



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF PENSIONS AND BENEFITS
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June 2019

TO: Certifying Officers, All Funds
FROM: New Jersey Division of Pensions & Benefits (NJDPB)
SUBJECT: Certification of Service and Final Salary for Retirement

This letter addresses updated procedures for certifying an employee's final service and salary at retirement, along with new procedures for reporting changes to a previously submitted certification or a retroactive service or salary change after retirement.

CERTIFYING FINAL SALARY

When an employee files for retirement, the Certifying Officer receives email notification to complete the *Certification of Service and Final Salary*. Employers must access the online Retirement Certification application in the Employer Pensions and Benefits Information Connection (EPIC) to submit the completed certification.

The NJDPB encourages employers to remit a *Certification of Service and Final Salary* no earlier than 90 days before a member's retirement date. This timeframe helps to ensure that the most accurate service and salary information is being provided.

Employers should not enter projected salaries on the *Certification of Service and Final Salary*. Only the salary that the member earns on which pension contributions are paid should be reported for the last 12 months of service immediately preceding the member's retirement date. If a revision in service or salary is required, please adhere to the following procedures:

REPORTING CERTIFICATION REVISIONS

Before Retirement

A mailbox has been created for employers to notify the NJDPB of a change made after the *Certification of Service and Final Salary* has been submitted, but before the member's retirement date. Employers should send an email to ***RetCerts@treas.nj.gov*** which includes:

- The member's name;
- The membership number or last four digits of the member's Social Security number; and
- A note stating there has been a change in salary (or some other item).

Upon receipt, the member's case will be reverted to a "Pending Certification" status, and employers will be requested to complete and submit a new *Certification of Service and Final*

Salary via EPIC. **Note:** Providing the revised information in the email does not exempt employers from completing a new *Certification of Service and Final Salary*. The member's retirement will remain in a pending status until a new certification is received via EPIC.

After Retirement

If a member receives a retroactive salary increase after retirement, the employer should submit a signed contract, resolution, approved board minutes, or a signed salary guide approving the increase as an attachment via email to: ***Pensions-Audit@treas.nj.gov***

If you do not have the capability to send an attachment via email, you may mail it to:

New Jersey Division of Pensions & Benefits
Attention: Audit Section
P.O. Box 295
Trenton, NJ 08625-0295.

Upon approval by the Audit section, an email will be sent confirming access to the Internet-based Report of Contributions (IROC) and Retro Salary Reporting screen. This screen provides employers with access to the following pension reporting applications:

- Report of Contributions – IROC (to access the quarterly report);
- Retro Salary Reporting (to create, modify, or submit a retroactive salary report); or
- Retro Salary Inquiry (to check the status of an existing retro salary report).

ITEMS REQUIRING SPECIAL ATTENTION

The *Certification of Service and Final Salary* contains questions requiring special attention. Please ensure you are answering these questions thoroughly and to the best of your knowledge. These include:

- Certifying an employee was dismissed – The reason for dismissal and copies of proof are required before the processing of the retirement application can continue.
- Reporting the date of the last pension deduction – A member must terminate employment before his or her retirement date. Continuing employment after the date of the last pension deduction could deem the employee's retirement non-bona fide.
- Reporting a leave of absence – If the last day of active service was 31 or more days prior to the retirement date, the employer must indicate whether or not the member was on an official paid or unpaid leave of absence and enter the beginning and end dates of each leave.
- Workers' Compensation – If an employee is receiving periodic benefits under a claim filed for Workers' Compensation based on an injury incurred as a result of service performed in public employment, a copy of the award letter with the name and full mailing address of the Workers' Compensation carrier must be provided.

- Significant pay increases – If the employee received a significant pay increase in the year prior to terminating employment, supporting documentation must be submitted before the processing of the retirement application can continue.
- Returning to work after retirement – An employer or employee may not make any pre-arrangements for the employee to return to employment after retirement in any capacity with that employer on either a paid or volunteer basis.

OTHER CONSIDERATIONS

Copies of the employee's proof of age should not be faxed to the NJDPB. Employees should use the Online Document Submission via MBOS to submit member and/or spouse proof of age. The document is automatically updated in the member's account and the member will receive a confirmation of receipt.

In some cases a certification cannot be submitted through EPIC and a paper *Certification of Service and Final Salary* is required. These forms have been revised and, when permitted, employers should always download the most recent versions directly from the NJDPB website: ***www.nj.gov/treasury/pensions***

CERTIFICATION ACCESS AND ASSISTANCE

Information on how to assign access to EPIC applications, along with help using EPIC, the IROC, or the Retroactive Salary Reporting System can be found on our website at: ***www.nj.gov/treasury/pensions***

For additional questions or assistance, please contact the NJDPB Office of Client Services at 609-292-7524 (select prompt #2 for the Employer line), or send an email to: ***pensions.nj@treas.nj.gov***