



EXAMPLE 6: Moving from one Job Category to another – RU to R

In this example, the member was reported as RU for January, February, and March 2017 but is employed with another LAU as R. A member cannot be reported under two job categories during a period. Therefore, the member needs to be moved from RU to R as follows:

Form 9s can be found at www.nmerb.org, click on Employers tab, under Forms for Employer Contribution Reporting.

- **Form 9** – Regular Members reported as “R” and “RU”
- **Form 9a** – ARP Members reported as “AP”
- **Form 9b** – Return to Work, ERA or PERA, reported as “RT”, “RP”, “TU”, and “PU”
- **Form 9c** – No Contributions - Return to Work Exception – reported as “RE”, “RW”, and “PT”

Because we will be moving from one job category to another, two Form 9s will be needed. One Form 9 will have negative amounts to remove the RU wages, the other Form 9 will have positive amounts to add to the R job category.

To remove the wages reported under the incorrect RU job category complete the Form 9 as follows:

Enter the **School Name**, **Employee Name**, **Employee SS#**, **Adjustment file**, check the **Overpayment** line and the **RU** job category line.

SCHOOL NAME: ABC School						
EMPLOYEE NAME: John Johnson	EMPLOYEE SS#: 123-45-6789					
<table border="1"> <tr> <td>TOTAL ADJUSTMENT AMT: \$ (981.00)</td> <td><i>The total must be reported on Line I of the Form 100 in the Under or Over payment Columns</i></td> </tr> <tr> <td colspan="2">Total adj. = (2) + (3) below</td> </tr> </table>	TOTAL ADJUSTMENT AMT: \$ (981.00)	<i>The total must be reported on Line I of the Form 100 in the Under or Over payment Columns</i>	Total adj. = (2) + (3) below		*Adjustment(s) will appear on electronic file named: ABC042017W1	
TOTAL ADJUSTMENT AMT: \$ (981.00)	<i>The total must be reported on Line I of the Form 100 in the Under or Over payment Columns</i>					
Total adj. = (2) + (3) below						
PLEASE CHECK ONE:						
<input checked="" type="checkbox"/> Overpayment	<i>(Amounts must be shown as negative)</i>	<input type="checkbox"/> R				
<input type="checkbox"/> Underpayment	<i>(Amounts must be shown as positive)</i>	<input checked="" type="checkbox"/> RU				

Next, enter an explanation for the adjustment:

Explanation of adjustment. Member was reported as RU but works for another LAU as R, move from RU to R.
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Then, complete the **Period to be Adjusted** and **Salary and Contributions** sections:

**If removing more than one period, each period should be entered on a separate line.

The period to be adjusted will always be the last day of the month you are adjusting.

EACH PERIOD TO BE ADJUSTED	SALARY	MEMBER CONTRIBUTIONS	EMPLOYER CONTRIBUTIONS
1/31/2017	\$ (1,500.00)	\$ (118.50)	\$ (208.50)
2/28/2017	\$ (1,500.00)	\$ (118.50)	\$ (208.50)
3/31/2017	\$ (1,500.00)	\$ (118.50)	\$ (208.50)
TOTALS:	\$ (4,500.00) (1)	\$ (355.50) (2)	\$ (625.50) (3)

The **Member** and **Employer Contributions** column totals are added and entered on the **Total Adjustment Amount**:

TOTAL ADJUSTMENT AMT: \$ (981.00) Total adj. = (2) + (3) below	<i>The total must be reported on Line I of the Form 100 in the Under or Over payment Columns</i>	*Adjustment(s) will appear on electronic file named: ABC042017W1
	(Note: A red arrow points to the 'TOTAL ADJUSTMENT AMT' field in the original image)	

The **Total Adjustment Amount** must show on the Form 100 on the **Overpayment line**, it is not reflected under Salaries, Employee Contrib. or Employer Contrib.

Administrative Unit: ABC School	For Period Ending: 04/30/2017
Electronic Report Filename: ABC042017W1	Wire Date: 05/15/2017
Educational Retirement Act Contributions (R) wages greater than \$20,000.00	
\$ 10,000.00 Salaries	\$ 1,070.00 Employee Contrib. (10.70%)
\$ 1,390.00 Employer Contrib. (13.90%)	\$ 1,107.00 Underpayments
Overpayments	Total 'R' Contributions 3,567.00
Educational Retirement Act Contributions (RU) wages under \$20,000.00	
\$ 4,000.00 Salaries	\$ 316.00 Employee Contrib. (7.90%)
\$ 558.00 Employer Contrib. (13.90%)	\$ (981.00) Overpayments
Underpayments	Total 'RU' Contributions (109.00)

Each period listed on the RU Form 9 should appear on the Work Report as an adjustment and a negative amount. For this Form 9 there should be three negative entries, marked as adjustments, on the Work Report.

Next, complete a Form 9 with positive amounts to move the wages and contributions to the R job category.

Enter the **School Name, Employee Name, Employee SS#, Adjustment file**, check the **Underpayment line** and the correct job category. The **Total Adjustment Amount** is filled in after entering the contributions below.

SCHOOL NAME:	ABC School		
EMPLOYEE NAME:	John Johnson	EMPLOYEE SS#:	123-45-6789
TOTAL ADJUSTMENT AMT: \$ 1,107.00		<i>The total must be reported on Line I of the Form 100 in the Under or Over payment Columns</i>	
Total adj. = (2) + (3) below		*Adjustment(s) will appear on electronic file named: ABC042017W1	
PLEASE CHECK ONE:			
	<input type="checkbox"/> Overpayment	<i>(Amounts must be shown as negative)</i>	<input checked="" type="checkbox"/> R
	<input checked="" type="checkbox"/> Underpayment	<i>(Amounts must be shown as positive)</i>	<input type="checkbox"/> RU

Next, enter the explanation for the adjustment:

Explanation of adjustment. Member was reported as RU but works for another LAU as R, move from RU to R.
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Then, complete the **Period, Salary, Member Contributions, and Employer Contributions**.

<u>EACH PERIOD TO BE ADJUSTED</u>	<u>SALARY</u>	<u>MEMBER CONTRIBUTIONS</u>	<u>EMPLOYER CONTRIBUTIONS</u>
1/31/2017	\$ 1,500.00	\$ 160.50	\$ 208.50
2/28/2017	\$ 1,500.00	\$ 160.50	\$ 208.50
3/31/2017	\$ 1,500.00	\$ 160.50	\$ 208.50
TOTALS:	\$ 4,500.00	\$ 481.50	\$ 625.50
	(1)	(2)	(3)

The **Member and Employer Contributions** column totals are added and entered on the **Total Adjustment Amount**:

TOTAL ADJUSTMENT AMT: \$ 1,107.00	<i>The total must be reported on Line I of the Form 100 in the Under or Over payment Columns</i>		*Adjustment(s) will appear on electronic file named: ABC042017W1
Total adj. = (2) + (3) below			

The **Total Adjustment Amount** must show on the Form 100 on the **Underpayment line**, it is not reflected under Salaries, Employee Contrib. or Employer Contrib.

Administrative Unit: <u>ABC School</u>			For Period Ending: <u>04/30/2017</u>		
Electronic Report Filename: <u>ABC042017W1</u>			Wire Date: <u>05/15/2017</u>		
Educational Retirement Act Contributions (R) wages greater than \$20,000.00					
\$ 10,000.00	\$ 1,070.00	\$ 1,390.00		\$ 1,107.00	\$ 3,567.00
Salaries	Employee Contrib. (10.70%)	Employer Contrib. (13.90%)	Overpayments	Underpayments	Total 'R' Contributions
Educational Retirement Act Contributions (RU) wages under \$20,000.00					
\$ 4,000.00	\$ 316.00	\$ 556.00	\$ (981.00)		\$ (109.00)
Salaries	Employee Contrib. (7.90%)	Employer Contrib. (13.90%)	Overpayments	Underpayments	Total 'RU' Contributions

For each period listed on the Form 9, an entry should appear on the Work Report as an adjustment. For this Form 9 there should be three positive adjustments.

If you need help creating the adjustments on the Work Report, please contact your software provider.

If you have questions, please contact an NMERB analyst:

Angelina Romero	Phone: 505-476-6106	Email: Angelina.Romero@state.nm.us
Rosalie Garcia	Phone: 505-476-6144	Email: Rosalie.Garcia1@state.nm.us
Tyler Runyan	Phone: 505-476-6101	Email: Tyler.Runyan2@state.nm.us
Megan Mannila	Phone: 505-476-6105	Email: Megan.Mannila@state.nm.us

EXAMPLE 6: Moving from one Job Category to another – RU to R

EDUCATIONAL RETIREMENT BOARD
 701 CAMINO DE LOS MARQUEZ
 P.O. BOX 26129
 SANTA FE, NM 87502-0129
 PHONE: (505) 827-8030 FAX NUMBER: (505) 827-8010



ADJUSTMENTS TO MONTHLY REPORTS
Regular Members "R" and "RU"

This form must be completed, signed and submitted to the Educational Retirement Board when an employee has been over or under paid and the incorrect amount was reported on a **previous** report. To prevent an overpayment of withdrawn (refunded) contributions, fax to this office as soon as the error is discovered and retain the original for your records.

***Remember that the electronic file should include all entries as they appear on this form.**

SCHOOL NAME: ABC School

EMPLOYEE NAME: John Johnson EMPLOYEE SS#: 123-45-6789

TOTAL ADJUSTMENT AMT: \$ <u>(981.00)</u>	<i>The total must be reported on Line 1 of the Form 100 in the Under or Over payment Columns</i>	*Adjustment(s) will appear on electronic file named: <u>ABC042017W1</u>
<small>Total adj. = (2) + (3) below</small>		

PLEASE CHECK ONE:

Overpayment *(Amounts must be shown as negative)* R
 Underpayment *(Amounts must be shown as positive)* X RU

NOTE: If this adjustment is due to a Job Category reported in error you might need to complete 2 Form 9's. Refer to instructions.

Explanation of adjustment. Member was reported as RU but works for another LAU as R, move from RU to R.

EACH PERIOD TO BE ADJUSTED	SALARY	MEMBER CONTRIBUTIONS	EMPLOYER CONTRIBUTIONS
<u>1/31/2017</u>	\$ <u>(1,500.00)</u>	\$ <u>(118.50)</u>	\$ <u>(208.50)</u>
<u>2/28/2017</u>	\$ <u>(1,500.00)</u>	\$ <u>(118.50)</u>	\$ <u>(208.50)</u>
<u>3/31/2017</u>	\$ <u>(1,500.00)</u>	\$ <u>(118.50)</u>	\$ <u>(208.50)</u>
TOTALS:	\$ <u>(4,500.00)</u> <small>(1)</small>	\$ <u>(355.50)</u> <small>(2)</small>	\$ <u>(625.50)</u> <small>(3)</small>

SIGNATURE OF AUTHORIZED OFFICIAL: 

DATE: 5/15/17

ERB FORM 9
 REVISED 05/28/09

EDUCATIONAL RETIREMENT BOARD
 701 CAMINO DE LOS MARQUEZ
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 SANTA FE, NM 87502-0129
 PHONE: (505) 827-8030 FAX NUMBER: (505) 827-8010



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***Remember that the electronic file should include all entries as they appear on this form.**

SCHOOL NAME: ABC School

EMPLOYEE NAME: John Johnson EMPLOYEE SS#: 123-45-6789

TOTAL ADJUSTMENT AMT: \$ <u>1,107.00</u>	<i>The total must be reported on Line 1 of the Form 100 in the Under or Over payment Columns</i>	*Adjustment(s) will appear on electronic file named: <u>ABC042017W1</u>
<small>Total adj. = (2) + (3) below</small>		

PLEASE CHECK ONE:

Overpayment *(Amounts must be shown as negative)* R
 Underpayment *(Amounts must be shown as positive)* RU

NOTE: If this adjustment is due to a Job Category reported in error you might need to complete 2 Form 9's. Refer to instructions.

Explanation of adjustment. Member was reported as RU but works for another LAU as R, move from RU to R.

EACH PERIOD TO BE ADJUSTED	SALARY	MEMBER CONTRIBUTIONS	EMPLOYER CONTRIBUTIONS
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3/31/2017	\$ 1,500.00	\$ 160.50	\$ 208.50
TOTALS:	\$ <u>4,500.00</u> (1)	\$ <u>481.50</u> (2)	\$ <u>625.50</u> (3)

SIGNATURE OF AUTHORIZED OFFICIAL: 

DATE: 5/15/17

ERB FORM 9
 REVISED 05/28/09