



## **Frequently Asked Questions — Retroactive Salary Reporting**

**Q: What is the benefit to me as an employer by introducing a new method to report and pay for retroactive salary changes?**

A: There are many benefits for you as an employer with the new process:

- Report will be on EPIC to review and process
- Automated calculations for Pension and Contributory Insurance.
- Files will be available on EPIC for future reference
- Ease of payments through Transmittal Electronic Payment System (TEPs)
- Similar to the IROC reporting screens

**Q: Why can't I enter retro salary changes on the quarterly IROC?**

A: In 1<sup>st</sup> quarter 2009 the Division Policy was that retro salary be reported separately. The quarterly IROC only updates the salary for that particular quarter. No other changes for previous quarters should be reported as this will interfere with the employee annual salary for reporting and retirement purposes

**Q: If I log out and log back in, will I lose the changes I have already made?**

A: No. When you reopen the file your changes should be there.

**Q: How can I print my report?**

A: It should be noted that retroactive salary reports processed in EPIC will be available for viewing on Epic at any time. If you need a printed record it is recommended that you sort the report by salary difference, pension or CI amount. Click the column label ( *Salary Difference, Pension, CI, or Flag*) to sort the report by that column. This sort will allow you to view the employees who have adjustments. Simply make a screen print

**Q: I changed the salary but I cannot change the normal pension or contributory insurance amount?**

A: When a members salary is changed, the normal pension and/or contributory insurance amount due is automatically calculated. This cannot be changed by the location.

**Q: I cannot make a change to the Supplemental Annuity Collective Trust(SACT)/Tax-Sheltered Annuity contribution on the Retroactive Salary Report?**

A: SACT/TSA contributions are not part of retroactive salary reporting

**Q: Can I mail a check to the Division of Pensions and Benefits for the retro salary report?**

A: No, payment for all retroactive salary reports reported through the new process must be processed through the Transmittal of Electronic Payment System (TEPS).

**Q: Is there a tolerance amount?**

The TEPs payment must match the Pension and Contributory Insurance totals in order for the Retroactive Salary Report file to be processed. If the payment exceeds the report amount, the report will be processed. The amount will not be automatically refunded to your location and the reimbursement will take some time to process. Balances may be used to reduce the amount needed for the next Retroactive Salary report

**Q: Can I report retro if a member was on workers compensation?**

A: No, when a member is on workers compensation they are not entitled to a salary increase. Therefore, you cannot submit a retro for the time period they are on workers compensation.

**A: I am finished my Retroactive Salary Report but can't submit it?**

A: Please verify that you have made a TEPs payment. Remember you can view your payment history on the internet. The Pension and Contributory Insurance amounts should match the report totals in order for file submission.

**Q: I sent my Retroactive Salary Report but forgot to change an employee; can I get the report back?**

A: No, once a payment has been made and the report is submitted you cannot get the report back. You may ask for a new report and submit a change for that employee. If the contract was submitted with the original file and it creates a hardship to re-submit, call the IROC hotline telephone number (609) 777-2115.

**Q: An employee did not show up on my Retroactive Report for the Quarter I requested?**

A: If an employee did not show up then the employee was not reported for the Quarters you are requesting. The retroactive salary reporting system can only update an employee's salary that has already been reported on the IROC. No service can be added to an account using this process. If the member did work you must submit a letter to the Audit Section at PO Box 295 Trenton, NJ 08625 along with the contributions on a separate cover letter and check detailing the salary for the quarter and months worked.

**Q: I submitted a contract. When can I expect an email informing me the file is available?**

A: The certifying officer can expect an email within two weeks. If you have not received an email or been contacted by a Division of Pensions and Benefits staff member first look in EPIC to see if the file is available.

**Q: I got a negative retro salary change error, why?**

A: If you received a negative retro salary error message it indicates that you reported a lower salary than what was previously reported or you failed to put the higher salary effective after the retro you are reporting. If a salary was reported incorrectly and the correction results in a lesser pension contribution you must submit a letter to the Audit Section at PO Box 295 Trenton, NJ 08625 in order to correct it.

**Q: Can I report an hourly or part time worker?**

A: Yes you can report hourly and part time employees who participate in TPAF, PERS, or PFRS. When an hourly member receives a Retro you must annualize the quarterly salary in every quarter effected by the Retroactive Salary Adjustment. If a subsequent quarter was reported accurately on the IROC, please annualize the accurate salary and enter it after the last adjusted quarterly salary.

**Q: I neglected to include a pensionable 6<sup>th</sup> period in the proper quarter. How do I include this on a retroactive salary report?**

A: When a 10 or 12 month employee receives a pensionable 6<sup>th</sup> period and a retroactive salary adjustment occurs you must annualize the quarterly salary in each quarter for which the 6<sup>th</sup> period was taught in the Retro Salary Report. Beginning the quarter the 6<sup>th</sup> period has ended you must enter the correct annual salary as it was reported on the IROC thru the current posting.

Please see below for the following example:

A ten month employee earned \$1,500 pensionable salary for teaching a 6<sup>th</sup> period in the fall of 2013. This was not reported on the IROC timely and must be entered as retroactive salary. The annual salary before adding the 6<sup>th</sup> period pay is \$45,250 or 4,525 per month. For four months September through December 2013 the monthly salary should have included an extra \$375 ( $\$1,500/4$ ) for the pensionable sixth period. This would make the monthly salary \$4,900 and thus the annual would be \$49,000 for this ten month employee in the months that they taught the 6<sup>th</sup> period.

Therefore you may report the retroactive amount as follows:

Effective date 09/01/2013	New Yearly Base Salary \$49000.00
Effective date 10/01/2013	New Yearly Base Salary \$49000.00
Effective date 01/01/2014	New Yearly Base Salary \$45250.00

The retro salary detail for this employee:

Location : 01-00248-00 SAYREVILLE BD OF ED\_SELOVER ELM

### Retro Salary Detail

Member Name: ANDERSON, CHERYL  
Member ID: 1-0592575

	Originally Reported		New Base	Pension	CI	Comments
	Mos	Salary				
<b>2013</b>						
3QTR. 2013	3	4525	4900	25.43	1.50	
4QTR. 2013	3	13575	14700	76.28	4.50	
<b>Year Total</b>			<b>19600</b>	<b>101.71</b>	<b>6.00</b>	
<b>2014</b>						
1QTR. 2014	3	13575	13575	0.00	0.00	
<b>Year Total</b>			<b>13575</b>	<b>0.00</b>	<b>0.00</b>	
<b>Grand Total</b>			<b>33175</b>	<b>101.71</b>	<b>6.00</b>	

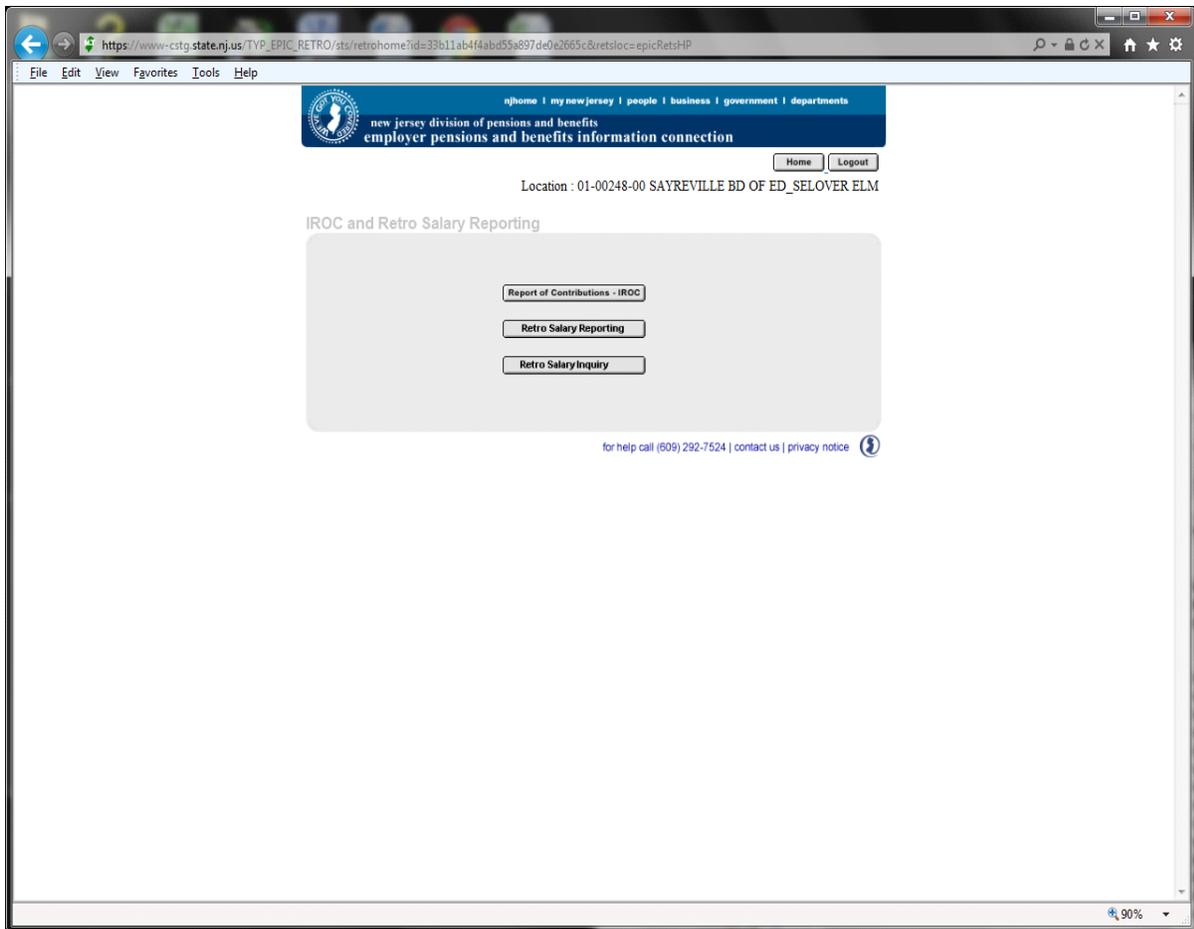
Please select a row to update New Base salary.

The retro salary difference will reflect \$1,500 in 6<sup>th</sup> period pay

**Q: How can I tell if my Retroactive Report was processed and if payment was received? How do I view the status of other retro salary files?**

The Retroactive salary Inquiry Selection screen will detail every step of the Retro Process. The possible statuses are: not received, received, audit complete, miscellaneous complete or waiting for payment.

You may view file status both current and historic by using the retro salary inquiry on EPIC. This screen can be accessed by using the retro salary inquiry button below the retro salary reporting button.



[njhome](#) | [my new jersey](#) | [people](#) | [business](#) | [government](#) | [departments](#)  
 new jersey division of pensions and benefits  
 employer pensions and benefits information connection

[Home](#) [Logout](#)

Location : 02-20130-00 PLAINFIELD CITY

Retro Salary Inquiry Selection

STATE OF NEW JERSEY  
 DEPARTMENT OF THE TREASURY  
 DIVISION OF PENSION AND BENEFITS  
 P.O. BOX 295  
 TRENTON, N.J. 08625-0295

Inquiry Selection				
Location	Status	Effective Date	Submit Date	Comments
02-20130-00	Not Received	04/01/2010		

Page 1 of 1      5      View 1 - 1 of 1

Please Double Click the row to see details.