Humboldt County Office of Education

Beginning of the Year Payroll Workshop

August 17, 2017
9:00 am – 12:00 pm

AGENDA

- Welcome and Introductions

- Retirement Updates
  - Estelle Hawley

- Payroll Updates
  - Lori Rhinehart

- Open Discussion
  - All
1 PAYROLL
   a District - Payroll Contact List
   b Payroll Prelist - New Employees And Retirement Edits
      Warning 22 - Payroll Name does not match RVR
      Warning 31 - Classified service may qualify for PERS
   c Ret Edit Combo
      Project - Clean up database
2 PERS
   a Coaching Stipends
      Stipend Salary Schedule
      Pay Rate - Publicly Available Salary Schedule
      How to Attach a Reasonable Pay Rate
   b Reporting Compensation
      Earnings - Can not pay someone if they have not worked in that service period
   c Special Compensation
      Retroactive Special Compensation - Reporting
   d Reciprocity
3 STRS
   a ES372 Election Form
      Membership effective date
   b PERS / STRS Retirees
4 RETIREMENT
   a Retirement Download
      Ret Bases
   b Dist 20 General Ledger
      Collect - Employee Contributions
      Refund - Employee Contributions
<table>
<thead>
<tr>
<th>District</th>
<th>Payroll Process by No Humboldt</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 HCOE</td>
<td>Melody Murphy 445-7057</td>
</tr>
<tr>
<td>02 ARCATA</td>
<td>Judy Hollifield 822-0351</td>
</tr>
<tr>
<td>05 BLUE LAKE</td>
<td>Meredith Moorehead 668-5674</td>
</tr>
<tr>
<td>07 BRIDGEVILLE</td>
<td>Jessica Springer 777-3311</td>
</tr>
<tr>
<td>09 CUTTEN</td>
<td>Jeannemarie Baker 441-3900</td>
</tr>
<tr>
<td>12 EUREKA CITY SCHOOLS</td>
<td>FAX 441-0291</td>
</tr>
<tr>
<td></td>
<td>Kristine Lane 441-2433</td>
</tr>
<tr>
<td></td>
<td>Melissa Nakoa 441-2435</td>
</tr>
<tr>
<td>15 FIELD BROOK</td>
<td>Marci Laffranchi 839-3201</td>
</tr>
<tr>
<td>18 FRESHWATER</td>
<td>Jessica Farley 442-2969</td>
</tr>
<tr>
<td>26 KLAMATH-TRINITY</td>
<td>1-530-625-5600 ext 1002</td>
</tr>
<tr>
<td>31 MCKINLEYVILLE</td>
<td>Doreen Anello 839-1549 ext 1004</td>
</tr>
<tr>
<td>33 PACIFIC UNION</td>
<td>Laurie Hackney 822-4619</td>
</tr>
<tr>
<td>38 SCOTIA</td>
<td>Alicia Rice 764-2212</td>
</tr>
<tr>
<td>39 SOUTH BAY</td>
<td>Johnna Emery 476-8549</td>
</tr>
<tr>
<td>40 SO HUMBOLDT</td>
<td>Bambi Henderson 943-1789</td>
</tr>
<tr>
<td>41 TRINIDAD ELEM</td>
<td>Desiree Cather 677-3631</td>
</tr>
<tr>
<td>45 FERNDALE</td>
<td>Denise Grinsell 786-5900</td>
</tr>
<tr>
<td>46 MATTOLE</td>
<td>Linda Speck 445-2660 ext 14</td>
</tr>
<tr>
<td></td>
<td>Tammy Picconi 445-2660 ext 30</td>
</tr>
<tr>
<td>47 FORTUNA ELEM</td>
<td>Gina Short 725-2293</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>District</th>
<th>Payroll Process by Fortuna High</th>
</tr>
</thead>
<tbody>
<tr>
<td>08 CUDDEBACK</td>
<td>Valerie Holmes 725-4461 ext 3025</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>District</th>
<th>Payroll Process by HCOE</th>
</tr>
</thead>
<tbody>
<tr>
<td>36 RIO DELL</td>
<td>Renel Nordeman 476-4582</td>
</tr>
<tr>
<td>70 NPA - Charter School</td>
<td>Kristy Seher 476-4129</td>
</tr>
<tr>
<td>71 PVCS - Charter School</td>
<td>445-7060</td>
</tr>
<tr>
<td>35 REDWOODS COMM COLLEGE</td>
<td>707-502-8018</td>
</tr>
<tr>
<td>73 Redwood Prep - Charter School</td>
<td>Tiara Brown 682-6149</td>
</tr>
</tbody>
</table>
# PERS - RETIREMENT CODING

## PERS - CLASSIFIED

<table>
<thead>
<tr>
<th>RVR - Member Flag</th>
<th>RVR - Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 Regular</td>
<td>11 Member</td>
</tr>
<tr>
<td></td>
<td>12 Non-Member</td>
</tr>
<tr>
<td>Qualified PERS</td>
<td></td>
</tr>
<tr>
<td>3 1000 hrs / FY</td>
<td>13 Refund</td>
</tr>
<tr>
<td>4 125 da / FY</td>
<td>17 Disability</td>
</tr>
<tr>
<td>7 7 mo</td>
<td>18 Retiree</td>
</tr>
<tr>
<td>5 Elected - Board</td>
<td>19 Death</td>
</tr>
<tr>
<td>Members Only</td>
<td>00 Invalid SSN</td>
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</tbody>
</table>

## RVR - Retirement System 2000

<table>
<thead>
<tr>
<th>RVR</th>
<th>Description</th>
<th>Ret Codes</th>
<th>Option Codes</th>
<th>EE</th>
<th>ER</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>PERS - Member - Classic</td>
<td>FICA / Medi</td>
<td>02</td>
<td>P/U</td>
<td>7%</td>
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<tr>
<td>8</td>
<td>PERS - Member - PEPRA hire date Jan 1, 2013 or after</td>
<td>FICA / Medi</td>
<td>18</td>
<td>NWP/U</td>
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<tr>
<td>4</td>
<td>PERS - Retired</td>
<td>Medi</td>
<td>04</td>
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<tr>
<td>6</td>
<td>PERS - Non-Member - Classic</td>
<td>FICA / Medi</td>
<td>06</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>PERS - Non-Member - PEPRA hire date Jan 1, 2013 or after</td>
<td>FICA / Medi</td>
<td>16</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Benefit Formulas

- Classic 2% at 55
- PEPRA 2% at 62
- hire date Jan 1, 2013 or after

## AC - ACCOUNT CODE

<table>
<thead>
<tr>
<th>AC - ACCOUNT CODE</th>
<th>PC - PAY CODE</th>
<th>CC - CONTRIBUTION CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERS - Classic</td>
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<td></td>
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<tr>
<td>Member</td>
<td>08</td>
<td>Normal 1</td>
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<tr>
<td>Non-Member</td>
<td>08</td>
<td>Prior Period 3</td>
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<tr>
<td>Retiree</td>
<td>08</td>
<td>Retro Adjust 5</td>
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<tr>
<td>Alt. Retirement</td>
<td>08</td>
<td>Special Comp 6</td>
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<td>PERS - PEPRA</td>
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<td></td>
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<tr>
<td>Member</td>
<td>01</td>
<td>Not Subject 9</td>
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<tr>
<td>Non-Member</td>
<td>01</td>
<td>Redeposit 4</td>
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<tr>
<td>Survivor Benefits</td>
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<td>Not Subject 9</td>
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<tr>
<td>Not Subject</td>
<td>09</td>
<td></td>
</tr>
</tbody>
</table>

## Hours of Service

- FY 14 - 15: 960 Hours
- FY 15 - 16: 960 Hours
- FY 16 - 17: 960 Hours
- FY 17 - 18: 960 Hours

**Arrears** = increase in **Hours** for a prior period

**Retro** = increase in **Pay Rate** for a prior period
### STRS - CERTIFICATED

<table>
<thead>
<tr>
<th>RVR - Member Flag</th>
<th>RVR - Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 Regular</td>
<td>01 Member</td>
</tr>
<tr>
<td></td>
<td>02 Non-Member</td>
</tr>
<tr>
<td>Qualified STRS</td>
<td>03 Elided</td>
</tr>
<tr>
<td>1 60 hr / Mo</td>
<td>06 Refund</td>
</tr>
<tr>
<td>2 100 da / FY</td>
<td>07 Disability</td>
</tr>
<tr>
<td>5 Elided</td>
<td>09 Death</td>
</tr>
<tr>
<td></td>
<td>00 Invalid SSN</td>
</tr>
</tbody>
</table>

### RVR - Retirement System 1000

<table>
<thead>
<tr>
<th>RVR</th>
<th>Option Codes</th>
<th>EE</th>
<th>ER</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>PUL</td>
<td>14.43%</td>
<td>14.43%</td>
</tr>
<tr>
<td>02</td>
<td>RDWL</td>
<td>14.43%</td>
<td>14.43%</td>
</tr>
<tr>
<td>19</td>
<td>NWPU</td>
<td>14.43%</td>
<td>14.43%</td>
</tr>
<tr>
<td>03</td>
<td>NWRDWL</td>
<td>14.43%</td>
<td>14.43%</td>
</tr>
</tbody>
</table>

### Benefit Formulas

- **Existing** 2% at 60
- **PEPRA** 2% at 62
- hire date Jan 1, 2013 or after

### Retiree Earnings Limit

- **FY 14 - 15** $40,173.00 per year
- **FY 15 - 16** $40,321.00 per year
- **FY 16 - 17** $41,732.00 per year
- **FY 17 - 18** $43,755.00 per year

### AC - ACCOUNT CODE

- **Reduced Workload** 36
- **Substitute** 44 / 54 *
- **Hourly/Daily** 45 / 55 *
- **Sabbatical** 46 / 56 *
- **Salaried** 47 / 57 *
- **Retiree** 61
- **Spiking** 71
- **Limited Term Enh.** 71
- **Non-Subject** 99
- **Normal** 1
- **Prior Period** 3
- **Retro Adjust** 5
- **Special Comp** 6
- **Non-Subject** 9

* Account code 4X series = Year Round School
* Account code 6X series = Traditional School

Arrears = increase in Hours for a prior period

Retro = increase in Pay Rate for a prior period
** Total NEW employees on paycal CLMEND | 0 | Total EMPLOYEES on paycal CLMEND | 1

** Total NEW employees in District 01 | 1 | Total EMPLOYEES in District 01 | 3
REMINDER

Monitor your part-time classified employees!!

Have they:
Increased their hours?
Added additional jobs?
Work in another district?
Worked overtime?

All of these situations can change the employee’s status and qualify them for PERS membership!

QUALIFICATION FOR MEMBERSHIP IS REACHED WHEN

Substitutes/Part-Time

Hourly/Daily - after completing 1,000 hours OR 125 days in a fiscal year (July 1 - June 30).

Hourly employees - any overtime hours worked are counted as qualifying time

Membership starts on the first day of the month following the completion of qualifying time

If the employee works qualifying time in June, they DO become a member in July

Complete form AESD-1 and the for all employee appointments
**FULL-TIME SERVICE CREDIT**
Service credit is one of the three critical elements that are used to calculate a member's retirement allowance. CalPERS limits the amount of service credit a member can earn to 1,000 year per fiscal year (July 1 – June 30).

G.C. section 20962 explains what constitutes a full year of service credit for monthly, hourly, or daily employees while G.C. section 20966 speaks to partial service credit calculations.

**G.C. SECTION 20962 - EXPLAINS WHAT CONSTITUTES 1 YEAR OF SERVICE CREDIT**
1. Daily Employee = 215 days to earn 1 year of service credit
2. Hourly Employee = 1,720 hours to earn 1 year of service credit
3. Monthly Employee = 10,000 months to earn 1 year of service credit

**G.C. SECTION 20966 - PARTIAL SERVICE CREDIT CALCULATIONS**
The following partial service credit calculations are illustrative examples of the ratio used to calculate service credit for part-time employees:

1. Daily: Employee works 185 days during the fiscal year
   - 185 days ÷ 215 days = 0.860 years of service credit
2. Hourly: Employee works 1295 hours during the fiscal year
   - 1295 hours ÷ 1720 hours = 0.753 years of service credit
3. Monthly: Employee works 7,200 months during the fiscal year
   - 7,200 months ÷ 10,000 months = 0.720 years of service credit

If a member does not meet the full-time markers established under G.C. section 20962, then they will not earn a full year of CalPERS service credit.

The pay rate and earnings relationship which drives service credit accrual is illustrated in the table below.

<table>
<thead>
<tr>
<th>Example</th>
<th>Member Earnings</th>
<th>Monthly Pay Rate</th>
<th>=</th>
<th>1 month worked divided by 10</th>
<th>=</th>
<th>0.100 years of service credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>$1,200.00</td>
<td>$1,200.00</td>
<td>=</td>
<td>1</td>
<td>=</td>
<td>0.100 years of service credit</td>
</tr>
<tr>
<td>2.</td>
<td>$600.00</td>
<td>$1,200.00</td>
<td>=</td>
<td>0.5</td>
<td>=</td>
<td>0.050 years of service credit</td>
</tr>
<tr>
<td>3.</td>
<td>$600.00</td>
<td>$7,500</td>
<td>=</td>
<td>80</td>
<td>=</td>
<td>0.047 years of service credit</td>
</tr>
<tr>
<td>4.</td>
<td>$600.00</td>
<td>$30,000</td>
<td>=</td>
<td>20</td>
<td>=</td>
<td>0.093 years of service credit</td>
</tr>
</tbody>
</table>
Clean Up Ret Edit Combos

Goal - To clean up the Ret Edit Combos

Description - More uniform

Delete - Earned Types that are not used

Add - all calendars to each Ret Edit Combo
PERS - Coaching

Is the stipend reportable?

Participant is a CalPERS member working in a full-time position
Participant is also employed as a walk-on coach

Reportable - NO
The participant is working in a full-time position, the walk-on coach position and compensation would be considered overtime for CalPERS, therefore not reportable.

Participant is a CalPERS member working in a part-time position
Participant is also employed as a walk-on coach

Reportable - YES
Compensation is reportable to CalPERS but only until the participant reaches full-time service.

Participant is not a CalPERS member and is working in a part-time position
Participant is also employed as a walk-on coach

Reportable - NO
Compensation is not reportable to CalPERS until the employee establishes membership in CalPERS

Participant is not a CalPERS member and is only employed as a walk-on coach

Reportable - NO
Compensation is not reportable to CalPERS until the employee qualifies for membership in CalPERS

If a part-time employee performs services as a coach, the hours worked may be considered for membership. If they are deemed to be membership eligible a full-time pay rate must be established and listed on a publicly available pay schedule.

If no pay rate is listed on a salary schedule it cannot be reported to CalPERS.

Back into earnings to get an hourly FT pay rate.
172 hr. - FT

Compensation Review can review the pay schedule
PERS - Reporting Compensation

Public Agency & School Reference Guide

Pg. 82-83  Compensation Earnable

Pg. 83  "shall be reported as compensation earnable for all months of the year in which work is performed.

Example
Last working period is May
Earnings can not be reported for June

If the employee wishes to be paid over 11 months but works 10 months, they have to use DNP to have pay in June.
GENERAL INFORMATION FOR ALL REPORTING METHODS

REPORTABLE/NON-REPORTABLE COMPENSATION

CALPERS COMPENSATION
Pay rate and special compensation must be in written schedules, ordinances, or similar documents that are available for public review.

California Government Code (G.C.) Sections 20630 and 20636 of Public Employees’ Retirement Law (PERL) define compensation earnable, pay rate, and special compensation as follows:

COMPENSATION (G.C. SECTION 20630)
Compensation is broadly defined as payment to employees for services performed during normal working hours or for time during which the employee is excused from work because of holidays, sick leave, industrial disability, (payments under Labor Code section 4800, 4850 or Education Code section 44043, 87042) vacation, compensatory time off, or leave of absence. The employer shall identify and report compensation for the pay period in which the compensation was “earned” regardless of when paid.

REQUIREMENT FOR A PUBLICLY AVAILABLE PAY SCHEDULE (CCR 570.5)
This regulation provides that each pay schedule meet the following requirements:

- Has been duly approved and adopted by the employer’s governing body in accordance with requirements of applicable public meeting laws
- Identifies the position title for every employee position
- Shows the pay rate for each position
- Indicates the time base for each pay rate
- Indicates an effective date and date of any revisions

This regulation also contains criteria for ensuring the pay schedule is publicly available and does not permit a reference to another document in lieu of disclosing the pay rate. Further, the regulation clarifies that “compensation earnable” will be limited to the amount listed on a pay schedule that meets all of the established criteria, and identifies how a pay rate may be determined when employers fail to meet the requirements.

WORKERS’ COMPENSATION TEMPORARY DISABILITY AND INDUSTRIAL DISABILITY LEAVE PAYMENTS

WHAT IS REPORTABLE TO CALPERS?
G.C. section 20630 defines “Compensation” as: ". . . the remuneration paid out of funds controlled by the employer in payment for the member’s services performed during normal working hours or for time during which the member is excused from work because of: holidays; sick leave; industrial disability leave, during which, benefits are payable pursuant to sections 4800 and 4850 of the Labor Code or Article 4 (commencing with section 19869 of Chapter 2.5 of Part 2.6; or Education Code Section 44043, 87042) vacation; compensatory time off; or leave of absence. . . .”

Labor Code section 4850 included in the definition above, contains industrial disability leave provisions for various specified safety members of CalPERS. This pay is reportable to CalPERS. Education Code section 44043 or 87042 contains industrial disability leave provisions for employees of the Superintendent of Schools. This compensation may also be reported to CalPERS.

Workers’ Compensation temporary disability payments in lieu of Workers’ Compensation that are not pursuant to the above mentioned law codes are not reportable to CalPERS. However, if a miscellaneous member uses accrued leave credits such as vacation, sick leave or compensated time off (CTO), the compensation attributable to the used leave credits is reportable to CalPERS.

COMPENSATION EARNABLE (G.C. SECTION 20636 AND G.C. SECTION 20636.1)
The pay rate and special compensation of members is further defined below.

PAY RATE
"Pay rate" is broadly defined as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-
time basis during normal working hours, pursuant to publicly available pay schedules. For classified school members, full-time employment is 40 hours per week, and payments for services rendered, not to exceed 40 hours per week, shall be reported as compensation earnable for all months of the year in which work is performed.

"Pay rate" for a member who is not in a group or class means the monthly rate of pay or base pay of the member, paid in cash and pursuant to publicly available pay schedules, for services rendered on a full-time basis during normal working hours, subject to the limitations of paragraph (2) of subdivision (e) of G.C. section 20636.

Group or Class of Employment
(G.C. Section 20636 (e) (1))
Group or class of employment means a number of employees considered together because they share job similarities, work location, collective bargaining unit, or other logical work related grouping.

Special Compensation
Special compensation shall be limited to that which is received by a member pursuant to a labor policy or agreement to similarly situated members of a group or class of employment and is reported in addition to and separately from pay rate.

Special compensation is delineated specifically and exclusively in the regulations adopted in the California Code of Regulations (CCR) Section 571 (a) and (b). Subsection 'b' specifies the standards that all special compensation items must meet.

CCR 571 (a) — Definition of Special Compensation
The following list exclusively identifies and defines special compensation items for members employed by contracting agencies and school employers that must be reported to CalPERS if they are contained in a written labor policy or agreement.

1) Incentive Pay
Bonus — Compensation to employees for superior performance such as "annual performance bonus" and "merit pay." A program or system must be in place to plan and identify performance goals and objectives. If provided only during a member's final compensation period, it shall be excluded from the final compensation as "final settlement" pay.

Dictation/Shorthand/Typing Premium — Compensation to clerical employees for shorthand, dictation or typing at a specified speed.

Longevity Pay — Additional compensation to employees who have been with an employer, or in a specified job classification, for a certain minimum period of time exceeding five years.

Management Incentive Pay — Compensation granted to management employees in the form of additional time off or extra pay due to the unique nature of their job. Employees within the group cannot have the option to take time off or receive extra pay. This compensation must be reported periodically as earned and must be for duties performed during normal work hours. This compensation cannot be for overtime, or in lieu of other benefits excluded under the statutes, nor for special compensation not otherwise listed in section 571.

Marksmanship Pay — Compensation to local police officers, county peace officers and school police or security officers who meet an established criterion, such as, "certification" as a marksperson.

Master Police Officer — Compensation to local police officers, county peace officers and school police or security officers who meet specified requirements, years of employment, performance standards, education, Peace Officer Standard Training (POST), and perform a specialty assignment.

Physical Fitness Program — Compensation to local safety members and school security officers who meet an established physical fitness criterion.

Value of Employer-Paid Member Contributions (EPMC) — The full monetary value of employer-paid member contributions (EPMC) paid to CalPERS and reported as an item of special compensation on behalf of all members in a group or class.

The value of EPMC is calculated on all "compensation earnable" excluding the special compensation of the monetary value of EPMC paid to CalPERS by the employer under G.C. section 20636(c)(4) thus eliminating a perpetual calculation.
Reporting Special Compensation

Circular Letter 200-021-17
New Requirement for Retroactive Special Compensation Adjustments (RSC)

New RSC Transactions

Does not require a Pay Rate and Pay Rate Type

Previously Reported RSC Transactions

Exact Match - will need a Pay Rate and Pay Rate Type if originally reported
To: All CalPERS Employers

Subject: New Requirement for Retroactive Special Compensation Adjustments (RSC)

The purpose of this Circular Letter is to inform you of the new myCalPERS functionality effective June 17, 2017 that will remove the requirement to report both Pay Rate Type and Pay Rate when reporting Retroactive Special Compensation Adjustments (RSC). After the system update, the following error message will be displayed within the Maintain Payroll Record page if the system identifies a Pay Rate Type and/or Pay Rate reported within the RSC transaction:

CRB00273 - Pay Rate Type and Pay Rate cannot be reported with the transaction type of Retroactive Special Compensation Adjustment. Please remove the Pay Rate Type and Pay Rate from this transaction.

Online Reporters
For Retroactive Special Compensation Adjustment transactions, please report Pay Rate Type blank and populate Pay Rate with a value of “0” dollars.

File Upload Submitters
It is recommended that file upload submitters contact their payroll service provider to have their system updated to capture the new requirements. This will prevent business partners from receiving error CRB00273 when the file has uploaded successfully into myCalPERS. Business Partners who do not update their systems to reflect the new change will be prompted by CRB00273 to remove Pay Rate Type and/or Pay Rate online within the Maintain Payroll Record page.

If you have any questions, please call our CalPERS Customer Contact Center at 888 CalPERS (or 888-225-7377)

Renee Ostrander, Chief
Employer Account Management Division
Reciprocity

Implementing August 19 - Circular Letter will be issued

Member Responsibility

For auditing purposes, the employer must sign and retain the completed Reciprocal Self-Certification form for their records

Addition of the Retirement and Refund Date

The Circular Letter will be sent to all Districts as soon as it is received
Throw away all old forms and use only the new form
STRS ES372 Permissive Election Form

Proposed Changes to the Effective Date

30 Day Timeframe - Extend to 60 Days

"CalSTRS must receive the form within 30 days of the employee's signature date.
The 30 days is too short to process the ES372 form

Membership Effective Date

From - 1st day of the pay period following the date the form is signed
To - No earlier than the first day of the pay period in which the form is signed
Retiree From PERS - Not Retired From STRS

How does the retirement from PERS affect the retirees' ability to work in a STRS certificated position?

Legislative clarification on whether PERS and STRS are separate retirement systems

PERS - Retiree - classified held to 960 hours pers school year

   Not retired from STRS

   Can work in a certificated position and have contributions go to STRS

PERS / STRS - Retiree - held to the limitations of the retirement system

STRS - Retiree - held to the limitations on classified positions

Ed Code 45134 (1)

   (A) "An aide is needed in a class with a high pupil-teacher ratio"
   (B) "An aide is needed to provide one-to-one instruction in remedial classes or for underprivileged students"
## 2017 - 2018 Payroll Rates

### Distribution of Employer Paid Benefits

<table>
<thead>
<tr>
<th>Salary Object #1000-1999</th>
<th>Salary Object #2000-2999</th>
<th>G/L Liability Accounts Objects</th>
<th>Benefit</th>
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<tbody>
<tr>
<td>3101</td>
<td>3102</td>
<td>9520</td>
<td>STRS</td>
</tr>
<tr>
<td>3201</td>
<td>3202</td>
<td>9525</td>
<td>PERS</td>
</tr>
<tr>
<td>3311</td>
<td>3312</td>
<td>9530</td>
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</tr>
<tr>
<td>3331</td>
<td>3332</td>
<td>9533</td>
<td>Medicare</td>
</tr>
<tr>
<td>3351</td>
<td>3352</td>
<td>9535</td>
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</tr>
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<td>3411</td>
<td>3412</td>
<td>9537</td>
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</tr>
<tr>
<td>3501</td>
<td>3502</td>
<td>9540</td>
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</tr>
<tr>
<td>3601</td>
<td>3602</td>
<td>9542</td>
<td>Workers Comp</td>
</tr>
</tbody>
</table>

### Unemployment Insurance

#### Fiscal Year 2017 - 2018

- **SUI - Employer**: 0.05%
- **SUI - Earnings Limit**: All Wages Subject
  
  To calculate employer SUI tax, multiply subject wages by 0.005

#### FICA / Medicare / SDI

#### Fiscal Year 2017 - 2018

- **FICA - Employee**: 6.20%
- **FICA - Earnings Limit**: $127,200

  To calculate employer's FICA tax, multiply FICA gross (total gross less employee S125 deductions) by 0.062

- **MEDICARE - Employee**: 1.45%
- **MEDICARE - Employer**: 1.45%
- **MEDICARE - Earnings Limit**: All Wages Subject

  To calculate employer's Medicare tax, multiply Medicare gross (total gross less employee S125 deductions) by 0.0145

- **SDI - Employee**: 0.90%
- **SDI - Earnings Limit**: $110,902

  To calculate employee's SDI tax, multiply subject wages by 0.009

### Certified Retirement Rates

#### Fiscal Year 2017 - 2018

- **STRS - Employee / CLASSIC (member<1/1/13)**: 10.25%
- **STRS - Employee / NEW (member>1/1/13)**: 9.205%
- **STRS - Employer**: 14.43%
- **STRS - Reduced Workload Rate**: 14.43%

  To calculate employer's STRS contribution, multiply creditable wages by .1258

### Classified Retirement Rates

#### Fiscal Year 2017 - 2018

- **PERS - Employee/CLASSIC (member<1/1/13)**: 7.00%
- **PERS - Employee/NEW (member>1/1/13)**: 6.50%
- **PERS - Employer**: 15.531%

  To calculate employer's PERS contribution, multiply creditable wages by .15531

---

W:\PAYROLL\Workshop\2017-18 BEG OF YEAR WORKSHOP - ORIGINAALS\2017-2018 PAYROLL RATES
<table>
<thead>
<tr>
<th>MONTH</th>
<th>PAYDAY</th>
<th>SUPPLEMENTAL</th>
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<tbody>
<tr>
<td></td>
<td>DUE</td>
<td>RUN</td>
<td>PICKUP AFTER 3 PM</td>
<td>DUE</td>
<td>RUN</td>
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<td>PM</td>
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<td>07/06/17 10:00 am</td>
<td>07/07/17</td>
<td>07/25/17 noon</td>
<td>07/27/17</td>
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<td>08/25/17 noon</td>
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<td>09/25/17 noon</td>
<td>09/27/17</td>
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<td>10/27/17</td>
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<td>12/27/17</td>
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<td>01/29/18</td>
</tr>
<tr>
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<td>02/22/18 noon</td>
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<td>05/24/18 noon</td>
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</tr>
<tr>
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<td>05/30/18</td>
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<td>06/07/18</td>
<td>06/20/18 9:00 am</td>
<td>06/22/18</td>
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<td>6/29/2018</td>
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<td>DNP R1</td>
<td>6/29/2018</td>
<td></td>
<td></td>
<td>06/25/18 12 noon</td>
<td>06/26/18</td>
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<tr>
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<td>07/06/18 10:00 am</td>
<td>07/09/18</td>
<td>07/06/18 12 noon</td>
<td>07/09/18</td>
</tr>
</tbody>
</table>

PLEASE NOTE:

If your payroll has retro, please route your prelist to us at least one day prior to the due date. Please type "RETRO PAY" as the report title.
2017 - 2018 PAYROLL CALENDAR

**PLEASE NOTE:** If your payroll has retros, please route your prelist to us at least one day prior to the normal due date. Please type "RETRO PAY" as the report title.
September Month End Payroll

Each year in order to ensure there are no issues with the September month end payroll, we recommend the following procedures be done.

- New Hires and Rehires should fill out a new personnel packet which includes:
  - ✓ Current mailing address and phone number
  - ✓ IRS form W-4 for Payroll Withholding
  - ✓ Direct deposit form

(In the past employees have moved and changed their checking account during the summer.)

- You should check with employees that have been off during the summer for any changes to their mailing address, W-4 or banking changes. Attached is a sample letter.

- Be sure to change your earning lines from Pending to Active

- Make sure you balance your gross payroll from the prelist with a balancing worksheet.

- Balancing the prelist with a worksheet will insure no employees are paid that should not receive pay in September.

Year End – W2

When changing address be sure to use line #1 for the address and line #2 for c/o - (in-care-of) only

- Using line #2 for apartment # will be rejected from Social Security address check

- Check your spelling when entering the current address information
DIRECT DEPOSIT

- Direct deposit is for checking accounts only. The Automatic Payroll Deposit Authorization Agreement needs to be filled out and signed by the employee and submitted to the district along with a cancelled check. If the employee does not use checks, a form completed by their financial institution is acceptable but must include an account type – checking; account number; ABA routing number.

RE-HIRES

- Re-hires need to fill out a new W-4. If you hire back a retiree check the tax ret screen. If they were (NN) you have to change them to (MM) they are no longer exempt from MEDI.
- Retirees: Verify that any re-hired retirees have met the 180 day waiting period or district has obtained a waiver to re-hire the retiree before the 180 day period has expired.
August 1, 2017

MEMORANDUM

FROM: Payroll Services

In order to update our payroll files, we ask that you complete this document and return it to _______________________
Payroll Services by ________________

(1) CURRENT MAILING ADDRESS: Change from last year? Yes / No

STREET      CITY, ZIP CODE

( )    -    ( )    -

HOME PHONE NUMBER   CELL PHONE NUMBER   WORK PHONE NUMBER

(2) EMERGENCY CONTACT: Change from last year? Yes / No

NAME

( )    -    ( )    -

HOME PHONE NUMBER

( )    -    ( )    -

WORK PHONE NUMBER   CELL PHONE NUMBER

(3) If you are not currently enrolled in Direct Deposit, and would like to be, please contact ______ in Payroll Services.

(4) 10- and 11-month employees are eligible to participate in Deferred Net Pay (3 checks in June). If you are not currently enrolled and would like to be, please contact ______ in Payroll Services.

(5) PLEASE INITIAL TO APPROVE THE PAYROLL DEDUCTION(S) LISTED BELOW:

(Changes to your TSA or Additional Federal/State Tax amounts must be made through Envoy Plan Services (www.envoyplanservices.com - 800-248-8858); you may contact in Payroll Services at 707-445-7057 if you need further assistance.)

<table>
<thead>
<tr>
<th>NAME</th>
<th>FREQ.</th>
<th>VOLUNTARY DEDUCTION</th>
<th>$ AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMPLOYEE 1</td>
<td>10</td>
<td>NORTH COAST SCHOOLS MIG-DENTAL</td>
<td>$ 23.16</td>
</tr>
<tr>
<td>EMPLOYEE 1</td>
<td>10</td>
<td>NORTH COAST SCHOOL MIG-MEDICAL</td>
<td>$ 331.64</td>
</tr>
<tr>
<td>EMPLOYEE 1</td>
<td>10</td>
<td>VISION SERVICE PLAN</td>
<td>$ 4.07</td>
</tr>
</tbody>
</table>

Initials

Year: 2017-2018
AUTOMATIC PAYROLL DEPOSIT AUTHORIZATION AGREEMENT

I, ____________________________
First Name ____________________________ Middle Name ____________________________ Last Name ____________________________
employee of ____________________________

District Name ____________________________ hereby authorize my

employing district through the Humboldt County Office of Education and the financial institution shown on the check below, to deposit my month-end net pay into my account. I shall hold harmless and indemnify the Humboldt County Superintendent of Schools, herein after referred to as Superintendent, and its officers and employees from any claim or demand of whatever nature including those based upon negligence of the Superintendent and its officers and employees, brought by any person, including any banking institution against the Superintendent in his capacity concerning the Payroll Warrant disposition provided by the Superintendent.

I understand it is my responsibility to ensure that my net check has been properly credited to my account before issuing checks against that account. If funds to which I am not entitled are deposited, I hereby authorize the Humboldt County Office of Education either to direct the financial institution to return such funds or to request a "stop payment" of the Auto Deposit and to issue a warrant for the correct amount. Electronic fund transfer takes effect one month following request after a successful promt test has occurred through the banking system. This completed request is for the monthly disposition of my pay warrant from the effective date specified until I have signed the cancellation section below.

Date ____________________________ Social Security No. ____________________________

Date ____________________________ Employee’s Signature ____________________________

Superintendent’s or Designee’s Signature ____________________________

ATTACH VOİED PREPRINTED CHECK HERE

(Deposit slips are NOT acceptable.)

BANK # ____________________________

CANCELATION

I, ____________________________ hereby request that direct deposits to the account number above be discontinued effective one pay period after receipt of this request by the Humboldt County Office of Education.

Date ____________________________ Employee’s Signature ____________________________
3. Which financial institutions are members of ACH?

With very few exceptions, all banks are members of the Automated Clearing House. Many savings and loan associations and credit unions are also ACH members; however, you will need to confirm with your particular institution whether it is a member.

4. When will my pay be deposited?

With APDS your pay is available to you on payday at the branch where your account is located. Your Advice of Deposit is your verification of deposit.

5. What record of earnings will I receive?

On payday, each employee on APDS will receive an Advice of Deposit. It will contain the same information that currently appears on your check stub.

6. Can I discontinue APDS at any time?

Yes. To discontinue APDS contact your payroll clerk and complete the cancellation request no later than the last working day of the month prior to the month in which you wish to stop APDS.

7. What happens when I change checking accounts?

If you intend to change or close your checking account, or change banks, you must go to your payroll department and complete the appropriate forms.

8. Is there a charge for APDS?

No. APDS is provided without charge to the employee.

9. How do I sign up for APDS?

To initiate automatic deposit just complete and sign the Direct Deposit Authorization form. Only one signature is required for joint accounts.

Return the authorization form ALONG WITH A "VOIDED" PREPRINTED PERSONAL CHECK indicating your account number to your payroll clerk. It will take two pay periods for you to be on Direct Deposit. Your payroll clerk will advise you of the date that Direct Deposit will begin.

Getting Acquainted with

Direct Deposit

Automatic Payroll Deposit System

1. What is APDS?

Automatic Payroll Deposit is a system whereby your employer arranges for the deposit of your monthly pay directly to a single checking account at the financial institution of your choice. The transfer of funds is done through the Automated Clearing House. The ACH is a national organization of major financial institutions that agree to operate by a standard set of regulations and procedures concerning the exchange of funds.

2. Who is eligible for APDS?

APDS is available to all employees who are paid on the month-end payroll and bank with an ACH member.
REMINDERS

MAPPING ERROR ENTRY

- Make sure you check the last page of the Benefits Distribution by Account (PYR320) report for mapping errors. The report is under the Prelist Reports Tab in PAYROLL.NET. A Benefit Mapping Error Correcting Entry sample is attached.

PAYROLL PRELIST AND PICKUP

- You will need to check for Pending, Errors, Holds and Non Paid report for any corrections before you call or email HCOE that the prelist is ready for review. See attached guide.
  - You will need to run the following reports for each payroll:
    - Employee Payroll Earnings Prelist
    - Exceptions Report
    - New/Warnings
    - New/Retirement Edits
    - Benefits Distribution by Account
    - Inactive Earning Line Report (separate report)

Be sure to correct any errors. The benefit object exceptions errors will be shown on the last page of the report. Call HCOE/District Payroll desk if you need help in correcting the errors.

- Be sure that your prelist is signed on the combined CE/CL total page from the Employee Payroll Earnings Prelist. There are no job numbers on PAYROLL.NET reports. We will be using the Printed date and time from the Report Cover Sheet to identify the prelist we have audited. If any changes are made to a prelist you must send a new report to Report History, then email or call HCOE.

- Always check your email to find out when payroll will be ready to be picked up.
  - Month-End should be available around 1:00 pm.
  - 10th of the month should be available around 3:00 pm.
STUDENT WORKERS

- A student working during the school year while enrolled attending school is exempt from payroll taxes, you will need to use STU1 earn type. If the student starts working during the summer months and is not attending school his/her earning are taxable, you will need to use STU2 earn type so FICA and MEDI is withheld.
BENEFIT MAPPING ERROR CORRECTING ENTRIES - ACCOUNTING

Effect of health & welfare mapping error:
Expense is posted to 01-0000-0000-0000-3999-000-0000
Credit is posted to 01-0000-0-0000-0000-9569-000-0000

If benefit was appropriate for employee:

Correcting entry:

<table>
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<tr>
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<th>RESOURCE</th>
<th>YR</th>
<th>GOAL</th>
<th>FUNCTION</th>
<th>OBJECT</th>
<th>SCH</th>
<th>MGMT</th>
<th>DEBIT</th>
<th>CREDIT</th>
<th>COMMENT</th>
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</thead>
<tbody>
<tr>
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<td>0000</td>
<td>0</td>
<td>0000</td>
<td>0000</td>
<td>3999</td>
<td>000</td>
<td>0000</td>
<td>$XX.XX</td>
<td>Clear out mapping expense</td>
<td></td>
</tr>
<tr>
<td>01</td>
<td>0000</td>
<td>0</td>
<td>0000</td>
<td>0000</td>
<td>9569</td>
<td>000</td>
<td>0000</td>
<td>$XX.XX</td>
<td>Correct G/L</td>
<td></td>
</tr>
<tr>
<td>XX</td>
<td>Xxxxx</td>
<td>x</td>
<td>Xxxxx</td>
<td>Xxxxx</td>
<td>34xx</td>
<td>xxx</td>
<td>xxx</td>
<td>$XX.XX</td>
<td>Expense employee budget account line for H/W</td>
<td></td>
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<tr>
<td>01</td>
<td>0999</td>
<td>0</td>
<td>0000</td>
<td>0000</td>
<td>9537</td>
<td>000</td>
<td>0000</td>
<td>$XX.XX</td>
<td>Credit H/W G/L clearing acct</td>
<td></td>
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</table>

If benefit was not meant to be charged:

<table>
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<th>FU</th>
<th>RESOURCE</th>
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<th>GOAL</th>
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<td>0000</td>
<td>$XX.XX</td>
<td>Correct G/L</td>
<td></td>
</tr>
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</table>

There are some mapping errors that occur on specialized payroll salary objects and non-traditional payroll deduction
These types of mapping errors usually involve statutory benefits and require benefit mapping set-up corrections.
Please contact the HCOE Accounting Supervisor if the mapping error appears to be of this nature

PYR320 (C-35)
EmpR Paid Benefits by Account
Sort: FU RS VR

--------------------------
HUMBLE COUNTY OFFICE OF EDUCATION

EMPLOYER PAID BENEFIT DISTRIBUTION BY ACCOUNT
Pay Cycle: 07 Cycle Type: R W-Date: 07/31/2012
Pay Cal: CEMEND CEMEND

Fiscal Year: 13

H/W Benefit Object Errors

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<tr>
<th>GROSS</th>
<th>STRS</th>
<th>PERS</th>
<th>FICA</th>
<th>MEDICARE</th>
<th>H and W</th>
<th>SUI</th>
<th>W/C</th>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,888.50</td>
<td>0.00</td>
<td>0.00</td>
</tr>
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</table>

District H/W Ben Err Totals: 0.00 0.00 0.00 0.00 0.00 1,888.50 0.00 0.00
District Total: 42,193.39 1,127.69 2,889.34 1,768.51 611.80 50,124.63 464.12 772.14

Mapping error entry:

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<tr>
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<th>GOAL</th>
<th>FUNCTION</th>
<th>OBJECT</th>
<th>SCH</th>
<th>MGMT</th>
<th>DEBIT</th>
<th>CREDIT</th>
<th>COMMENT</th>
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</thead>
<tbody>
<tr>
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<td>0000</td>
<td>0</td>
<td>0000</td>
<td>0000</td>
<td>3999</td>
<td>000</td>
<td>0000</td>
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</tr>
<tr>
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<td>0</td>
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<td>0000</td>
<td>9569</td>
<td>000</td>
<td>0000</td>
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<td>mapping error line</td>
<td></td>
</tr>
<tr>
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<td>xx xxxxx</td>
<td>x</td>
<td>xxxx</td>
<td>xxxx xxxxx</td>
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<td>0000 9537</td>
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<td>0000</td>
<td>1,088.50</td>
<td></td>
<td></td>
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</tbody>
</table>

If employee was not covered by district-paid health insurance for the month, eliminate lines 3 & 4
The Reports Tab contains the remaining audit reports used in validating the month-to-month Payroll data. Once the user selects a report from the list, click on the Report Initiator button to the right, and that report’s initiator screen will display.

The initial loading of the report initiator will contain a few fields allowing the "painting" of the screen to be more accurate based on the selections made and the data stored within the database.

Drop down lists of the Format and Status provide the user with the ability to narrow down criteria to be displayed on a report.

Once the Format and Status fields have been completed, the remainder of the screen will display.
Select the Create Report button to stream the report. If the Options Template name has been entered, a Dialog box will display indicating that report criteria has been saved:

Some reports have multiple file formats available. If this option is applicable, a Dialog box will display with the available format options. Select a format option by clicking the radio button to the left of the selection and click the Export button.

Once the report format has been selected and Export has been pressed, the following dialog box will display indicating connectivity to the server and time elapsed.
If the report criteria selected has no records, the following Report Error Page will display:

Report Error Page

There was an error encountered generating the report.

There were no records to render due to given criteria.

The user can return to the Reports Initiator page and select a new report with modified criteria, or can choose to run a different report by selecting a new report from the drop down list.
PROCESSES-DISTRICT

EARNING/DEDUCTION STATUS CHANGE

The Earning/Deduction Status Change Programs will modify the earning/deduction lines either by a specific criteria selection, or all. Both Earnings Status Change and Deduction Status Change have the same initial entry as the Payroll Earning Report. Some selections must be made before the screen will complete.

Once the Sort, Action and Status selections are made, the remainder of the screen will display.

The Deduction Status Change Report/Update will function the same way.
Once selections are made, press the Create Report button to stream report/update.

**DEDUCTION MASS CHANGE**

Deduction Mass Change is used when either high level changes are being made, or when amounts are being changed on the employee records that are not controlled by Deduction Plan Options.

The first section is the Change Deduction Plan which will change the Deduction Plan Code from Plan Code 1 to Plan Code 2. The district should already have copied the Deduction Plan 1 to Deduction Plan 2, with the same options and amounts. Once the Deduction Mass Change is run, it will change all employees from Deduction Plan 1 to Deduction Plan 2. From there, additional changes to Deduction Plan 2 can be made, which then will affect those specific employees on those specific Options.
Payroll Users Manual

Tab: 7

Page 1 of 4

Subject: 7-g Payroll Reminders – Beginning of the Year

Revised: 8/17/2015

I. Contracts

A. Prepare contracts for all returning employees.

B. Verify increases in step/column as appropriate.

C. Check for longevity additions or changes.

D. If you balance your payroll with Excel, update your spreadsheet to reflect the current contract amounts for each employee.

E. Compare the amount on the contract to the amount in the employee’s earning screen in Payroll.NET. Verify that the employee is receiving the contracted amount. Some items (stipends, etc) may need to be entered manually.

II. Absence Tracking

III. Employee Deductions

A. Check that all deductions are "Active instead of in Pending or Hold status.

B. Verify that all new employees have the appropriate deductions withheld from their earnings, such as union dues.

IV. Health & Welfare

A. Complete enrollment forms for all new employees who qualify for coverage and submit forms to JPA.

B. Enter voldeds for newly covered employees. Use a pre-tax volded only if the employee has to pay a portion of the premium and has elected to do so with pre-tax contributions through an authorized vendor such as American Fidelity.
C. Double check the rates for benefits. If premiums increased for the fiscal year, change the amounts accordingly in the deduction plan screens in Payroll.NET. Run a Deduction by Deduction Plan Report to ensure that the correct amounts are being taken.

D. Check employee portions. If an employee’s FTE changed, their percent of premium should probably change as well. For example, an employee who was .80 FTE last year paid 20% of the cost of their benefits. This year their contract is 1.00 FTE and the benefits should be fully paid by the employer. Their vested rolled from last year and is still pulling 20% from the employee. This will need to be corrected before payroll runs. All employees with changes to their FTE should be checked.

E. Complete termination forms for employees whose coverage is terminating. Submit termination of coverage forms to JPA and remove deductions from payroll.

V. Tax Sheltered Deductions – American Fidelity, Aflac, etc.

A. Pre-tax deductions for Unreimbursed Medical and/or Dependent Care expenses (cafeteria plans) must be renewed every plan year.

B. Consult your Deduction by Deduction Plan Report (PYR600) voided report for first month of new plan year. Verify that everyone with deductions for pre-tax Unreimbursed Medical and/or Dependent Care expenses has met with your plan administrator (American Fidelity, Aflac, etc.) and submitted a new form for the new plan year.

C. Failure to re-enroll each plan is cause for termination of that particular deduction. If you do not receive a new enrollment form, contact the plan administrator. It is possible the employee enrolled but the paperwork was misplaced. If the employee did not re-enroll, their deduction must be terminated.

VI. Tax/Ret Screen

A. Double check membership status for retirement systems. If the employee retired over the summer, change codes accordingly, paying particular attention to changing the FICA/Medicare selection to Medicare only since rehired retirees are exempt from FICA withholding.

B. If a non-member is now working in a position that qualifies for membership, or has elected membership, change codes accordingly and alert the HCOE retirement specialist.

C. If the employee has changed their tax withholding status, enter the new information.
D. Check pay calendars and frequencies. Benefit frequency should be 12. Earnings frequency should match the frequency for the employee’s payroll.

E. If the employee has opted for a change in their DNP status, enter that information. DNP rolls from year to year.

VII. Payroll Reports

A. Use your reports to verify information prior to running payroll.

B. Payroll Deductions Report (PYR630) Enter CEMEND and CLMEND in the calendar field, enter the current month’s cycle, “R” as cycle type, and then use this report to isolate certain deductions. By entering 9G in the Deduct/Plan field (both from and to) the report will generate a list of all garnishments for the month.

C. Payroll Deductions Report (PYR630) In Status: Inactive (E,H,N,P) Enter CEMEND and CLMEND in the calendar field, enter the current month’s cycle, “R” as cycle type, and then use this report to isolate certain deductions. Leave the Deduct/Plan field blank.

D. Earning Status Change is under the (Processes tab) Enter CEMEND and CLMEND for calendar, cycle number – ”All”, “R” for cycle type. Under Status select (From Pending to Active)

E. Payroll Prelists (PYR510) & accompanying reports is under Reports – Prelist Reports. When running the prelist be sure to include the Benefits Distribution by Account (PYR320). Look at the last page of the report to see if there are any errors generated because health & welfare isn’t mapping correctly. Also, if there are any errors on the New/Retirement Edits to check retirement errors and check the Deduction by Employee for errors.

VIII. Letter to Employees

A. It may be helpful to send a brief form letter to all employees along with their contracts. This form letter should ask them the following questions:

1. Have you moved in the last year? If so, what is your new contact information?

2. Do you have direct deposit? If so, have you changed banks over the summer? If you do not have direct deposit, would you like to sign up?

3. If you are a 10 or 11 month employee, do you have Deferred Net Pay (DNP)? If not, would you like to sign up?
4. Please verify the deductions withheld from your earnings (attach a list of the employee's voldeds).

5. Do you have to update your Warrant(s) Recipient Designation, form #P-51

IX. Just a reminder ... A change in FTE affects:

A. Whether the employee qualifies for health & welfare benefits.

B. Amount employee pays for their share of health & welfare benefits.

C. Whether they qualify for PERS / STRS membership.
Warrant(s) Recipient Designation

Under the provisions of Section 53245 of the California Government Code, in the event of my death I hereby designate the following named person to be entitled to receive all warrants payable to me by the Humboldt County Office of Education had I survived:

<table>
<thead>
<tr>
<th>Designee's Name in Full</th>
<th>Relationship</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Address (Street, City, State and Zip)

This designation cancels and replaces any previously signed by me for this purpose and shall remain in effect until canceled in writing by me.

It is expressly understood and agreed that the Humboldt County Office of Education is not obligated to deliver said warrants to the person designated hereinabove unless said designated person, within two years after the date of said warrant(s), claims said warrant(s) from the Superintendent of the Humboldt County Office of Education and provides to said Superintendent sufficient proof of identity pursuant to the provisions of Section 53245 of the California Government Code.

<table>
<thead>
<tr>
<th>Date</th>
<th>Typewritten or printed name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
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</table>

Signature
I. Cancellation

- You will need to send the HCOE District Payroll desk an email requesting the cancellation of the Payroll EFT or Warrant and the reason for the cancellation. Return the original warrant along with a copy of the Employee Pay History Record and earnings screen shot with the detail lines of the account string.

Districts will no longer have to enter a journal for the employer cost. Once a Warrant or EFT is cancelled in PAYROLL.NET, Pay History and the District GL, County GL and Retirement will be updated with the cancelled transactions.

Any fees associated with the cancellation or stop payment will be back charged to the District.

There are a limited number of days to cancel a Payroll EFT.

II. Hand Warrant

We no longer issue payroll hand warrants as of January 1, 2012 due to software system modifications.
Payroll Users Manual

Tab: 7

Subject: 7-d-2 Payroll Checks – Stale Dated Payroll Check Replaced with Same Net Pay with A/P Check

Revised: 08/13/2015

I. Hand Warrant

We no longer be issue payroll hand warrants as of January 01, 2012 due to software system modifications.

II. Stale Dated Payroll Check Replaced with Same Net Pay with an A/P Check

A. Contact the HCOE District Payroll desk before starting the replacement process. You will need the check number, amount and date paid for the lost or destroyed check. We will check with US Bank to verify that the check has not been cashed. If it has not been cashed the district can proceed to the next step.

B. HCOE District Payroll desk will require the following documentation to ensure complete accuracy in employee pay history records:

- Signed copy of the completed Affidavit to Obtain Replacement of Lost or Destroyed Check (CS-13) and the original check if possible.

- Screen shot of the Employee Payroll Earnings screen with the detail lines of the account string

- Screen shot of the Employee Pay History Record showing the issued date and the net amount of the payroll check

- Copy of the Accounts Payable request for replacement check and a copy of the A/P check

HCOE will process a transfer to credit the stale dated payroll check amount back to the district to the account line used by district for the accounts payable replacement check. HCOE will record the a/p check number in the employee’s pay history record to reflect the replacement check information.
HUMBOLDT COUNTY-OFFICE OF EDUCATION

AFFIDAVIT TO OBTAIN REPLACEMENT OF LOST OR DESTROYED CHECK

State of California
County of Humboldt

Name: ____________________________
Identification No.: ________________ (Employee’s SSN/Vendor’s TIN)

certify that I am the payee listed on check number ______________
dated ___________________ drawn by the Humboldt County Superintendent of Schools for the
School District, on auditor fund no. ___________________
in the amount of ______________________ dollars $_____________.

I also certify that said check was lost/stolen/damaged and has not been cashed. The circumstance of such
loss or destruction and all relative facts are as follows:

____________________________________________________________________
____________________________________________________________________
____________________________________________________________________
____________________________________________________________________

I understand that if I subsequently cash the original check, I will be obligated to reimburse the issuing agency
for that amount. I declare under penalty of perjury that the foregoing is true and correct to the best of my
knowledge. Executed on ______________________, ______ at ______________________, California.

______________________________
Signature

- County Office of Education Use Only -

Action Taken:

Stop payment on original issued on ______________________
Resume payment on ______________________
Replacement issued on ______________________ Check No. ______________
Processed by: ______________________ Date: ______________________
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<td>4417</td>
<td>NCSI5G - A/P CLEARING</td>
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</table>
Payroll Earning Paid with A/P Check

This process is only to be utilized when it is determined that the payroll error occurred due to District oversight, (payroll clerk missed a time card, errors on pay calculation, etc.)

Please contact the HCOE District Payroll desk to discuss the district's immediate need for a payroll check issued outside of normal payroll processing.

When it has been determined that the circumstances require immediate processing, the district may proceed.

The district must provide the following documentation to ensure complete accuracy in not just the employee's pay history records but also in the reportable wages for the employee.

- Screen shot of the Employee Payroll Earnings page
- Payroll Prelist Reports or Employee Salary Projection
- Copy of the Accounts Payable request for replacement check
- Copy of the A/P Check

There are two ways to record the information into the Payroll System:

1) Enter the earnings in the next pay cycle. The district must leave the earning in the employees payroll earnings for the next pay cycle. The warrant will be recorded with the pay run. **If the employee is on direct deposit you will need to change it to a Prenote for this payroll run.**

   The payroll warrant that will be created will be stale dated and a Pay History Adjustment will record that the employee was paid with an a/p check and recorded in payroll with payroll check. A cash transfer will be processed to credit the stale dated payroll check amount from the net pay clearing account to the account line used for the accounts payable check.

   - Return the Payroll check for stale dating
2) Enter the earnings in the next pay cycle, run an Employee Salary Projection. Only pay 90% of the net with the AP check. Add the APY check amount to the Employee Payroll Deductions screen as an employee deduction payable to the district. The employee will receive a net pay amount which should represent the remaining 10% of pay owed to the employee. The voided check will need to be deposited by the district to the individual employee salary line(s). This will record the information into the payroll system and no transfers or Pay History Adjustment will be needed.
REMINDER:

TAX SHELTER ANNUITIES-Deferred Compensation Programs – 403(b) & 457(b)

OUR THIRD-PARTY ADMINISTRATIVE VENDOR IS ENVOY PLAN SERVICES – 1-800-248-8858 or email (www.envoyplanservices.com)
All questions should be directed to them.
## Listing of Districts Participating in 403(b) Program

<table>
<thead>
<tr>
<th>DI#</th>
<th>District Name</th>
<th>Resolution Date</th>
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## Listing of Districts Participating in 457(b) Program

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<th>DI#</th>
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<td>26</td>
<td>Klamath-Trinity</td>
<td>5/14/2013</td>
</tr>
<tr>
<td>31</td>
<td>McKinleyville</td>
<td>4/9/2014</td>
</tr>
<tr>
<td>39</td>
<td>South Bay</td>
<td>5/9/2013</td>
</tr>
<tr>
<td>46</td>
<td>Mattole</td>
<td>8/8/2013</td>
</tr>
<tr>
<td>47</td>
<td>Fortuna Elem</td>
<td>11/21/2013</td>
</tr>
<tr>
<td>71</td>
<td>Pacific View Charter</td>
<td>5/14/2013</td>
</tr>
</tbody>
</table>

W:\PAYROLL\DISTRICT PAYROLL\Envoi Plan Services\403(b) District Listing current
Humboldt County Office of Education and Participating Districts
Retirement Savings Plan

We would like to make our employees aware of the retirement plans that we sponsor which include a 403(b) Tax Sheltered Annuity Plan (TSA/403(b) Plan) and a 457(b) Deferred Compensation Plan (DCP/457(b) Plan) (the Plans). Participation is voluntary, allowing you to make pre-tax salary deferral contributions via payroll deduction. One of the benefits of participating in the Plans is the ability to defer from current taxation salary that would otherwise be currently taxable and also defer income taxes on the earnings credited to your account.

The amounts you contribute to the TSA/403(b) Plan have an independent limit from the amounts that you contribute to the DCP/457(b) Plan. You may make pre-tax salary deferral contributions to the TSA/403(b) Plan, the DCP/457(b) Plan only, or you may make pre-tax contributions to both Plans simultaneously. See the chart below for the maximum contribution limits.

<table>
<thead>
<tr>
<th>Year</th>
<th>403(b) TSA</th>
<th>457(b) DCP</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017 Basic Limit</td>
<td>$18,000</td>
<td>$18,000</td>
<td>$36,000</td>
</tr>
<tr>
<td>Age 50+ Catch-up</td>
<td>$6,000</td>
<td>$6,000</td>
<td>$12,000</td>
</tr>
<tr>
<td>Total</td>
<td>$24,000</td>
<td>$24,000</td>
<td>$48,000</td>
</tr>
</tbody>
</table>

We are pleased to be able to offer the benefits of these voluntary pre-tax savings plans for you, because we recognize that many of you wish to defer current income taxes to your post retirement years, while accumulating additional savings for retirement.

Please note that if you also make contributions, or have contributions made for you, to a 401(a) or 401(k) plan you are limited by the overall 415(c)(1)(A) limit for all plans including 403(b), 401(a) and 401(k). If you are a participant in another retirement plan (excluding CalSTRS or CalPERS), please advise Envoy Plan Services, Inc.

If you wish to learn more about participating in the 403(b) Plan and the 457(b) Plan, please visit the website of our retirement plans administrator Envoy Plan Services, Inc. at www.envoyplanservices.com.

Getting Started

- Via the Internet go to www.envoyplanservices.com.
- Click onto Client Center; then Click onto your State, County and Employer.
- You are now on your Employer’s home page on the Envoy website.
  - 403(b) Plan Providers – A complete list of Approved Providers currently available in the Plan is listed on the Employer’s home page.
  - Forms Tab – A Forms tab is at the top of the home page. Clicking on this tab will provide you with Definitions, Enrollment Procedures, Plan Highlights, Salary Reduction Agreement (SRA), Transaction Request Form and Instructions.
    - Print hard copy paper forms you would like to use at this time; and read carefully!
    - Follow the submission instructions on the 2nd page of the SRA.
  - Frequently Asked Questions – A list of frequently asked questions and the responses to the questions is provided for your reference.
  - Educational Videos are provided for your viewing.

IMPORTANT NOTE: IF YOU HAVE A 403(b) AND/OR 457(b) PLAN ACCOUNT WITH A PREVIOUS EMPLOYER, YOU MUST ESTABLISH A NEW ACCOUNT TO ENROLL IN THIS PLAN. YOUR SALARY DEFERRAL CONTRIBUTIONS IN THIS EMPLOYER’S 403(b) PLAN AND 457(b) PLAN CANNOT BE INVESTED IN THE 403(b) PLAN AND 457(b) PLAN OF A PREVIOUS EMPLOYER.

January 2017
Step 1: Enrolling with a 403(b) or 457(b) Provider

☐ Locate the provider of your choice from the list on your Employer’s home page.
☐ Contact information is listed for each approved provider.
☐ Contact the provider directly to request enrollment forms and instructions.
☐ Work directly with the provider to complete their enrollment process. (Envoy Plan Services will not accept Provider enrollment forms).

Step 2: Establish Salary Reduction Agreement (SRA)

☐ After you have established your 403(b) account, you will need to submit a completed SRA to begin your payroll deduction contributions.

**Online:** To submit an online SRA go to Envoy’s website at [www.envoyplanservices.com](http://www.envoyplanservices.com) and click on the red Login Button at the top right of the page.

  a. If this is your initial login, select “Create Participant Account.” Select your State from the list and then enter your Employer name in the “Plan” field. Complete your personal information and click “Register.”

**Paper:** See the Getting Started section above for instructions to obtain a paper SRA form

Instructions for Submission of Transactions:

☐ Transactions for the Plan include: loans, transfers, rollovers, contract exchanges, and all distributions.
☐ All transactions must be sent to Envoy for approval prior to submission to your provider for processing.
☐ To submit a transaction request to Envoy for approval follow the steps below:

**Online:**

  a. Go to Envoy’s website at [www.envoyplanservices.com](http://www.envoyplanservices.com) and click on the red Login Button at the top right of the page.

  b. If this is your initial login, select “Create Participant Account.” Select your State from the list and then enter your Employer name in the “Plan” field. Complete your personal information and click “Register.”

**Paper:**

  a. Contact your provider and request their specific paperwork.

  b. Go to Envoy’s website and obtain the Transaction Request Form and Instructions (located from Envoy’s website home page under Forms and Tools)

  c. Complete and mail all of the paperwork to Envoy at the address below, or you can fax the paperwork toll free at 877-513-2272.

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**ENVOY PLAN SERVICES, INC.**

c/o MidAmerica

402 South Kentucky Avenue, Suite 500, Lakeland, FL 33801

(800) 248-8858 Toll Free Phone Number
(877) 513-2272 Toll Free Fax Number

Email us at: info@envoyplanservices.com
Website: [www.EnvoyPlanServices.com](http://www.EnvoyPlanServices.com)

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January 2017