

## **NJ Division of Pensions and Benefits File Usage Instructions**

### **Introduction**

Information has been furnished for all current active pension fund members for the LRS, TPAF, PERS, PFRS, JRS and SPRS pension funds.

### **Key for matching files**

Member name and Year of Birth fields have been provided for all member files so that a unique key can be developed and placed on all member files to support matching processes.

### **Public Employment**

For actively contributing members in 4<sup>th</sup> quarter, 2013, a record is present for each employer that reported salary for that member.

Using the key and matching between active member files, pension fund members can be identified who are actively working in more than one pension fund location (Duals).

### **Multiples**

In TPAF and PFRS, for active members that are currently employed at more than one location at the same time (Multiples), the location name on the active member file and salary associated with that employer will be different on each record.

### **Reported Salary**

The salary on each active member record is the actual salary reported by the employer in calendar year 2013. The salary does not include compensation for extra work performed beyond the normal workday, such as overtime. Nor does it include bonuses or extra pay for temporary work assignments.

The 2013 salary that was reported by employers may include retroactive payments earned for employment in previous years. For local employers, retroactive salary increases are reported in the quarter in which they are paid to the member, and are reported as one all inclusive quarterly salary. Since retroactive salary increases can go back for multiple years, the 2013 salary that was reported by employers could be more than the members' annual base salary. A member can also receive 2 or more salary increases in the same quarter, which for example, is the result of a retroactive salary increase and a change in title.