



P. O. Box 26129  
Santa Fe, NM 87502-0129

## **INSTRUCTIONS FOR PREPARING CONTRIBUTION FORM 100 REPORT**

The electronic reports, consisting of salaries and contributions (Employer work report file) and demographic information (member detail file), must be sent by the 15<sup>th</sup> of the month following the month covered by the Report. The ERB Form 100 must be faxed the same day that the contributions are electronically transmitted, no later than the 15<sup>th</sup> of the month following the month covered by the Report. If the fifteenth (15<sup>th</sup>) of the month falls on a Saturday, contributions and reports are to be postmarked on the preceding Friday; if the fifteenth (15<sup>th</sup>) of the month falls on a Sunday or holiday, contributions and reports are to be postmarked on the following business day. **The original, certified Form 100 must be subsequently mailed to ERB.**

In accordance with the Educational Retirement Act and ERB Rules, penalties will be assessed to the administrative unit when contributions and/or reports are not electronically transmitted, faxed and postmarked by the due date.

### **CONTRIBUTION REPORT (ERB FORM 100)**

ERB Form 100 must be signed by an authorized official of the administrative unit and submitted to ERB. This form reconciles the data submitted on the Employer Work Report (electronic file) for the Current Period.

Line I                    Salaries wages earned and paid for the current period only ***for employees whose pay is greater than \$20,000.00. Do not make adjustments to a prior period here.*** This must agree to the total of “Gross Wages” for all employees reported as “R” in the electronic Employer Work Report file.

Employee Contributions (9.40%) should be the total deductions taken from the employees pay. **Do not make adjustments to a prior period here.** Calculate to ensure that it represents 9.40% of the Current Period Salaries, plus or minus rounding differences. This must agree to the total of “Employee Contributions” for all employees reported as “R” in the electronic Employer Work Report file.

Employer Contributions (10.90%) This amount should represent 10.90% of the current Period Salaries. Calculate to ensure that it does, plus or minus rounding differences. **Do not make adjustments to a prior period here.**



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**CONTRIBUTION REPORT (ERB FORM 100) (CONTINUED)**

**Overpayment and Underpayment – Prior Period Adjustments only.**

There are two types of adjustments you may need to make for a Prior Period(s): If you have over and under payments these should be totaled separately and place each total on the correct line.

1. Correcting an entry to a members' record for a prior period, in which case you must remit one or more Form 9s. Remember whenever you have an adjustment to a prior period you must flag the record as an adjustment. Overpayments should have negative amounts. Underpayments should have positive amounts.
2. A mathematical error that is not tied to a particular member's account. You must attach a letter to the Form 100 explaining the situation.

The total of all Form 9 adjustments for this Job Category should agree to the total of the adjustment records included in the electronic Employer Work Report file or the Employer Adjustment Report file.

Total ERA Contributions should be the summation of the Employee and Employer Contributions and any over or under payments reported on this line for Job Category of "R".

Line II

Salaries wages earned and paid for the current period only ***for Employees whose pay is less than \$20,000.00.*** Do not make adjustments to a prior period here. This must agree to the total of "Gross Wages" for all employees reported with the Job Category of "RU" in the electronic Employer Work Report file.

Employee Contributions (7.90%) should be the total deductions taken from the employees pay. Do not make adjustments to a prior period here. Calculate to ensure that it represents 7.90% of the Current Period Salaries, plus or minus rounding differences. This must agree to the total of "Employee Contributions" for all employees reported as "RU" in the electronic Employer Work Report file.

Employer Contributions (12.40%) This amount should represent 12.40% of the current Period Salaries. Do not make adjustments to a prior period here. Calculate to ensure that it does, plus or minus rounding differences.



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**CONTRIBUTION REPORT (ERB FORM 100) (CONTINUED)**

**Overpayment and Underpayment – Prior Period Adjustments only.**

There are two types of adjustments you may need to make for a Prior Period(s): If you have over and under payments these should be totaled separately and place each total on the correct line.

3. Correcting an entry to a members' record for a prior period, in which case you must remit one or more Form 9s. Remember whenever you have an adjustment to a prior period you must flag the record as an adjustment. Overpayments should have negative amounts. Underpayments should have positive amounts.
4. A mathematical error that is not tied to a particular members account. You must attach a letter to the Form 100 explaining the situation.

Form 9 adjustments should agree to the total of the adjustment records included in the electronic Employer Work Report file or the Employer Adjustment Report file.

Total ERA Contributions should be the summation of the Employee and Employer Contributions and any over or under payments reported on this line for Job Category of "RU".

Line III

Salaries wages earned and paid, for the Current Period only, for all Alternative Retirement Plan (AP) employees. **Do not make adjustments to a prior period here.** This must agree to the total of the "Gross Wages" for all (AP) employees in the electronic Employer Work

Employee Contributions: DO NOT USE

Employer Contributions for ARP (3.00%) This amount should represent 3% of the Current Period Salaries, plus or minus any rounding differences.

Overpayment and underpayment (refer to instructions on page 7).

Total ARP Contributions should be the summation of Employer Contributions and any over or under payments reported on this line.



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**CONTRIBUTION REPORT (ERB FORM 100) (CONTINUED)**

Line IV            Salaries wages earned and paid, for the Current Period only, for all Return to Work (RT) employees. **Do not make adjustments to a prior period here.** This must agree to the total of the “Gross Wages” for all (RT) employees in the electronic Employer Work Report file.

Employee Contributions: DO NOT USE

Employer Contributions (20.30%) This amount should represent 20.30% of the Current Period Salaries, plus or minus any rounding differences.

Overpayment and underpayment (refer to instructions on page 7)

Total RT Contributions should be the summation of Employer Contributions and any over or under payments reported on this line.

Line V            Salaries wages earned and paid, for the Current Period only, for all Retired PERA (RP) employees **whose pay is greater than \$20,000.00.** **Do not make adjustments to a prior period here.** This must agree to the total of the “Gross Wages” for all (RP) employees in the electronic Employer Work Report file.

Employee Contributions: DO NOT USE

Employer Contributions (10.90%) This amount should represent 10.90% of the Current Period Salaries, plus or minus any rounding differences.

Overpayment and underpayment (refer to instructions on page 7)

Total RP Contributions should be the summation of Employer Contributions and any over or under payments reported on this line.



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**CONTRIBUTION REPORT (ERB FORM 100) (CONTINUED)**

Line VI            Salaries wages earned and paid, for the Current Period only, for all Retired PERA (PU) **employees whose pay is less than \$20,000.00.** **Do not make adjustments to a prior period here.** This must agree to the total of the “Gross Wages” for all (RP) employees in the electronic Employer Work Report file.

Employee Contributions: **DO NOT USE**

Employer Contributions (12.40%) This amount should represent 12.40% of the Current Period Salaries, plus or minus any rounding differences.

Overpayment and underpayment (refer to instructions on page 7)

Total PU Contributions should be the summation of Employer Contributions and any over or under payments reported on this line

The **Subtotal Contributions Amount** should be a summation of Lines I-VI above. This amount should match the “Total Contributions Paid” amount in the header record of the electronic Employer Work report.



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**CONTRIBUTION REPORT (ERB FORM 100) (CONTINUED)**

Line VII            Report Penalties paid in the Current reporting period, which will be included with the electronic submission of ERB contributions.

Line VIII           Report Invoiced amounts paid in the Current reporting period, which will be included with the electronic submission of ERB contributions

The **Total Remittance** should be the summation of Subtotal Contributions and lines VII and VIII. This is the TOTAL amount of your Deposit sent via Cash Con.

The “Electronic Report Filename” and PIN # must be included on ERB Form 100 so ERB will be able to legally tie the document to your electronic file submission.

**An authorized official of the reporting unit must sign the ERB Form 100 and the original must be mailed to ERB.**

**GENERAL CONSIDERATIONS IN PREPARING CONTRIBUTION REPORTS**

**For the pay period ending June 30 in each fiscal year, please include deferred July and August teacher salary payments. DO NOT include salary payments to be made on contracts beginning on or after July 1.**

Include termination pay on the report covering the month in which termination occurs when possible. **If you send termination pay the month following termination it must be marked as an adjustment with the proper period end date, and you must remit the appropriate Form 9.** Please refer to ERB Rule II regarding coverage of members. If any point is not clear to you, please write to Steve Moreno (Manager, Member Benefits Division) for clarification.

R 9.40% and RU 7.90% Withholding

Show actual percentage of ERA contributions withheld from each member’s gross earnings.

Hire Date

Employment date must be entered only for an employee hired within the period covered in the Current Period Report. You must show the exact date of employment.

Termination Date

You must show the date when an employee terminates. **(In the month where termination occurs and again if paid the month following termination)** Always indicate the exact date of termination and report the final termination pay.



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#### Gross Earnings

Gross earnings shall be taken to mean the gross salary before any deductions, including tax shelters (whether covered by contract or not), during the current period. **Do not increase or decrease this amount by prior period adjustments.**

#### ARP Employer Contributions 3.00%

Show 3% employer contributions for the “AP” Program with the calculation based on each member’s gross earnings.

#### RTW Employer Contributions 20.30%

Show the 20.30% employer contributions for the “RT” Program contributions based on each member’s gross earnings.

#### PERA Retiree Employer Contributions

Show the 10.90% employer contributions for the “RP” or 12.40% for the “PU” contributions based on each member’s gross earnings.

#### Adjustments

Adjustments must be submitted to the Educational Retirement Board when an employee has been over- or underpaid and the incorrect amount was reported on a previous Employer Work Report file (remember to use the appropriate Contribution rates for the period you are adjusting). To prevent an overpayment of withdrawn contributions, please submit an electronic adjustment report to this office as soon as any errors are discovered. Adjustment records can be included in the regular Employer Work Report file. An adjustment report has the exact format of the Employer Work Report file, but all of the records contained in the electronic file are flagged as adjustments and the file name is changed (see attached filename specifications). Ensure that the proper Job Category is entered, the adjustment flag is marked or turned on, and enter the period end date that you wish to correct, not the current period end date.

Include these adjustment amounts on the ERB Form 100 as either “Overpayment” or “Underpayment”, complete the appropriate Form 9’s. Fax the forms to ERB when you send the electronic file.

Member contributions should be included for Job Category of “R” at 9.40% or “RU” at 7.90% only.

Employer contributions also vary depending on the program as follows:

“R” = 10.90%	“RE” = 0%
“RU” = 12.40%	“AP” = 3.00%
“RT” = 20.30%	“RP” = 10.90%
“PU” = 12.40%	“RW” = 0%
“LW” = No earnings or contributions.	



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When sending information for a “PT” employee do not send wage information, contribution information should be zero. We need all other information on the member including the FTE percentage (should be .25 or less).

ERA retirees who are not expected (either through contract or verbal agreement) to receive earnings that exceed \$15,000 (reported as “RE”) or ERA retirees who are employed .25 FTE or less (reported as “RW”) during the fiscal year July 1-June 30 must be reported in the electronic Employer Work Report. Such employment includes part-time employment. The “Guidelines for Determining FTE under ERB Rule II D” and “Employee –vs- Independent Contractor (IC) Determination” Forms have been made part of this forms and instructions packet. Please refer to these guidelines when applying the .25 FTE provisions. (For additional information on the re-employment of retirees, please refer to ERB Rule VII, Section B.)

If the retiree is expected to exceed the cumulative earnings of \$15,000.00 or to work more than .25 FTE, contributions must be withheld and reported on ERB Form 100. Please notify ERB as soon as possible so the Retiree can be removed from the ERA Annuitant payroll, to avoid overpayment to the member. The member would be required to reimburse ERB all overpayments made on his/her pension, which could create a hardship.

#### Revocation of Exemption

When an exempt provisional member (classified staff who, prior to 1971, chose not to participate in the ERA) wishes to revoke his/her exemption, the member must contact ERB to formally revoke the exemption. Contributions are withheld the first of the month following the date of revocation.