of 60, and;**
- **Your age plus service credit equals 85 (or more).**

REDUCED “EARLY” BENEFITS

AT AGE 60

If you are vested but do not meet the Rule of 85, you may apply for reduced benefits as early as age 60. There will be a 3% per year reduction for each year your age is less than 65. Be aware this is a permanent reduction.

WHAT TO DO NOW (VESTED MEMBERS)

APPLY!

If you are eligible to begin receiving *unreduced benefits*, you should contact our office (402-471-2053 or 800-245-5712) to begin the application process.

APPLY?

If you are eligible to begin receiving *reduced benefits*, you need to decide if you want to apply now, or hold off applying to a later age to mitigate or eliminate the benefit reduction.

DEFERRAL

If you are not eligible to begin benefits, you may wait until you reach benefit eligibility and then apply. Benefits will be calculated using the salary/service credit you accrued as of your termination.

Be aware your pension benefits will not increase after you attain age 65 or qualify for the "Rule of 85." **Failure to apply in a timely manner will result in a loss of benefit payments.**

If you defer your account, please KEEP YOUR ADDRESS UPDATED WITH NPERS.

WHAT TO DO NOW (UNVESTED MEMBERS)

DEFERRAL

You may defer your account, but unvested members are not eligible for the monthly pension benefit. If you return to employment at your prior employer or begin qualifying employment at another participating employer, you will return to plan participation and resume earning service credit.

You cannot defer your account past the age where the federal tax code requires you to take a required minimum distribution (RMD). Failure to take a distribution at RMD age may result in loss of benefits, tax penalties, and transfer of the account to unclaimed property.

If you defer your account, please KEEP YOUR ADDRESS UPDATED WITH NPERS.

REFUND

You may request a refund paid directly to you, or rolled over to another eligible retirement plan or Individual Retirement Account (IRA). Refunds do NOT include employer matching contributions, and taking a refund erases your years of service credit and terminates plan membership.

Unless rolled over to another eligible retirement plan or Traditional IRA, refunds are subject to State and Federal income tax and may incur early withdrawal penalties if taken prior to age 59 ½.

The refund request form is available on the School "Plan Info" page of the NPERS website.

Nebraska Public Employees Retirement Systems (NPERS) 1526 K Street, Suite 400, Lincoln, NE 68509-4816
Telephone: 402-471-2053 Toll Free: 800-245-5712 Website: npers.ne.gov

RETIREMENT PLANNING PROGRAM

RETIREMENT PLANNING SEMINARS

Since 1987, NPERS has conducted full day retirement planning seminars for plan members. Attendance is **NOT** mandatory, but NPERS encourages members who wish to learn more about their retirement benefits/options to consider attending a session.

Prior to 2022, these events were limited to members over the age of 50, but recent legislation (LB700) has removed the age requirement. Now, to be eligible to attend the Retirement Planning Seminars, an employee must only be a vested member participating in the Nebraska Retirement Systems.

By law, the employer must provide each eligible employee leave with pay to attend up to two retirement planning seminars. According to law, “...leave with pay shall mean a day off paid by the employer and shall not mean vacation, sick, personal, or compensatory time.” A member may choose to attend a seminar more than twice, but such leave is at the member’s expense and their absence is at the discretion of the employer. The law allowing a member to attend twice is not retroactive and therefore will not include attendances prior to September 9, 1995. Neb. Rev. Stat. § 84-1511.

According to law, an employee is not allowed to attend more than one seminar per fiscal year (July 1 - June 30). If space is limited, NPERS will give preference to an employee attending a seminar for the first time.

NOTE

Employers are not required to provide paid leave to employees who schedule a personal appointment at the NPERS office.

REGISTRATION

NPERS sends registration brochures directly to employees age 50 and over who are members of the School Retirement System. The registration brochure may also be printed from the NPERS website.

To register, an employee must complete the registration form and pay the registration fee. There is also an additional fee for a spouse or a guest to attend.

REFUND POLICY

NPERS **must be notified** of any cancellations or transfers to an alternate seminar **at least three working days prior** to the date of the seminar before a member will be issued a refund of the registration fee.

CANCELLATION POLICY

A minimum of 15 participants is required for a seminar to be held. If NPERS cancels a seminar, we will notify registrants immediately. Registrants will have the option to attend an alternate seminar or receive a refund.

If a member wishes to cancel or change a seminar registration date, they must notify NPERS **at least 3 working days prior** to the date of the seminar to be eligible to receive a refund.

WEBINARS

In 2021, NPERS began offering Retirement Planning Webinars to meet the increasing demand of our seminars. These events are hosted on Webex, are about half of the time commitment of a seminar, and are free of charge. Dates, times and registration instructions are listed on the Seminar Brochures.

EVENING WEBINARS

Also in 2021, NPERS began offering Evening Retirement Planning Webinars in order to bring retirement information to our members at a convenient, after business hours time. Dates, times and registration instructions are listed on the Seminar Brochures.

SCHEDULE OF SEMINARS

The seminar dates are published in registration brochures, the NPERS **Retirement News** newsletter and posted on the website along with maps of each seminar location at [NPERS.NE.GOV](https://www.npers.ne.gov).

FOR MORE INFORMATION

Please direct questions on the retirement planning seminars to the Education Services department of NPERS. Contact NPERS to obtain information on upcoming seminars (or check the newsletters or website) and request additional registration brochures, or print them from [NPERS.NE.GOV](https://www.npers.ne.gov).

MISCELLANEOUS INFORMATION

CHANGE OF NAME OR ADDRESS

Please continually remind your employees to report their address and/or name changes to you. These changes of plan member's name or address are accepted from the employer through employer reporting and are not accepted directly from a member.

Employee names should be the legal name from their Social Security card. Employers should have documentation of a name change prior to changing the name. Documentation should be kept on file to be able to provide source documentation to NPERS for the name change.

QUALIFIED DOMESTIC RELATIONS ORDER

If an employee is divorcing and his/her retirement account is to be divided, please request the employee to contact NPERS. We will provide instructions and sample language to use in the divorce decree.

GASB 68

GASB 68 was implemented beginning in the year ending 6/30/15. Employers must report pension liabilities as part of their year-end reporting process. These pension liabilities are posted on the School Reporting page of the NPERS website as soon as they are available.

SCHOOL DISTRICTS: ALPHABETICAL LISTING

This list shows the codes NPERS uses to identify each school district. The following list is arranged alphabetically.

Alphabetical Listing		Alphabetical Listing	
CO-DIST	NAME	CO-DIST	NAME
14-90	Adams Central Jr-Sr High School	83-100	Burwell Jr.-Sr. High School
75-10	Ainsworth Community Schools	04-180	Callaway Public School
35-70	Allen Consolidated Schools	38-21	Cambridge Public Schools
65-6	Alliance Public Schools	06-107	Cedar Bluffs Public School
51-2	Alma Public Schools	16-567	Centennial Public School
09-119	Amherst Public School	46-4	Central City Public Schools
04-15	Anselmo-Merna Public School	62-60	Central Valley Schools
04-44	Ansley Public School	49-100	Centura Public School
38-18	Arapahoe Public Schools	69-2	Chadron Public Schools
47-21	Arcadia Public Schools	36-137	Chambers Public School
29-24	Arlington Public Schools	72-10	Chase County Schools
04-89	Arnold Public Schools	43-58	Clarkson Public School
91-500	Arthur County High School	66-30	Cody-Kilgore Unified Schools
06-1	Ashland-GreenwoodPublic Schools	10-1	Columbus Public Schools
44-29	Auburn Public Schools	20-56	Conestoga Public Schools
28-504	Aurora Public Schools	18-11	Cozad City Schools
52-501	Axtell Community School	69-71	Crawford Public Schools
24-20	Bancroft-Rosalie Comm. School	78-25	Creek Valley Schools
85-1	Banner County School	12-13	Creighton Community School
07-5	Battle Creek Public School	22-2	Crete Public Schools
64-21	Bayard Public Schools	12-96	Crofton Community School
03-15	Beatrice Public Schools	41-15	Cross County Community School
59-1	Bellevue Public Schools	03-34	Daniel Freeman Public Schools
01-59	Bennington Public Schools	25-56	David City Public Schools
37-54	Bertrand Community School	32-60	Deshler Public School
29-1	Blair Community Schools	03-100	Diller-Odell Public Schools
12-586	Bloomfield Community Schools	92-11	District 11 Area Schools
45-74	Blue Hill Public Schools	08-126	Doniphan-Trumbull Public School
23-1	Boone Central Schools	22-44	Dorchester Public Schools
63-51	Boyd Public Schools	01-15	Douglas County West Comm Sch.
15-6	Brady Public School	76-117	Dundy County Public Schools
64-63	Bridgeport Public Schools	25-502	East Butler Public School
04-25	Broken Bow Public Schools		
32-2001	Bruning-Davenport Unif. School		

Alphabetical Listing	
CO-DIST	NAME
97-3	Ed. Service Unit #3
97-1	Ed. Service Unit 1
97-10	Ed. Service Unit 10
97-11	Ed. Service Unit 11
97-13	Ed. Service Unit 13
97-15	Ed. Service Unit 15
97-16	Ed. Service Unit 16
97-17	Ed. Service Unit 17
97-2	Ed. Service Unit 2
97-4	Ed. Service Unit 4
97-5	Ed. Service Unit 5
97-6	Ed. Service Unit 6
97-7	Ed. Service Unit 7
97-8	Ed. Service Unit 8
97-9	Ed. Service Unit 9
49-103	Elba Public School
26-18	Elgin Public Schools
01-10	Elkhorn Public Schools
07-80	Elkhorn Valley School
09-9	Elm Creek Public School
20-97	Elmwood-Murdock Schools
73-30	Elwood Public Schools
55-561	Emerson-Hubbard Com Schools
60-95	Eustis-Farnam Public Schools
22-90	Exeter-Milligan-Friend Public Schools
33-8	Fairbury Public Schools
19-56	Falls City Public Schools
34-25	Fillmore Central Public Schools
29-3	Fort Calhoun Community School
50-506	Franklin Public Schools
05-1	Fremont Public Schools
58-1	Fullerton Public School
77-1	Garden County Schools
21-16	Gering Public Schools
09-2	Gibbon Public Schools
28-2	Giltner Public Schools
61-10	Gordon-Rushville Public Schools
18-20	Gothenburg Public Schools

Alphabetical Listing	
CO-DIST	NAME
08-2	Grand Island Public Schools
59-37	Gretna Public School
28-91	Hampton Public Schools
13-8	Hartington Public School
30-11	Harvard Public Schools
14-18	Hastings Public Schools
61-3	Hay Springs School
79-79	Hayes Center Public School
17-96	Heartland Community Schools
65-10	Hemingford Public School
15-37	Hershey Public Schools
41-75	High Plains Community Schools
67-70	Hitchcock Public Schools
37-44	Holdrege Public Schools
70-31	Homer Community School
43-70	Howells-Dodge Public School
19-70	Humboldt Table Rock Steinauer
10-67	Humphrey Public Schools
57-50	Johnson Co. Central Public School
44-23	Johnson-Brock Public Schools
09-7	Kearney Public Schools
14-3	Kenesaw Public School
82-100	Keya Paha Co. High School
71-1	Kimball Public Schools
10-5	Lakeview Community Schools
13-54	Laurel-Concord-Coleridge Public Schools
42-5	Lawrence-Nelson Public School
43-39	Leigh Community School
54-69	Lewiston Consolidated Schools
18-1	Lexington Public Schools
39-3	Leyton Public School
02-1	Lincoln Public Schools
98-11	Lincoln Regional Center
56-15	Litchfield Public Schools
05-594	Logan View Public Schools
37-55	Loomis Public School
20-32	Louisville Public Schools

Alphabetical Listing

CO-DIST	NAME
56-1	Loup City Public Schools
88-25	Loup County Public School
31-20	Lyons-Decatur NE Schools
07-1	Madison Public Schools
02-148	Malcolm Public School
15-7	Maxwell Public School
60-46	Maywood Public Schools
48-17	McCook Public Schools
17-83	McCool Junction Public Schools
90-90	McPherson Co High School
06-72	Mead Public Schools
60-125	Medicine Valley Public Schools
33-303	Meridian Public School
16-5	Milford Public Schools
01-17	Millard Public Schools
21-2	Minatare Public Schools
52-503	Minden Public Schools
21-31	Mitchell Public Schools
21-11	Morrill Public Schools
93-1	Mullen Public Schools
11-111	Nebraska City Public Schools
98-12	Nebraska Correctional Youth Fac.
00-DE	Nebraska Dept of Education
98-4	Nebraska Youth Academy
26-9	Neligh-Oakdale Public Schools
07-13	Newman Grove Public Schools
12-501	Niobrara Public Schools
07-2	Norfolk Public Schools
02-160	Norris School District 160
05-595	North Bend Central Public Schools
15-1	North Platte Public Schools
08-82	Northwest High School
31-14	Oakland-Craig Public School
68-1	Ogallala Public Schools
55-16	Omaha Nation Public School
36-7	O'Neill Public Schools
47-5	Ord Public Schools

Alphabetical Listing

CO-DIST	NAME
41-19	Osceola Public School
40-542	Osmond Community Schools
18-4	Overton Public Schools
46-49	Palmer Public School
11-501	Palmyra District OR 1
59-27	Papillion LaVista Public Schools
54-1	Pawnee City Public Schools
68-6	Paxton Consolidated Schools
55-1	Pender Public School
74-20	Perkins County Schools
40-2	Pierce Public Schools
40-5	Plainview Public Schools
20-1	Plattsmouth Community Schools
09-105	Pleasanton Public School
35-1	Ponca Public School
39-9	Potter-Dix Public Schools
01-54	Ralston Public Schools
13-45	Randolph Public Schools
09-69	Ravenna Public Schools
02-161	Raymond Central Public School
23-75	Riverside Public Schools
45-2	Red Cloud Community Schools
81-100	Rock County Public Schools
86-71	Sandhills Public School
30-501	Sandy Creek Public Schools
12-505	Santee Community Schools
04-84	Sargent Public Schools
43-123	Schuyler Community Schools
21-32	Scottsbluff Public Schools
05-62	Scribner-Snyder Comm. Schools
16-9	Seward Public Schools
41-32	Shelby Public Schools
09-19	Shelton Public Schools
34-54	Shickley Public School
39-1	Sidney Public Schools
14-123	Silver Lake Public Schools
80-500	Sioux County High School
78-95	South Platte Schools

Alphabetical Listing

CO-DIST	NAME
70-11	South Sioux City Comm School
03-1	Southern Public Schools
38-540	Southern Valley Schools
48-179	Southwest Public Schools
59-46	Springfield Platteview Comm. Sch.
23-17	St. Edward Public School
49-1	St. Paul Public School
53-3	Stanton Community School
87-501	Stapleton Public Schools
57-33	Sterling Public Schools
36-44	Stuart Public School
18-101	Sumner Eddyville Miller School
26-115	Summerland Public Schools
42-11	Superior Public Schools
15-55	Sutherland Public School
30-2	Sutton Public Schools
11-27	Syracuse-Dunbar-Avoca School
31-1	Tekamah-Herman Schools
32-70	Thayer Central Comm. Schools
89-1	Theford Public Schools
33-300	Tri-County Schools
58-30	Twin River Public Schools
66-6	Valentine Community Schools
12-583	Verdigre Public Schools
98-9	W Kearney High School YR & TC
06-39	Wahoo Public School
27-560	Wakefield Community School
15-565	Wallace School District 65R
55-13	Walthill Public School
72-536	Wauneta-Palisade Public Schools
12-576	Wausa Public School
02-145	Waverly School District 145
27-17	Wayne Community Schools
20-22	Weeping Water Public Schools
36-239	West Holt Public School
24-1	West Point Public School
01-66	Westside Community Schools

Alphabetical Listing

CO-DIST	NAME
84-45	Wheeler Central Schools
22-82	Wilber-Clatonia Public Schools
52-1	Wilcox-Hildreth Public Schools
55-17	Winnebago Public School
27-595	Winside Public School
24-30	Wisner-Pilger Public Schools
08-83	Wood River Jr-Sr High School
13-101	Wynot Public Schools
17-12	York Public Schools
98-6	Youth Development Center
06-9	Yutan Public School

NPERS STAFF LISTING

The following is a list of NPERS staff members.

INTERIM DIRECTOR	DEPUTY DIRECTOR
Tyler Cummings	Tyler Cummings

ACCOUNTING
Teresa Zulauf - Manager
Samantha Spieker
Stephanie Harral

INTERNAL AUDITING
Vanessa Hohlen - Manager
Eva Priebe
Caitlin Glenn
Aaron McArthur

FORMS FOR SCHOOL EMPLOYERS

OBTAINING THE NECESSARY FORMS

Forms are subject to updates throughout the year. School reporting agents will be notified via email when a form is updated. Please refer to the NPERS website at npers.ne.gov for current versions.

FORM NAME	FORM NUMBER
Order Form	NPERS0205
ACH Debit Authorization Form	NPERS0710
Adjustment Report	NPERS6200
Application for Vesting Credit/Prior Service	NPERS2100
Beneficiary Designation form (and Supplemental)	NPERS1300
Employer Contact	NPERS6305
Non-Contributing School Member	NPERS2400
School Verification of Salary	NPERS3800
Verification of Service Record	NPERS2000
Sample Substitute Log	Substitute Log
Sample Extra Duty Log	Extra Duty Log

REQUESTING FORMS BY MAIL OR FAX

Use Order Form (NPERS0205) to order quantities of NPERS' forms or other publications. These materials will only be sent upon request.

Complete the required information in the upper portion of the Order Form. In the space provided, indicate the quantity of each form needed. An authorized Reporting Agent must sign this form.

OBTAINING FORMS ONLINE

Forms may also be printed from the NPERS website: NPERS.NE.GOV.

Many forms available on the NPERS website are enhanced forms which contain "open" fields allowing users the option to:

1. Enter information using their computer.
2. Print, sign, date, and notarize (if needed).
3. Then submit to NPERS.