



EMPLOYER GUIDE
2010

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Section I
Introduction

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Arkansas Public Employees Retirement System

124 West Capitol • Suite 400 • Little Rock, Arkansas 72201

Dear Employer:

I am pleased to provide you with the Arkansas Public Employees Retirement System (APERS) Employer Guide. The latest version is a redesign which we hope results in a more user-friendly resource tool for you.

We have grouped topics covered in the guide according to the actions/tasks performed by employers beginning with the hiring of an employee through the termination or retirement of an employee. In the Appendix of the guide, you will find a handy glossary of terms, a listing of additional resources for employers, a quick reference guide (with contact information) of the sections in APERS that employers correspond with the most, and a complete listing of the APERS Board Regulations.

I hope you will find this publication to be a valuable resource in helping you to quickly handle different retirement-related issues, find instructions on which form to use and how to complete it and how to contact the appropriate person for questions or problems.

Please do not hesitate to contact our office for assistance.

Sincerely,

Gail H. Stone
Executive Director

A Brief Introduction to APERS

Executive Offices – The Executive Director and Deputy Director provide overall direction for the agency. This section also houses the APERS internal audit and the state Social Security functions.

Member Services – This section's responsibilities are divided into the Counseling and Benefits Units. The Counseling Unit assists members in person, through written correspondence and via statewide seminars.

Retiree Services - The Benefits Unit calculates the monthly retirement benefits for retirees, beneficiaries and survivors. All active and retired member deaths should be reported to the Benefits Unit. The Benefit Accounting Unit addresses

Member Records -The Member Records Unit is responsible for determining membership eligibility issues; maintaining members' history and image records; enrolling new members and employers; assisting employers with delinquent service purchases, retroactive wage adjustments and court-ordered wage settlements; and reporting of active member deaths

Administrative Services – Administrative Services is divided into the the Reporting Unit, the Accounting Unit, and the Operations Unit. The Reporting Unit is responsible for receiving and posting all employer remittance forms; reviewing all employer monthly retirement reports; and processing employer changes. The Accounting Unit is responsible for maintaining the General Ledger accounting system; producing accounting records and receipting and depositing all funds. The Operations Unit is responsible for performing all agency purchasing, accounts payable, payroll and personnel functions.

Communications – This section is responsible for producing all media products to inform members of agency services. Through the use of various publications such as the APERSpective newsletters, member handbooks, the APERS.org website, and annual financial reports, Information Services keeps members up to date and informed about APERS. This section also houses the APERS Call Center. Members can contact Information Services if they have questions about the website or publications, or to request forms for members who need to change their name, address or beneficiaries.

Investments – This section is responsible for monitoring, reconciling and recording all agency investment transactions and arranging wire transfers as needed.

Information Systems – This section is responsible for maintaining and monitoring the APERS computer network, hardware, and software. They also assist employers who want to file their monthly retirement reports electronically.

JOINT RESPONSIBILITIES

Every successful relationship requires an ongoing partnership. While APERS' employees are committed to ensuring that membership rights are guaranteed, you must also contribute to the partnership by meeting your responsibilities.

APERS Responsibilities To Employers

- Administer retirement benefits to each eligible member of APERS.
- Provide handbooks that contain information about member benefits.
- Keep members informed of benefit rights and options.
- Keep employers and members updated on legislative changes that affect them.
- Compile and make available a "Comprehensive Annual Financial Report" to employers.

Employer Responsibilities

- Read and distribute informational materials provided by APERS.
- Enroll all eligible members.
- Report member earnings accurately and timely.
- Inform APERS of employee personal data changes (name changes, address changes, etc.).
- Inform APERS of employer contact or address changes.

Share the information we send to you with your employees, but please do not attempt to counsel them concerning their APERS retirement benefits. Refer employees to APERS for retirement counseling.

Section II
New Hires

NEW HIRES

Determining Eligibility

All employees hired with the intent of working at least 80 hours per month and for 90 consecutive calendar days should be enrolled in APERS on/as of their date of hire. The employee's earnings must also meet Federal minimum wage guidelines to be eligible for retirement service credit. This includes part-time and seasonal employees.

Please note that there is no waiting period for enrollment into APERS. If an employee meets the eligibility requirements, s/he should be enrolled on/as of the first day of work.

Exclusions: Employees who are current members of or eligible for membership in another public retirement plan, or are currently receiving a benefit from APERS are NOT eligible for enrollment.

Concurrent Employment

Ascertain whether new employees are currently working for another APERS-covered employer before determining whether they meet the eligibility requirements. Contact the APERS Call Center if you are unsure whether the second employer is covered by APERS retirement.

Elected Officials Of 1st Class Cities

Act 1281 (effective 7/16/03) requires that newly elected Mayors and City Clerks of a first class city who are serving in a municipality that participates in APERS shall become participating members of APERS unless they opt to participate in a local retirement plan.

The officials have ninety (90) days after first assuming office to provide written notice to APERS that they opt to participate in the local retirement plan. APERS will refund any matching payments or contributions once the official has notified us that they have opted out.

Contributory Or Non-Contributory?

Employees hired after July 1, 2005 who have never worked for an APERS-participating employer or are returning to work more than six (6) months after last being reported to APERS by a participating employer MUST be enrolled as contributory members.

Non-contributory members who terminated from an APERS-participating employer, and who returned to an APERS-covered employer, within the last six (6) months, may choose to remain non-contributory or change to contributory status. This election must be made immediately upon hire and the Return to Work for an APERS-Covered Employer Form must be completed and submitted to APERS with the Membership Data Form. Instructions on the completion of these forms and samples of the forms follow in the next few pages of the guide.

NEW HIRE FORMS

Completing The Membership Data Form (MDF)

An MDF is required to be completed for each employee eligible to be reported to the system. The form should be completed for new employees on/as of the first day of employment, as well any current member transferring from another APERS employer to you. There is no waiting period for enrollment into APERS for members who meet the eligibility requirements.

The employee completes Part 1 of the form; the employer completes the Part 2. It is important that the personal data on the form is accurate as that is how the member's account will be set up in the APERS system. All member transactions with APERS will be made using the name and social security number provided on the MDF.

NOTE: Employers must submit a copy of the member's social security card with the MDF, and the Designation of Beneficiary Form if the member is contributory.

ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM (APERS)
MEMBERSHIP DATA FORM (MDF)

Part 1 - To Be Completed By Employee

(If you are a retired member of APERS receiving a monthly annuity benefit, you are not eligible to participate in APERS.)

Please list below the exact name and Social Security Number under which your individual account will be kept by the System. All future transactions with APERS should be made under this name except in case of legal change of name. Use your full legal name. Do not use nicknames. If your legal name changes, complete a Change of Name Form and forward it to us.

Last Name First Name Middle Initial Social Security No.

Employed By: State County Municipal Non-State

1. Date of Birth: Sex Male Female

2. Home Address: Street Number or Route Number City County State Zip Code

3. If married, give full name of spouse: Spouse's Date of Birth:

4. Other than Social Security, are you retired or have you ever been or will be a member of any other State of Arkansas authorized retirement system other than APERS? If so, list specific dates.

- Arkansas Teacher Retirement System Yes No Dates
Arkansas Highway Retirement System Yes No Dates
LOPFI Yes No Dates
Arkansas State Police Retirement System Yes No Dates
Arkansas Judicial Retirement System Yes No Dates
Arkansas District Judges Retirement System Yes No Dates
Alternate Retirement plans (i.e. TIAA, Valic) Yes No Dates

If Yes, list employer

5. Have you ever been a member of APERS? Yes No Dates Agency
If YES, give the date(s) and agency('s) worked for. Dates Agency
Dates Agency

Signature of Member: Date:

Part 2 - To Be Completed By Agency Representative

1. Name of Agency:

2. Dept. Number (As shown on earnings report transmitted to this office:)

3. Address of Agency: Street Number or Route Number City County State Zip Code

4. Date of Above Employee's First Day of Work: Contributory Non-Contributory
(If the employee was employed in a position covered by APERS and terminated and returned to covered employment within 6 months of said termination, they are eligible to return as a non-contributory member).

5. Job Title:

Signature and Title of Agency Rep.: Date:

It is understood that, although designated as employee contributions, the contributions are being paid by the employer in lieu of contributions by the employee, and that the employee must NOT be given the option of choosing to receive the contributed amounts directly instead of having them paid by the employer to APERS.

NOTE: We cannot enroll the above employee unless all the information is answered completely and a copy of their social security card (for identification purposes) is enclosed along with a Designation of Beneficiary Form. REV. 9/2005

Completing The Designation Of Beneficiary Form

Contributory members must complete this form to denote who may receive a refund of contributions in the event of the death of an active or retired member. Depending on the benefit option chosen by the retiree, this form may be used to determine who will receive a benefit after the death of a retiree. The Designation of Beneficiary Form must be notarized.

Completing The Return To APERS-Covered Employment Form

All non-contributory employees that left APERS-covered employment and return to an APERS-covered employer within six (6) months of terminating from another APERS-covered employer must complete this form. The employee should designate whether they choose to participate in the Contributory or the Non-Contributory retirement plan.

The employer completes the bottom portion of the form and submits it to APERS with the Membership Data Form, the Designation of Beneficiary Form and a copy of the employee's Social Security card.

ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
124 W. Capitol Ave, Suite 400
Little Rock, AR 72201

Return to APERS Covered Employment
(In Compliance with ACA 24-4-1101(c))

FOR COMPLETION BY MEMBER

I, _____, terminated as a non-contributory member from a
(Printed Member Name)

position covered APERS employer and have returned to a position covered by APERS within six
(6) months, and elect to be covered as a(an):

___ Non-Contributory Member

___ Contributory Member

I understand that as a member of the contributory plan, 5% of my pretax earnings will be
submitted to APERS on my behalf. I also understand that there are many differences between
the contributory and the non-contributory provisions of the Retirement System, and I realize
that this election is irrevocable.

Member Signature _____ Date _____

Social Security Number _____

Address _____

FOR COMPLETION BY EMPLOYER

I, _____, representing _____/
(Printed Employer Representative Name) (Printed Employer Name)

_____ indicate by my signature below that I have been advised that
(APERS Employer Number)

the above referenced employee has made an irrevocable election in compliance with ACA 24-4-
1101(c) regarding their APERS membership.

I further understand that (i) this election by a member must be made immediately upon hire;
(ii) although designated as employee contributions, the contributions are being paid by the
employer in lieu of contributions by the employee; and (iii) the employee must NOT be given
the option of choosing to receive the contributed amounts directly instead of having them paid
by the employer to APERS.

Employer Representative Signature _____ Date _____

(NOTE: This form is to be completed (along with the Membership Data Form) if the
employee is returning to an APERS covered position within six (6) months of their prior
coverage).

Feb/2007

Section III
**Remitting/Reporting/
Reconciling**

The Three “Rs” – Remit/Report/Reconcile

Employer/Employee Rates

Employer rates are determined each fall based on the annual actuarial valuation and are set by the APERS Board of Trustees.

Contributory employees have 5% of their pre-tax salary deducted from their pay and submitted to APERS. Pre-tax means that the amount of the contributions are not included when the employer calculates federal and state income taxes. However, social security and medicare taxes should be calculated using the gross pay of the employee.

Remittance Of Employer & Employee Contributions

Due Dates

Payments are due to APERS by the 10th calendar day after the employer’s payroll processing date. The payroll processing date is defined as the date when the employer’s payroll has been calculated and is ready for checks to be issued—not when the employees actually receive checks.

Completing Remittance Forms

A separate remittance form must accompany the warrants/checks submitted for each payroll processing date.

DO NOT list warrants/checks covering more than one pay period on the same remittance form.

Denote the Reporting Month and the Payroll Processing Date on the form.

List the warrants/checks being submitted with the form.

Use the Remittance Reconciliation section of the form to determine whether you have paid the correct employer and employer contributions. The total of the Employee and Employer contributions in the Remittance Reconciliation section should be the same as the total of the checks listed on the upper portion of the remittance form.

The Reporting Official must sign the form, being sure to include their e-mail and telephone number.



Arkansas Public Employees Retirement System

124 West Capitol Avenue • Suite 400 • Little Rock, AR 72201

Official Notice

August 20, 2009

APERS Employers

(State, Municipal, County and Non-State)

In accordance with the laws regulating the retirement system and based on the annual valuation prepared by the actuary, the Arkansas Public Employees Retirement System (APERS) Board of Trustees, at its regularly scheduled meeting on August 19, 2009, determined that the preliminary employer contribution rate to be effective July 1, 2010 will be:

APERS

Your current employer rate will change to **12.46%** effective July 1, 2010

Wildlife Officers

Your current employer rate will change to **24.46%** effective July 1, 2010

District Judges Covered Under ADJRS provisions

Notification of the rate effective July 1, 2010 is forthcoming.

School Employers

Your current employer rate will remain at **4.0%** effective July 1, 2010

Please contact the Administrative Services Reporting Unit at (501) 683-4081 with any questions.

**COUNTY EMPLOYER
Remittance Form**

*Remittance forms must accompany warrants/checks submitted to the APERS office **following each payroll processing date**.* In order to balance your retirement report, we must have the information listed below for each warrant/check sent to our office. Do not list warrants/checks covering more than one pay period on the same remittance form. List only those warrants/checks actually sent. Copies of this form may be made as necessary.

NAME OF AGENCY _____

PAYROLL CYCLE (W, BW, SM, M) _____ * (*According to our records—if inaccurate, please correct.)

REPORTING MONTH _____ **YEAR** _____ **PAYROLL PROCESSING DATE** _____

Check or Warrant Number	Employee Contributions 5% of Contributory Payments	Employer Contributions 12.46% of Payroll
Total Remittance Submitted ***		

Sample Copy
Not For Use

<u>Remittance Reconciliation</u>		Explanation of Adjustments
Employee Contributions: (1) Total Contributory Salaries X <u>5%</u> =		
Employer Contributions: (2) Total Payroll X <u>12.46%</u>		
Total Remittance Due (1) + (2)		
Adjustments:		
Total Remittance Submitted ***		

*** These two amounts should agree.

I do hereby certify that the Earnings & Service Report printout to be submitted at month end contains the names of all employees of this agency who participate in the Arkansas Public Employees Retirement System.

I further certify that the amounts opposite the names under the contributions column are the correct amounts withheld for this month, according to the provisions of A.C.A. 24-4-102.

I further certify that in compliance with the Internal Revenue Service (IRS) Ruling 2006-43, the contributions, although designated as employee contributions, are being paid by the employer, as set forth in the resolution adopted by the APERS Board on May 18, 2005.

In accordance with A.C.A. 24-4-102, "Any person who knowingly makes any false statement or who falsifies or permits to be falsified any record, in an attempt to defraud the system as the result of such act, shall be guilty of a misdemeanor and shall, upon conviction by a court, be punished by a fine of not less than one hundred dollars (\$100) or a maximum of six (6) months in jail or both."

Agency Number

Signature/Title of Reporting Official

Email: _____

Phone # _____

**MUNICIPAL EMPLOYER
Remittance Form**

Remittance forms must accompany warrants/checks submitted to the APERS office following each payroll processing date. In order to balance your retirement report, we must have the information listed below for each warrant/check sent to our office. Do not list warrants/checks covering more than one pay period on the same remittance form. List only those warrants/checks actually sent. Copies of this form may be made as necessary.

NAME OF AGENCY _____

PAYROLL CYCLE (W, BW, SM, M) _____ * (*According to our records—if inaccurate, please correct.)

REPORTING MONTH _____ **YEAR** _____ **PAYROLL PROCESSING DATE** _____

Check or Warrant Number	Employee Contributions 5% of Contributory Payments	Employer Contributions 12.46% of Payroll
Sample Copy Not For Use		
Total Remittance Submitted ***		

<u>Remittance Reconciliation</u>		Explanation of Adjustments
Employee Contributions: (1) Total Contributory Salaries X 5% =		
Employer Contributions: (2) Total Payroll X 12.46% =		
Total Remittance Due (1) + (2)		
Adjustments:		
Total Remittance Submitted ***		

*** These two amounts should agree.

I do hereby certify that the Earnings & Service Report printout to be submitted at month end contains the names of all employees of this agency who participate in the Arkansas Public Employees Retirement System.

I further certify that the amounts opposite the names under the contributions column are the correct amounts withheld for this month, according to the provisions of A.C.A. 24-4-102.

I further certify that in compliance with the Internal Revenue Service (IRS) Ruling 2006-43, the contributions, although designated as employee contributions, are being paid by the employer, as set forth in the resolution adopted by the APERS Board on May 18, 2005.

In accordance with A.C.A. 24-4-102, "Any person who knowingly makes any false statement or who falsifies or permits to be falsified any record, in an attempt to defraud the system as the result of such act, shall be guilty of a misdemeanor and shall, upon conviction by a court, be punished by a fine of not less than one hundred dollars (\$100) or a maximum of six (6) months in jail or both."

Agency Number

Signature/Title of Reporting Official

Email _____ Phone # _____

**NON-STATE EMPLOYER
Remittance Form**

Remittance forms must accompany warrants/checks submitted to the APERS office following each payroll processing date. In order to balance your retirement report, we must have the information listed below for each warrant/check sent to our office. Do not list warrants/checks covering more than one pay period on the same remittance form. List only those warrants/checks actually sent. Copies of this form may be made as necessary.

NAME OF AGENCY _____

PAYROLL CYCLE (W, BW, SM, M) _____ * (*According to our records—if inaccurate, please correct.)

REPORTING MONTH _____ PAYROLL PROCESSING DATE _____

Check or Warrant Number	Employee Contributions 5% of Contributory Payments	Employer Contributions 12.46% of Payroll
Total Remittance Submitted ***		

Sample Copy
Not For Use

<u>Remittance Reconciliation</u>		Explanation of Adjustments
Employee Contributions: (1) Total Contributory Salaries X <u>5%</u> =		
Employer Contributions: (2) Total Payroll X <u>12.46%</u> =		
Total Remittance Due (1) + (2)		
Adjustments:		
Total Remittance Submitted ***		

*** These two amounts should agree.

I do hereby certify that the Earnings & Service Report printout to be submitted at month end contains the names of all employees of this agency who participate in the Arkansas Public Employees Retirement System.

I further certify that the amounts opposite the names under the contributions column are the correct amounts withheld for this month, according to the provisions of A.C.A. 24-4-102.

I further certify that in compliance with the Internal Revenue Service (IRS) Ruling 2006-43, the contributions, although designated as employee contributions, are being paid by the employer, as set forth in the resolution adopted by the APERS Board on May 18, 2005.

In accordance with A.C.A. 24-4-102, "Any person who knowingly makes any false statement or who falsifies or permits to be falsified any record, in an attempt to defraud the system as the result of such act, shall be guilty of a misdemeanor and shall, upon conviction by a court, be punished by a fine of not less than one hundred dollars (\$100) or a maximum of six (6) months in jail or both."

Agency Number

Signature/Title of Reporting Official

Email _____ Phone # _____

**SCHOOL EMPLOYER
Remittance Form**

Remittance forms must accompany warrants/checks submitted to the APERS office following each payroll processing date. In order to balance your retirement report, we must have the information listed below for each warrant/check sent to our office. Do not list warrants/checks covering more than one pay period on the same remittance form. List only those warrants/checks actually sent. Copies of this form may be made as necessary.

NAME OF AGENCY _____

PAYROLL CYCLE (W, BW, SM, M) _____ * (*According to our records—if inaccurate, please correct.)

REPORTING MONTH _____ YEAR _____ PAYROLL PROCESSING DATE _____

Check or Warrant Number	Employee Contributions 5% of Contributory Payments	Employer Contributions 4% of Payroll
Total Remittance Submitted ***		

Sample Copy
Not For Use

<u>Remittance Reconciliation</u>		Explanation of Adjustments
Employee Contributions: (1) Total Contributory Salaries X <u>5%</u> =		
Employer Contributions: (2) Total Payroll X <u>4%</u> =		
Total Remittance Due (1) + (2)		
Adjustments:		
Total Remittance Submitted ***		

*** These two amounts should agree.

I do hereby certify that the Earnings & Service Report printout to be submitted at month end contains the names of all employees of this agency who participate in the Arkansas Public Employees Retirement System.

I further certify that the amounts opposite the names under the contributions column are the correct amounts withheld for this month, according to the provisions of A.C.A. 24-4-102.

I further certify that in compliance with the Internal Revenue Service (IRS) Ruling 2006-43, the contributions, although designated as employee contributions, are being paid by the employer, as set forth in the resolution adopted by the APERS Board on May 18, 2005.

In accordance with A.C.A. 24-4-102, "Any person who knowingly makes any false statement or who falsifies or permits to be falsified any record, in an attempt to defraud the system as the result of such act, shall be guilty of a misdemeanor and shall, upon conviction by a court, be punished by a fine of not less than one hundred dollars (\$100) or a maximum of six (6) months in jail or both."

Agency Number

Signature/Title of Reporting Official

Email _____ Phone # _____

Effective July 1, 2010 thru June 30, 2011

STATE EMPLOYER
Remittance Form

Remittance forms must accompany warrants/checks submitted to the APERS office following each payroll processing date. In order to balance your retirement report, we must have the information listed below for each warrant/check sent to our office. Do not list warrants/checks covering more than one pay period on the same remittance form. List only those warrants/checks actually sent. Copies of this form may be made as necessary.

NAME OF AGENCY _____

PAYROLL CYCLE (W, BW, SM, M) _____ * (*According to our records—if inaccurate, please correct.)

REPORTING MONTH _____ PAYROLL PROCESSING DATE _____

Check or Warrant Number	Employee Contributions 5% of Contributory Payments	Employer Contributions 12.46% of Payroll
Total Remittance Submitted ***		

Sample Copy
Not For Use

Remittance Reconciliation		Explanation of Adjustments
Employee Contributions: (1) Total Contributory Salaries X <u>5%</u> =		
Employer Contributions: (2) Total Payroll X <u>12.46%</u> =		
Total Remittance Due (1) + (2)		
Adjustments:		
Total Remittance Submitted ***		

*** These two amounts should agree.

I do hereby certify that the Earnings & Service Report printout to be submitted at month end contains the names of all employees of this agency who participate in the Arkansas Public Employees Retirement System.

I further certify that the amounts opposite the names under the contributions column are the correct amounts withheld for this month, according to the provisions of A.C.A. 24-4-102.

I further certify that in compliance with the Internal Revenue Service (IRS) Ruling 2006-43, the contributions, although designated as employee contributions, are being paid by the employer, as set forth in the resolution adopted by the APERS Board on May 18, 2005.

In accordance with A.C.A. 24-4-102, "Any person who knowingly makes any false statement or who falsifies or permits to be falsified any record, in an attempt to defraud the system as the result of such act, shall be guilty of a misdemeanor and shall, upon conviction by a court, be punished by a fine of not less than one hundred dollars (\$100) or a maximum of six (6) months in jail or both."

Agency Number

Signature/Title of Reporting Official

Email _____ Phone # _____

Online Earnings & Service Reporting System

The online Earnings and Service Reporting System is a secure Internet website managed by the Arkansas Public Employees Retirement System. Employer participants can use this website to enter their monthly Earnings and Service reports without having to submit a paper copy.

Access to the website is over a secure server and is limited to authorized personnel. In order to utilize this website for your monthly reporting, you must request a User name and password from APERS. This can be done by e-mailing your request to the reporting supervisor including your name and agency number in the e-mail. Please type "Online Reporting Request" in the subject line. Once set up, you will receive an Employer User Guide with instructions on using the website. You will still be required to submit your Remittance forms and your Reconciliation forms. This process will not change.

If you decide to utilize the website for your monthly reporting, APERS will no longer accept paper reports as your submission unless prior authorization is received. It will be the agencies' responsibility to make sure they submit their reports online by the established deadline to avoid paying a penalty.

For larger agencies, we do offer an upload option which allows you to submit your report using an Excel spreadsheet (CSV) format. This will allow you to transfer your information directly from your payroll and upload it into the online website. If any contributions are out of balance, or if any information does not match with what we have in APERS, the website will flag the individual and allow you to make corrections before accepting the upload. You will then be allowed to enter your payments and reconcile the report. This process cuts down on the keying of your Earnings and Service report.

Reporting Earnings & Service

What do the letters in the columns on the Earnings & Service Report mean?

N/T/D/L/M	
N	New
T	Terminated
D	Deceased
L	Leave Without Pay
M	Military Leave
C/K/N	
C	Contributory (pre-1978)
K	Contributory (After 7/1/05)
N	Non-Contributory
NE	Non-Contributory Newly elected official first elected/appointed on/ after 7-1-2011
P/E/S	
P	Public Safety Officer
E	Elected Official
S	County Sheriff

Reporting Current Employees

All demographic data for previously reported employees will be pre-printed on the Earnings & Service Report received in the monthly reporting packet. Employers must enter the employees' earnings and contributions (if applicable) and service credit for the current reporting month.

Hours	Service Credit*
80 or more	1 month Service Credit
60-79	3/4 month Service Credit
40-59	1/2 month Service Credit
20-39	1/4 month Service Credit
Less than 20	No Service Credit

*** Record the appropriate number in the Service Credit column.**

If the employee has been reported as a Public Safety Officer (P), Elected Official (E), or a County Sheriff (S), the appropriate letter should appear in the P/E/S column.

Make corrections to the pre-printed data if it is inaccurate. Mark a single line through the erroneous information and write the correct information above it. If the P/E/S column should be blank and is not, place an asterisk (*) to the right of the column. All corrections/notations on the Earnings & Service Report must be made in red pen, marker or pencil.

Note terminations or deaths by marking a T or D (in red) in the N/T/D column on the report.

A cover letter explaining complicated corrections for prior month(s) reports are not required, but sometimes make it easier to resolve the problems and correct the member(s) record.

Reporting New Employees

Record an “N” in the N/T/D column on the report.

Record a “C”, “K”, or an “N” in the C/N/K column according to whether the member is contributory under the old plan (“C” for prior to 7/1/05) or the new plan (“K” for after 7/1/05) or non-contributory (“N”).

Record the employee’s first initial, middle initial and last name in the “Name of Employee” column.

Record the APERS-assigned number of your agency and the employee’s social security number in the appropriate columns under “Membership” on the report form.

Record the employee’s birthdate (month/day/year) and sex (M-Male; F-Female) in the columns under “New Member”.

If the new member is an Elected Official or County Sheriff, record the appropriate letter in the P/E/S column and circle it in red. NOTE: The “P” for Public Safety Officer is not to be used for employees hired July 1, 1997 or later who were not previously reported as public safety officers.

Totaling the Report

Write the totals for contributory earnings and contributions on the last line of the last page of the contributory employees listing. TIP: The total contributions should equal 5% of the contributory earnings reported.

Write the totals for the non-contributory earnings on the last line of the last page of the non-contributory employee listing.

Take the grand total of all contributory and non-contributory earnings and multiply by 12.54%. The total employer matching remitted for that reporting month should match this figure.

Printing Your Own Report

If you produce the Earnings & Service Report from your payroll system or by other means, it must follow our established format. NOTE: Employers must contact the Reporting Unit to submit a draft of the report and receive approval before discontinuing use of the pre-printed forms.

Electronic Filing of Earnings & Service Report

Electronically transmitted Earnings & Service Reports are currently accepted using a pre-determined file format. Details and assistance on submitting electronic reports is available from our Information Systems staff.

EARNINGS & SERVICE REPORT

124 WEST CAPITOL
LITTLE ROCK, AR 72201

ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM

AGENCY		PERIOD ENDING										PAGE NO.		
N / T / D	C / N / K	NAME OF EMPLOYEE	MEMBERSHIP		CURRENT MONTH			NEW MEMBER				P / E / S	REMARKS	
			DEPT.	SOCIAL SECURITY	EARNINGS	CONTRIBUTIONS	SRV.	MO.	BIRTH DAY	YR.	SEX			
														1
														2
														3
														4
														5
														6
														7
														8
														9
														10
														11
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														24

Sample Copy
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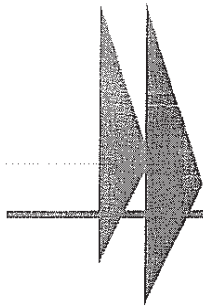
Retirement Contributions Activity Statement

Employers may receive a statement noting an over or under payment based on the earnings reported and the matching/contributions remitted for a particular reporting month. Any discrepancies should be researched, resolved and corrections submitted to APERS.

An example of a common discrepancy is when an employee enters the Deferred Retirement Option Plan (DROP), since the DROP is always effective as of the first of the month and payroll periods almost never ends/begins at the first of a month.

* All statements must be reconciled quarterly.*

Agencies must either submit a payment or request a refund to zero out their accounts.



ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM

One Union National Plaza • 124 West Capitol • Suite 400 • Little Rock, Arkansas 72201

Arkansas County - Agency 20901
 Attn: Cathy Ormon
 101 Court Sq.
 Dewitt AR 72042

February 24, 2010

Retirement Contributions Activity Statement Month Ending Dec '09		Underpaid (Overpaid)
Balance Forward		(359.63)
Current Month Contributions Due	24,978.02	
Current Month Contributions Paid	<u>25,197.19</u>	
Current Month Contributions Underpaid/(Overpaid)		(219.17)
Adjustments (includes refunds)		<u>-</u>
Overpaid Ending Balance due Agency		<u><u>(578.80)</u></u>

Underpaid & overpaid balances are indications of problems. Based on earnings reported, underpaid balances reflect too little cash paid and overpaid balances reflect too much cash paid. In both cases, the Agency should determine why there is a difference (while working with the Apers Reporting Specialist.) Only when the cause of the difference is known will corrective action be taken (including refunds.)

Please Disregard if your Agency has resolved this ending balance.

Contact Jerry Dunn at 501-683-0867 if you have any questions about this statement.

Phone (501) 682-7800

FAX Number (501) 682-7840

WATS Line 1-800-682-7377

Late Remittance and/or Report Penalties

Payments not received by the 10th calendar day following the payroll processing date will be charged 8% interest from the date due until payment is received.

Earnings & Service Reports not received by the 10th calendar day of the month following the reporting month (or postmarked by the 9th) will be assessed a penalty of \$150.

- This includes online agencies. All reports must be keyed into the online system NLT the 10th of every month.
- APERS will not accept paper reports from online agencies unless prior arrangements have been made.
- If you are an online agency and miss the reporting deadline (10th of every month), it is the agency's responsibility to make sure APERS receives the hard copy report and is notified. A late penalty will apply.

Reconciling Monthly Remittances & Reports

Employers must complete the Report Reconciliation form and submit it with the Earnings & Service Report each month.

Completing Part 1 (Employee Contributions/Employer Matching Due): Using the records from the payrolls for the applicable reporting month, add the salaries of all contributory employees and type/write the amount above the line labeled (A). Multiply the total by 5% to compute the total contributions due from employees. Type/write it on the line above (1). Add the salaries of all employees and type/write that amount above the line labeled (B). Multiply the total by 12.46% to compute the total employer matching due. Type/write it on the line above (2). Add the amount on line (1) to the amount on line (2) to get the total amount due for the reporting month and type/write it on line (3).

Completing Part 2 (Employee Contributions/Employer Matching Paid): List the employee contributions and employer matching submitted on each remittance to APERS during the applicable reporting month by payroll processing date. Calculate a Total Paid for each remittance made and type/write it in the Total column (6). Add all amounts in the Employee column, the Employer column and the Total column. Type/write the results above the lines labeled (4), (5) & (6), respectively.

Completing Part 3 (Reconciliation): Transfer all amounts from lines (1), (2), (3), (4), (5), & (6) from Parts 1 & 2 to the matching numbered lines in Part 3. Subtract the Contributions Paid from the Contributions Due. If the correct amounts were remitted and reported, this amount should be zero (0). If the difference is zero, the Reporting Official is ready to sign and date the Reconciliation Report and attach it to the Earnings & Service Report. If a negative or a positive number appears, the Reporting Official must determine where/why the difference occurred and write a brief explanation (ie., affected employee(s) Name/SSN/Amount) in the space provided before signing and dating the report and submitting it to APERS.

All discrepancies must be reconciled prior to submitting the report.

There is an Excel spreadsheet which automatically calculates these numbers for you. It is available in the Forms Folder on the CD this Employer Guide is on.

**DISTRICT COURT CLERK
APERS REPORT RECONCILIATION
MONTH OF _____ YEAR _____
(THIS FORM MUST BE ATTACHED TO THE EARNINGS AND SERVICE REPORTS))**

EMPLOYER # _____ NAME OF AGENCY _____

**PART 1: EMPLOYEE CONTRIBUTION/EMPLOYER MATCHING DUE
(From Totals on Remittance Forms)**

Total Salaries of Contributory Employees	_____ X	5%	=	_____ (1)
Total Salaries of All Employees	_____ X	12.46%	=	_____ (2)
Total Contributions/Matching Due				_____ (3)

**PART 2: EMPLOYEE CONTRIBUTIONS/EMPLOYER MATCHING PAID
(From Remittance Forms/Payments Made During Report Month)**

Payroll Processing Date (From Remittance Forms)	Amount Paid Employee	Amount Employer Paid	Total Amount Paid
Total			

(4) (5) (6)

PART 3: RECONCILIATION			
	EMPLOYEE	EMPLOYER	TOTAL
TOTAL EMPLOYEE/EMPLOYER CONTRIBUTION DUE	\$ (1)	\$ (2)	\$ (3)
TOTAL EMPLOYEE/EMPLOYER CONTRIBUTION PAID	\$ (4)	\$ (5)	\$ (6)
DIFFERENCE (SHOULD BE \$ 0.00)			

Explanation of Difference:

Signature of Reporting Official
Effective July 1, 2010 thru June 30, 2011

Telephone Number

ADJRS REPORT RECONCILIATION
MONTH OF _____
(THIS FORM MUST BE ATTACHED TO THE RETIREMENT EARNINGS/SERVICE REPORT)

Employer # _____ Employer Name _____

PART 1: EMPLOYEE CONTRIBUTIONS/EMPLOYER MATCHING DUE (From Totals on Retirement Earnings/Service Report)			
Total Salaries of Contributory Employees	_____ x	5%	-
	(A)		(1)
Total Salaries of All Employees	_____ x	23.35%	-
	(B)		(2)
Total Contributions/Matching Due			-
			(3)

PART 2: EMPLOYEE CONTRIBUTIONS/EMPLOYER MATCHING PAID (From Remittance Forms/Payments Made During Report Month)			
Payroll Processing Date (From Remittance Forms)	Amounts Paid		
	Employee	Employer	Total
			-
			-
			-
			-
			-
			-
			-
			-
			-
Total	-	-	-
	(4)	(5)	(6)

PART 3: RECONCILIATION			
	Employee	Employer	Total
Total Employee/Employer Contributions Due	-	-	-
	(1)	(2)	(3)
Total Employee/Employer Contributions Paid	-	-	-
	(4)	(5)	(6)
Difference (Should be \$ 0.00)	-	-	-

Explanation of Difference:

 Signature of Reporting Official
 Effective 1-Jul-10 thru 30-Jun-11

 Telephone Number

**JUDICIAL RETIREMENT SYSTEM
APERS REPORT RECONCILIATION**
MONTH OF _____ YEAR _____
(THIS FORM MUST BE ATTACHED TO THE EARNINGS AND SERVICE REPORTS))

AGENCY # _____ NAME OF AGENCY _____

PART 1: EMPLOYEE CONTRIBUTION/EMPLOYER MATCHING DUE
(From Totals on Remittance Forms)

Total Salaries of Contributory Employees	_____	X	_5_ % =	_____
				(1)
Total Salaries of All Employees	_____	X	___ % =	_____
				(2)
Total Contributions/Matching Due				_____
				(3)

PART 2: EMPLOYEE CONTRIBUTIONS/EMPLOYER MATCHING PAID
(From Remittance Forms/Payments Made During Report Month)

Payroll Processing Date (From Remittance Forms)	Amount Paid Employee	Amount Employer Paid	Total Amount Paid
Total			
	(4)	(5)	(6)

PART 3: RECONCILIATION			
	EMPLOYEE	EMPLOYER	TOTAL
TOTAL EMPLOYEE/EMPLOYER CONTRIBUTION DUE	\$	\$	\$
	(1)	(2)	(3)
TOTAL EMPLOYEE/EMPLOYER CONTRIBUTION PAID	\$	\$	\$
	(4)	(5)	(6)
DIFFERENCE (SHOULD BE \$ 0.00)			

Explanation of Difference:

Signature of Reporting Official
Revised July 1, 2009

Telephone Number

**MUNICIPAL EMPLOYER
APERS REPORT RECONCILIATION
MONTH OF _____ YEAR _____
(THIS FORM MUST BE ATTACHED TO THE EARNINGS AND SERVICE REPORTS))**

AGENCY # _____ NAME OF AGENCY _____

**PART 1: EMPLOYEE CONTRIBUTION/EMPLOYER MATCHING DUE
(From Totals on Remittance Forms)**

Total Salaries of Contributory Employees	_____ X	5%	=	_____ (1)
Total Salaries of All Employees	_____ X	12.46%	=	_____ (2)
Total Contributions/Matching Due				_____ (3)

**PART 2: EMPLOYEE CONTRIBUTIONS/EMPLOYER MATCHING PAID
(From Remittance Forms/Payments Made During Report Month)**

Payroll Processing Date (From Remittance Forms)	Amount Paid Employee	Amount Employer Paid	Total Amount Paid
Total			

Sample Copy
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(4) (5) (6)

PART 3: RECONCILIATION

	EMPLOYEE	EMPLOYER	TOTAL
TOTAL EMPLOYEE/EMPLOYER CONTRIBUTION DUE	\$	\$	\$
	(1)	(2)	(3)
TOTAL EMPLOYEE/EMPLOYER CONTRIBUTION PAID	\$	\$	\$
	(4)	(5)	(6)
DIFFERENCE (SHOULD BE \$ 0.00)			

Explanation of Difference:

Signature of Reporting Official
Effective July 1, 2010 thru June 30, 2011

Telephone Number

**NON-STATE EMPLOYERS
APERS REPORT RECONCILIATION**
MONTH OF _____ YEAR _____
(THIS FORM MUST BE ATTACHED TO THE EARNINGS AND SERVICE REPORTS))

AGENCY # _____ NAME OF AGENCY _____

PART 1: EMPLOYEE CONTRIBUTION/EMPLOYER MATCHING DUE
(From Totals on Remittance Forms)

Total Salaries of Contributory Employees	_____ X	5%	=	_____ (1)
Total Salaries of All Employees	_____ X	12.46%	=	_____ (2)
Total Contributions/Matching Due				_____ (3)

PART 2: EMPLOYEE CONTRIBUTIONS/EMPLOYER MATCHING PAID
(From Remittance Forms/Payments Made During Report Month)

Payroll Processing Date (From Remittance Forms)	Amount Paid Employee	Amount Employer Paid	Total Amount Paid
Total			

Sample Copy
Not For Use

(4) (5) (6)

PART 3: RECONCILIATION

	EMPLOYEE	EMPLOYER	TOTAL
TOTAL EMPLOYEE/EMPLOYER CONTRIBUTION DUE	\$	\$	\$
	(1)	(2)	(3)
TOTAL EMPLOYEE/EMPLOYER CONTRIBUTION PAID	\$	\$	\$
	(4)	(5)	(6)
DIFFERENCE (SHOULD BE \$ 0.00)			

Explanation of Difference:

Signature of Reporting Official _____ Telephone Number _____
Effective July 1, 2010 thru June 30, 2011

**NON-AASIS STATE AGENCY
APERS REPORT RECONCILIATION
MONTH OF _____ YEAR _____
(THIS FORM MUST BE ATTACHED TO THE EARNINGS AND SERVICE REPORTS))**

AGENCY # _____ NAME OF AGENCY _____

**PART 1: EMPLOYEE CONTRIBUTION/EMPLOYER MATCHING DUE
(From Totals on Remittance Forms)**

Total Salaries of Contributory Employees	_____ X	5%	=	_____ (1)
Total Salaries of All Employees	_____ X	12.46%	=	_____ (2)
Total Contributions/Matching Due				_____ (3)

**PART 2: EMPLOYEE CONTRIBUTIONS/EMPLOYER MATCHING PAID
(From Remittance Forms/Payments Made During Report Month)**

Payroll Processing Date (From Remittance Forms)	Amount Paid Employee	Amount Employer Paid	Total Amount Paid
Total			

Sample Copy
Not For Use

(4) (5) (6)

PART 3: RECONCILIATION			
	EMPLOYEE	EMPLOYER	TOTAL
TOTAL EMPLOYEE/EMPLOYER CONTRIBUTION DUE	\$	\$	\$
	(1)	(2)	(3)
TOTAL EMPLOYEE/EMPLOYER CONTRIBUTION PAID	\$	\$	\$
	(4)	(5)	(6)
DIFFERENCE (SHOULD BE \$ 0.00)			

Explanation of Difference:

Signature of Reporting Official _____ Telephone Number _____
Effective July 1, 2010 thru June 30, 2011

Section IV
Delinquent Service

Delinquent Service

What Is Delinquent Service?

Delinquent Service occurs when an eligible employee is not enrolled/reported when hired. The employer will owe the back matching (at 12.54%) and will also be charged 8% interest on the matching from the date it was originally due until it has been paid.

It is important to note that since all new employees are contributory after 7/1/05, the employee will also owe the amount of contributions (at 5%) plus interest at 8% in order for the service to be established.

Completing The Delinquent Service Form

If you think that you owe delinquent service, you may contact the Member Records Unit for assistance in completing the form.

Earnings should be listed by fiscal year (July through June) with the appropriate service credit for each month. Member Records staff will review the forms and will send a letter specifying the amount due to establish the service. This letter will also denote the date that payments are due to avoid additional interest.

Payment Of Delinquent Service

Delinquent service payments should be remitted separately to the attention of the Member Records Unit. These payments should NOT be submitted as part of a regular payroll remittance.

Delinquent employee contributions should be remitted by the employer. However, it is the employer's decision as to whether the employee must reimburse the employer for the contributions.

2/04

PURCHASE OF DELINQUENT SERVICE AND CONTRIBUTIONS

MEMBER'S NAME _____ SS# _____

MEMBER'S ADDRESS _____

<u>FISCAL YEAR</u>	<u>AGENCY NUMBER</u>	<u>EMPLOYEE POSITION</u>	<u>NUMBER OF MONTHS SERVICE*</u>	<u>COMPENSATION</u>
<u>JULY – JUNE</u>				
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Sample Copy
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*** Members are required to work 80 hours per month to earn a month of Service. However, school employees earn a month of service if they work at least half the hours required of the position.**

I do hereby certify that the above is a true and correct record and furthermore understand that in accordance with A.C.A. 24-4-102, "Any Person who knowingly makes any false statements or who falsifies or permits to be falsified any record, in an attempt to defraud the system as the result of such act, shall be guilty of a misdemeanor and shall, upon conviction by a court, be punished by a fine of not less than one hundred dollars (\$100) or a maximum of six (6) months in jail, or both."

AGENCY NAME _____ ADDRESS _____

DATE _____

SIGNATURE AND TITLE OF AGENCY REPRESENTATIVE _____

TO BE COMPLETED BY APERS	1 st Calculation	2 nd Calculation	3 rd Calculation
Employee Contributions Due.....	\$ _____	\$ _____	\$ _____
Interest on Employee (EE) Contributions.....	\$ _____	\$ _____	\$ _____
1. TOTAL EE CONTRIBUTIONS & INTEREST.	\$ _____	\$ _____	\$ _____
Employer Matching Due.....	\$ _____	\$ _____	\$ _____
Interest on Employer (ER) Matching.....	\$ _____	\$ _____	\$ _____
2. TOTAL ER MATCHING & INTEREST.....	\$ _____	\$ _____	\$ _____
TOTAL DUE APERS (1+2)	\$ _____	\$ _____	\$ _____

TO BE COMPLETED BY AGENCY

TOTAL AMOUNT PAID BY EMPLOYEE..... \$ _____

TOTAL AMOUNT PAID BY AGENCY..... \$ _____

TOTAL REMITTANCE ATTACHED..... \$ _____

State Agencies Only:

Employee Personnel Number: _____

Retroactive Calculation ___(Yes) ___(No)

Retroactive Calculation Date: _____

Please list the monthly earnings and service of each fiscal year (July - June) listed on the attached Delinquent Service Form. **IMPORTANT:** All earnings should be listed even if the member did not work enough hours to earn service. Members are required to work 80 hours per month to earn a month of service. However, school employees earn a month of service if they work at least half the hours required of the position.

NAME _____ SSN# _____

	SALARY	SERVICE		SALARY	SERVICE
JULY _____	\$ _____	_____	JANUARY	\$ _____	_____
_____ YEAR					
AUGUST	\$ _____	_____	FEBRUARY	\$ _____	_____
SEPTEMBER	\$ _____	_____	MARCH	\$ _____	_____
OCTOBER	\$ _____	_____	APRIL	\$ _____	_____
NOVEMBER	\$ _____	_____	MAY	\$ _____	_____
DECEMBER	\$ _____	_____	JUNE _____	\$ _____	_____
			_____ YEAR		
			TOTAL \$	_____	

Sample Copy

JULY _____	\$ _____	_____	JANUARY	\$ _____	_____
_____ YEAR					
AUGUST	\$ _____	_____	FEBRUARY	\$ _____	_____
SEPTEMBER	\$ _____	_____	MARCH	\$ _____	_____
OCTOBER	\$ _____	_____	APRIL	\$ _____	_____
NOVEMBER	\$ _____	_____	MAY	\$ _____	_____
DECEMBER	\$ _____	_____	JUNE _____	\$ _____	_____
			_____ YEAR		
			TOTAL \$	_____	

Not For Use

JULY _____	\$ _____	_____	JANUARY	\$ _____	_____
_____ YEAR					
AUGUST	\$ _____	_____	FEBRUARY	\$ _____	_____
SEPTEMBER	\$ _____	_____	MARCH	\$ _____	_____
OCTOBER	\$ _____	_____	APRIL	\$ _____	_____
NOVEMBER	\$ _____	_____	MAY	\$ _____	_____
DECEMBER	\$ _____	_____	JUNE _____	\$ _____	_____
			_____ YEAR		
			TOTAL \$	_____	

JULY _____	\$ _____	_____	JANUARY	\$ _____	_____
_____ YEAR					
AUGUST	\$ _____	_____	FEBRUARY	\$ _____	_____
SEPTEMBER	\$ _____	_____	MARCH	\$ _____	_____
OCTOBER	\$ _____	_____	APRIL	\$ _____	_____
NOVEMBER	\$ _____	_____	MAY	\$ _____	_____
DECEMBER	\$ _____	_____	JUNE _____	\$ _____	_____
			_____ YEAR		
			TOTAL \$	_____	

Section V
Non-Salary Earnings

Non-Salary Earnings

Lump Sum Payments

One-time payments to employees are NOT ELIGIBLE to be included in wages reported for retirement service credit.

Examples of these include:
Vacation Pay When Terminating
Bonuses Not Part of Base Pay
Overtime Pay (Not Paid in the Month Earned)

Retroactive Wage Form

When a retroactive wage increase is given to your employees, you will need to complete the Retroactive Wage Form to indicate which month the wages would have been earned and reported to APERS so that the member(s)' history can be accurately updated.

Completing the Retroactive Wage Form

Retroactive wages must be completed on a month by month basis for each fiscal year involved.
NOTE: A separate form must be completed for each employee who received the increase.

Payment of Matching & Contributions for Retroactive Wage Increases

Retroactive wage payments should be remitted separately to the attention of the Member Records Unit. These payments should NOT be submitted as part of a regular payroll remittance.

Retroactive wage employee contributions should be remitted by the employer. However, it is the employer's decision as to whether the employee must reimburse the employer for the contributions.

ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM RETROACTIVE WAGE FORM

Please list the MONTHLY earnings of each fiscal year (July - June).

IMPORTANT: All earnings should be listed within the dates as listed by the Retro-Active raise.

The period covered for the below listed individual is from _____ to _____.

The total matching due is \$ _____. Contributory _____ Non-Contributory _____

NAME _____ SS# _____

ADDRESS _____

JULY _____	\$ _____	JANUARY _____	\$ _____
AUGUST _____	\$ _____	FEBRUARY _____	\$ _____
SEPTEMBER _____	\$ _____	MARCH _____	\$ _____
OCTOBER _____	\$ _____	APRIL _____	\$ _____
NOVEMBER _____	\$ _____	MAY _____	\$ _____
DECEMBER _____	\$ _____	JUNE _____	\$ _____

\$ _____
TOTAL

JULY _____	\$ _____	JANUARY _____	\$ _____
AUGUST _____	\$ _____	FEBRUARY _____	\$ _____
SEPTEMBER _____	\$ _____	MARCH _____	\$ _____
OCTOBER _____	\$ _____	APRIL _____	\$ _____
NOVEMBER _____	\$ _____	MAY _____	\$ _____
DECEMBER _____	\$ _____	JUNE _____	\$ _____

\$ _____
TOTAL

JULY _____	\$ _____	JANUARY _____	\$ _____
AUGUST _____	\$ _____	FEBRUARY _____	\$ _____
SEPTEMBER _____	\$ _____	MARCH _____	\$ _____
OCTOBER _____	\$ _____	APRIL _____	\$ _____
NOVEMBER _____	\$ _____	MAY _____	\$ _____
DECEMBER _____	\$ _____	JUNE _____	\$ _____

\$ _____
TOTAL

JULY _____	\$ _____	JANUARY _____	\$ _____
AUGUST _____	\$ _____	FEBRUARY _____	\$ _____
SEPTEMBER _____	\$ _____	MARCH _____	\$ _____
OCTOBER _____	\$ _____	APRIL _____	\$ _____
NOVEMBER _____	\$ _____	MAY _____	\$ _____
DECEMBER _____	\$ _____	JUNE _____	\$ _____

\$ _____
TOTAL

JULY _____	\$ _____	JANUARY _____	\$ _____
AUGUST _____	\$ _____	FEBRUARY _____	\$ _____
SEPTEMBER _____	\$ _____	MARCH _____	\$ _____
OCTOBER _____	\$ _____	APRIL _____	\$ _____
NOVEMBER _____	\$ _____	MAY _____	\$ _____
DECEMBER _____	\$ _____	JUNE _____	\$ _____

\$ _____
TOTAL

AGENCY _____ SIGNATURE _____

Wage Settlement Form

Wage settlements are court-ordered payments made to employees. APERS must receive a copy of the court order in order to process wage settlements.

Payment of Matching & Contributions for Wage Settlements

Wage settlement payments should be remitted separately to the attention of the Member Records Unit. These payments should NOT be submitted as part of a regular payroll remittance.

Wage settlement employee contributions should be remitted by the employer. However, it is the employer's decision as to whether the employee must reimburse the employer for the contributions.

ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM WAGE SETTLEMENT FORM

Please list the MONTHLY earnings of each fiscal year (July - June).

IMPORTANT: All earnings should be listed within the dates as listed by the Court Order.

The period covered for the below listed individual is from _____ to _____.

The total matching due is \$ _____. Contributory _____ Non-Contributory _____

NAME _____ SS# _____
ADDRESS _____

JULY _____	\$ _____	JANUARY _____	\$ _____
AUGUST _____	\$ _____	FEBRUARY _____	\$ _____
SEPTEMBER _____	\$ _____	MARCH _____	\$ _____
OCTOBER _____	\$ _____	APRIL _____	\$ _____
NOVEMBER _____	\$ _____	MAY _____	\$ _____
DECEMBER _____	\$ _____	JUNE _____	\$ _____

\$ _____
TOTAL

JULY _____	\$ _____	JANUARY _____	\$ _____
AUGUST _____	\$ _____	FEBRUARY _____	\$ _____
SEPTEMBER _____	\$ _____	MARCH _____	\$ _____
OCTOBER _____	\$ _____	APRIL _____	\$ _____
NOVEMBER _____	\$ _____	MAY _____	\$ _____
DECEMBER _____	\$ _____	JUNE _____	\$ _____

\$ _____
TOTAL

JULY _____	\$ _____	JANUARY _____	\$ _____
AUGUST _____	\$ _____	FEBRUARY _____	\$ _____
SEPTEMBER _____	\$ _____	MARCH _____	\$ _____
OCTOBER _____	\$ _____	APRIL _____	\$ _____
NOVEMBER _____	\$ _____	MAY _____	\$ _____
DECEMBER _____	\$ _____	JUNE _____	\$ _____

\$ _____
TOTAL

JULY _____	\$ _____	JANUARY _____	\$ _____
AUGUST _____	\$ _____	FEBRUARY _____	\$ _____
SEPTEMBER _____	\$ _____	MARCH _____	\$ _____
OCTOBER _____	\$ _____	APRIL _____	\$ _____
NOVEMBER _____	\$ _____	MAY _____	\$ _____
DECEMBER _____	\$ _____	JUNE _____	\$ _____

\$ _____
TOTAL

JULY _____	\$ _____	JANUARY _____	\$ _____
AUGUST _____	\$ _____	FEBRUARY _____	\$ _____
SEPTEMBER _____	\$ _____	MARCH _____	\$ _____
OCTOBER _____	\$ _____	APRIL _____	\$ _____
NOVEMBER _____	\$ _____	MAY _____	\$ _____
DECEMBER _____	\$ _____	JUNE _____	\$ _____

\$ _____
TOTAL

AGENCY _____ SIGNATURE _____

Revised 02/01

Military Service Credit

For employees returning from active duty deployment, the Uniformed Services Employment & Reemployment Rights Act (USERRA) provides that if an employee returns to work within the prescribed guidelines of the law, the employee is entitled to retirement service credit for the time that they were deployed.

Employers should obtain a copy of the employee's DD-214 form and submit it to the Member Services Section of APERS for processing, along with the employer contributions for that member.

Section VI

**Ongoing Employer
Responsibilities**

Ongoing Employer Responsibilities

Communication

- The employer should distribute any informational materials provided by APERS to their covered employees.
- The employer should notify employees of scheduled retirement seminars.
- The employer should NOT try to counsel employees regarding their APERS service credit or possible benefits. The employee should contact APERS to schedule an appointment with a counselor, or write to ask whatever questions they may have. They may also attend a scheduled APERS retirement seminar.

Member Change Forms

If an employee notifies your payroll office of a name or address change, or a beneficiary change for a life insurance policy, please have them complete the appropriate APERS change form so that our system will have the correct information. The employee may submit the change form directly to APERS or the employer may include the form(s) with remittance forms or the monthly report. Note that some of these form require supporting legal documents or must be notarized.

Employer Changes

Please notify us if the contact person for processing retirement-related transactions changes, or if your address or telephone number changes so that you will continue to receive necessary materials and correspondence from APERS. Also, please include e-mail and fax number with contact information.

ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
ONE UNION NATIONAL PLAZA
124 WEST CAPITOL
LITTLE ROCK, AR 72201
IN PULASKI COUNTY (501) 682-7800
OUTSIDE PULASKI COUNTY 1-800-682-7377

NOTICE OF CHANGE OF ADDRESS

AGENCY _____ **EFFECTIVE DATE** _____

The following employee requests a change of address on agency personnel records. The new address should be used for administration and personnel purposes.

Sample Copy
Not For Use
 PLEASE PRINT LEGIBLY

EMPLOYEE'S NAME

SOCIAL SECURITY NUMBER _____ - _____ - _____

NEW ADDRESS:

_____ **Street** _____ **Apt. or Box No.**

_____ **City** _____ **County** _____ **State** _____ **Zip Code**

_____ **Home Phone**

_____ **Work Phone**

_____ **Signature**

_____ **Date**

**ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
ONE UNION NATIONAL PLAZA, 124 WEST CAPITOL
LITTLE ROCK, ARKANSAS 72201**

8/00

REQUEST FOR CHANGE OF NAME

In accordance with the laws, rules, and regulations governing the Public Employees Retirement

System of the State of Arkansas, I, _____, enrolled as a member

of Public Employees Retirement System under Social Security number _____,

and employed with (agency) _____ hereby authorized and

request that my name, which is written as _____ on

my records in the Public Employees Retirement System, be changed to _____

_____ which is now my official name and corresponds to my official signature.

I do hereby declare that this change is not for reasons of evasion, deception, or fraud. A copy of

any court order or other documentation, if applicable, regarding the change in name is attached.

Respectfully authorized and requested,

(Name, typed or printed)

(Official Signature)

(Address)

(City, State, Zip Code)

Date: _____

Note: If you wish to change your beneficiary, contact your personnel or payroll office for proper forms.

ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
REQUEST FOR CHANGE IN BENEFICIARY

In accordance with the provisions of ACT 177 of 1957 as amended, creating the Public Employees Retirement System,

I, _____ a member of the Arkansas Public Employees Retirement System,
(Print Full Name)

employed with _____ / _____,
(Agency Name/Number)

enrolled under Social Security No. _____ - _____ - _____, hereby revoke the
appointment of all beneficiaries previously made by me, if any, and designate:

_____, _____,
(Print Full Name of Beneficiary) (Beneficiary Date of Birth)

_____, _____, _____, _____,
(Print Beneficiary Address) City St. Zip.

whose relationship to me is _____ as the beneficiary to whom I request the Board of Trustees of
the Public Employees Retirement System of Arkansas to pay, in the event of my death, if there are no death-in-
service benefits payable, the total amount of the accumulated contributions standing to my credit in the retirement
system.

I hereby authorize the Board of Trustees of the Public Employees Retirement System to make payment to the
beneficiary whom I have above nominated and agree on behalf of myself and heirs and assigns, that payment so
made shall be a complete discharge of the claims and shall constitute a release of the system from any further
obligations on account of the benefit. I hereby direct that should I survive the before-mentioned beneficiary, the
amount which otherwise would have been payable to the beneficiary shall be paid according to the provisions of
the retirement act or to such other beneficiary as I shall hereafter nominate, by written designation filed with the
Public Employees Retirement System of Arkansas, in accordance with the rules and regulations prescribed by the
Board of Trustees.

Signature _____

Address _____

State of _____ County of _____ City, St. Zip.

On this _____ day of _____, 20____, before me appeared _____,
to me personally known, who, being by me duly sworn, did say that he/she executed the foregoing instrument
and acknowledged said instrument to be his/her free act and deed.

In testimony whereof, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the
day and the year first above written.

Signature of Notary Public: _____

My Commission Expires: _____

SEAL

Revised February 2, 2006

Section VII
Terminations & Retirement

Terminations/Retirements

Termination Of An Employee

Indicate the termination by recording a “T” (in red) in the appropriate column on the Earnings & Service Report.

Completing the Termination of Employment Refund Request Form

If the employee was contributory and wishes to have his/her contributions refunded, both the employer and the employee must complete the Termination of Employment Refund Request Form.

The employee completes the top portion of the form and has it notarized.

The employer completes the bottom portion of the form, indicating when employment was terminated and the last month wages will be reported to APERS.

Note: Refund requests cannot be processed until we have updated the database for the last month earnings were reported for the employee. Depending on when the employee terminates, the refund process may take six to eight weeks after the termination date.

PERS -7
Rev. May 2005

ARKANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
(STATE, COUNTY, MUNICIPAL, SCHOOL AND OTHER NON-STATE DIVISIONS)

Termination of Employment Refund Request

I, _____, Social Security Number _____
(Print Name)

Have terminated employment with _____ / _____
(Agency Name) (Agency Number)

And will be last reported on the payroll of said Agency on _____, 20__.

and request that all employee contributions in my account with the Arkansas Public Employees Retirement System (APERS) be returned to me. I understand in withdrawing my contributions that I will lose any service credit in APERS represented by these contributions. I understand that I cannot be employed under this System again until after I receive my refund or else I forfeit the right to receive my refund at this time. I understand that my refund will not be processed until the last month in which I had contributions withheld is posted to my APERS history. I further understand that all or part of my employee contributions and applicable interest will be taxable to me when the refund is issued to me.

Signature of Member _____

Date of Birth _____

Address _____

City _____ State _____ Zipcode _____

State of Arkansas
County of _____

*Subscribed and sworn to before me a Notary Public in and for the County and State aforesaid,
this the _____ day of _____, 20__.*

Seal _____
Notary Public Signature

Date Commission Expires

To Be Completed By Employer

I, _____, am the Employer Representative for
(Print Name)

_____ / _____
(Agency Name) (Agency Number)

do hereby certify that the above named employee has terminated his/her employment with our Agency and will last earn pay for the day of _____, 20__, and will last be reported with contributions to APERS

on the retirement report for the month of _____, 20__.

Employer Representative Signature

Employer Representative Title

Telephone Number

Retirement of an Employee

Deferred Retirement Option Plan (DROP) Retirement

Any member with 28 years of actual service in APERS and/or reciprocal systems is eligible to enroll in the DROP. The DROP start date is always the later of: (1) the first day of the second month following APERS determination that the member is eligible; or (2) the date requested by the member on the application. The APERS Benefits Unit will send a Verification of Wages form and an acknowledgement form to the member's employer after the eligibility has been verified and the application has been approved.

The employer should:

- Cease employee and employer contributions as of the DROP start date.
- Terminate the employee from the Earnings & Service Report by placing a "T" in the appropriate column.
- Complete the DROP Participant Earnings Form.

Completing the DROP Participant Earnings Form

DROP start dates are always effective as of the first of a month. It will normally be necessary to calculate partial earnings/matching/contributions for the part of the pay period before the DROP effective date.

Enter the pay period dates, the report month, the name, the social security number, the # hours worked which should be reported on the form. The total earnings to be matched and reported for the DROP participant are calculated by multiplying the # hours worked by the hourly rate of pay. Then multiply the earnings due by 12.54% to determine the employer matching due.

You may include the manually calculated earnings as part of your regular payroll matching payment or as a separate payment for the pay period being reported. NOTE: Employers may also elect to pay matching for the entire pay period and then request a refund from APERS.

DROP PARTICIPANT EARNINGS FORM

- The effective (start) date of all DROP participation will always be the first of the month. Upon notification that an employee has been approved for the DROP, you will need to do the following one time reporting to ensure that their earnings and contributions are correct for the month prior to beginning the DROP.
- Terminate the employee from the Earnings & Service Report by placing a (T) in the appropriate column.
- Enter the Name and Social Security Number of the DROP employee on the listing below (you may generate your own report as long as all of the requested information is provided).
- For any pay period which starts in a covered month and ends after the employee DROP date is effective, partial earnings must be computed. Calculate and enter the number of hours in the pay period for which earnings should be reported.
- Calculate enter the partial period earnings by multiplying the hourly rate by the number of hours.

Be sure to include the manually calculated earnings in your matching warrant or check so that your payment will be correct.

Pay Period Dates: _____ Report Month: _____

Name	Social Security Number	# Hours	Matching Earnings
Total Earnings Reported			

Completing the Verification of Termination and Wages Form

This form is used to report anticipated earnings for the last month the employee is scheduled to work. These earnings will be used to compute the monthly (DROP) benefit of the retiring member, so it is very important for the employer to complete and return the forms accurately and quickly.



Arkansas Public Employees' Retirement System
EMPLOYER VERIFICATION OF TERMINATION

124 W. Capitol Ave, Ste 400 - Little Rock, AR 72201 · (800) 682-7377

MEMBER INFORMATION

Name: _____ Social Security No: _____

EMPLOYER NOTICE

The member listed above has applied for retirement benefits from APERS. Before retirement benefits can begin, members must terminate their employment with an APERS-participating employer. In the section below, please verify the member's last date to earn pay and final earnings information. Exclude dates and earnings related to lump sum payments that the member may receive for unused time off or other termination-related pay.

TERMINATION AND EARNINGS VERIFICATION

Employer Payroll Representative: Verify the member's last date to earn pay and final earnings information. Exclude dates and earnings related to lump sum payments for unused time off or other termination-related pay.

1. **Member status.** Contributory Non-Contributory
2. **Last date to earn pay.** _____

3. **Termination Date** _____ **If Different than #2 please explain:** _____

4. **List the member's compensation for the final three months through the month of termination.**

Month/Year	Monthly Earnings	Monthly Service Credit (1,2,3 or 4)
_____	_____	_____
_____	_____	_____
_____	_____	_____

5. **List compensation the member will receive after the month of termination.**

Month/Year	Monthly Earnings	Reason
_____	_____	_____

EMPLOYER CERTIFICATION

I have read the "Employer Notice" above regarding members terminating their employment before receiving retirement benefits. I certify that based on my knowledge or the information provided to me this member has or will terminate employment with this agency on the date given above and will remain terminated after that date.

Name: _____ Signature: _____

Title: _____ Employer: _____

Telephone No: _____ Fax No. _____

Date: _____

Notice of Penalty for Falsifying Statements or Records

Any person who knowingly makes any false statements or who falsifies or permits to be falsified any record in an attempt to defraud the system as the result of such act shall be guilty of a misdemeanor and shall upon conviction by a court, be punished by a fine of not less than one hundred dollars (\$100) or a maximum of six (6) months in jail or both. Arkansas Code of 1987, as amended, 24-4-102

DROP Participant Employment Confirmation Report

APERS will send this report to employers each month in the monthly reporting packet. The employer should review the report to ensure that each employee is still employed, sign the form and submit it to APERS with the monthly Earnings & Service Report.

- If an employee in the DROP terminates employment or retires from the DROP, indicate the termination or retirement date of the employee.
- If an employee should appear on the report, but does not, add the information to the report.
- If an employee appears on your report in error, please indicate on the report.

04/20/04

INSTRUCTIONS FOR DROP PARTICIPANT EMPLOYMENT CONFIRMATION

PAGE: 1

APERS MUST RECEIVE MONTHLY CONFIRMATION OF THE CONTINUED EMPLOYMENT OF DROP PARTICIPANTS. A ROSTER OF YOUR AGENCY'S APPROVED DROP PARTICIPANTS WILL BE PROVIDED WITH YOUR MONTHLY PACKET. THE REPORTING OFFICIAL IS TO VERIFY WHETHER THE LISTED PARTICIPANTS REMAIN EMPLOYED; IF NOT, A TERMINATION DATE SHOULD BE WRITTEN IN THE SPACE PROVIDED ON THE ROSTER. THE ROSTER SHOULD BE RETURNED TO APERS BY MAIL OR FAX BY THE 10TH OF THE MONTH FOLLOWING THE REPORTING MONTH.

APERS DROP PARTICIPANTS
 AGENCY - 00044 ARK STATE BANK DEPT

SSN	EMPLOYEE NAME	DROP START DATE	7YR LIMIT DATE	TERMINATION DATE
000-00-0000	DOE, JANE B.	02/01/1998	02/01/2005	
000-XX-000X	DOE, JOHN A.	02/01/2003	02/01/2010	

I HAVE PROVIDED TERMINATION DATES FOR THE INDIVIDUALS NO LONGER EMPLOYED. THE REMAINING INDIVIDUALS WERE EMPLOYED AS OF THE END OF THE CURRENT REPORTING MONTH.

 DATE

 REPORTING OFFICIAL

Regular Retirement

Employee Responsibilities

- Request a Retirement Application Packet from APERS and understand the deadlines for submitting the application to retire as of the desired month. NOTE: Retirement applications are due to APERS at least 30 days but not more than 90 days prior to the first of the desired retirement month.
- Notify his/her employer of intent to retire and the requested retirement date.
- Contact the Employee Benefits Division (or current insurance carrier) to set up retiree insurance deductions.

Employer Responsibilities

- Complete the Verification of Wages Not Reported Form (see instructions and examples of this form under the DROP Retirement section previously covered in this guide).
- Remove the employee from the Earnings & Service Report by writing a "T" in the appropriate column of the report.

Working After Retirement

APERS retirees may return to work for an APERS-participating employer thirty 180 days from their effective date of retirement. APERS retirees CANNOT accrue additional service credit and should NOT be enrolled or reported to APERS.

However, retirees from other systems such as the State Police, Judicial or District Judge systems may be enrolled in APERS and receive service credit.

Section VIII
Appendix

Glossary

Actual Service – Service credited at the rate of one (1) month for each month of service.

Actuary – A qualified actuary with experience in retirement plan financing. Membership in the American Academy of Actuaries shall be sufficient for a person to be deemed a qualified actuary.

Age – Age on last birthday.

Annuity – A monthly amount payable from funds of the Arkansas Public Employees Retirement System throughout the life of a person. All annuities shall be paid in equal monthly installments.

APERS – Arkansas Public Employees Retirement System.

Beneficiary – Any person except a retirant who is receiving or is designated by a member to receive a plan benefit.

Benefit Options – Alternatives enabling an APERS member to name a beneficiary to receive a monthly benefit upon the member's death.

Board - The Board of Trustees of the Arkansas Public Employees Retirement System, as created in this act.

Compensation - The recurring remuneration paid a member by public employers for personal services rendered by a member in a position covered by an employer participating in the Arkansas Public Employees Retirement System.

Contributory Plan – A plan that originated with APERS on July 1, 1957 whereby APERS employees made contributions to the System, along with their employers.

Credited Service – The sum of the prior service and current service to the extent credited a member by the board, in accordance with the provisions of [§ 24-4-521](#).

Current Service – Service rendered to a public employer by a member from and after the date he or she became a member.

Death-In-Service – Death of an active member who works in a covered position whose survivor(s) qualify for an annuity, or the death of a deferred vested member who dies before receiving a monthly annuity.

Disability – An illness or injury which mentally or physically renders a person unable to perform his/her duties and which is judged to be permanent.

DROP – Deferred Retirement Option Plan.

Employee - All officers and employees of any office, agency, board, commission, including the Department of Higher Education, or department of a public employer whose compensations were or are payable from funds appropriated by the public employer and all otherwise eligible employees whose compensations were or are payable in whole or part from federal funds, as well as the official court reporters and stenographers of the circuit and chancery courts of the state and all of the prosecuting attorneys of the judicial districts of Arkansas. In addition, effective July 1, 1983, the term “employees” shall include those persons who are eligible for benefits from the Teachers Insurance and Annuity Association but who are otherwise eligible for participation in the Arkansas Public Employees Retirement System due to employment with a public employer.

Employee Contributions – Under the Contributory plan, the amount set by the Board of Trustees that is deducted from a member’s salary and deposited in his/her account with APERS.

Employer Contributions – The amount set by the Board of Trustees that is necessary to fund the schedule of benefits provided to APERS members.

Final Average Compensation – The average of the highest annual compensations paid a member during any period of three (3) years of credited service with a public employer.

Final Average Salary - See Final Average Compensation.

Fiscal Year – The uniform period between one annual balancing of financial accounts and the next. For Arkansas and APERS, the fiscal year begins July 1 and ends June 30.

Interim Service – Service rendered by a municipal employee, a non-teaching public school employee, a college or university employee, or another non-state employee during the period between July 1, 1957 and the time that his/her employer became a participant in the System.

Local Units of Government - Those entities participating in the Arkansas Public Employees Retirement System under the provisions of § 24-4-746.

Member – Any person who is included in the membership of the Arkansas Public Employees Retirement System.

Non-contributory Member - A person who does not contribute a portion of his or her compensation to the Arkansas Public Employees Retirement System.

Normal Retirement Age – The age at which you are eligible for retirement with full benefits.

PAW - Partial Annuity Withdrawal.

PERS – Public Employees Retirement System. Refers to Arkansas Public Employees Retirement System.

Prior Service – Service rendered by an employee before his/her employer became a member of the System.

Reciprocal System – An agreement between two or more of the following – The Arkansas Public Employees Retirement System, the Arkansas Teacher Retirement System, the Arkansas Highway Employees Retirement System, the Arkansas State Police Retirement System, the Arkansas Judicial Retirement System, Arkansas alternate retirement plans (Act 857 of 1997) and the Arkansas Local Police and Fire Retirement Plan - that allows an employee to use his/her service in two or more of the retirement systems to meet the minimum service requirement for retirement purposes in each System.

Reduced Benefit – A benefit decreased in amount due to early retirement.

Refund – Return of employee contributions and interest (if applicable) to an employee, as requested, after termination from an APERS covered position.

Regular Interest – Rate or rates of interest per annum, compounded annually, as set by the Board of Trustees for purchases of service, repayments, etc.

Retirant, Retired Member, Retiree – A former member receiving a plan annuity by reason of having been a member.

Retirement - A member's withdrawal from the service of a public employer, with an annuity payable from funds of the Arkansas Public Employees Retirement System.

Survivor – A spouse, child, or parent who, as a result of a member's or retirant's death, is designated by law to receive a benefit.

System – Arkansas Public Employees Retirement System.

Vested – Entitled to receive a monthly benefit upon attaining a specified age with 5 years of actual service credited to your account.

Additional Resources

- PowerPoint Employer Training Presentation
- Forms Folder on CD
- APERS Website (<http://www.apers.org>)
- Member Handbook
- Board Regulations
- Annual Financial Reports
- APERSpective Newsletters
- Brochures and Pamphlets

Quick Reference Guide/Contact Information

Contact our switchboard telephone numbers for staff/sections not listed here:

Local Little Rock area: 501-682-7800

Outside of Little Rock: 800-682-7377 (Toll free)

Administrative Services/Member Records Unit

Contact Member Records staff for assistance with or questions regarding:

- Eligibility for Membership
- Eligibility Questions
- Concurrent Employment
- Contributory or Non-Contributory?
- Membership Data Form (MDF)
- Designation of Beneficiary Form
- Return to APERS-Covered Service Form
- Proper Reporting of New Hires
- Corrections to Prior Month(s)' Earnings
- Delinquent Service Questions
- Lump Sum Payments
- Retroactive Wage Increases
- Wage Settlements
- Annual Member Statements
- Reporting the Death of an Employee

Member Records	
Title	Telephone
Manager	
Supervisor	501-682-7879
Secretary II	501-683-1400
Mgmt. Proj. Analyst	501-682-7813
Rept. Spec. III	501-683-5431
Rept. Spec. III	501-682-7876

Quick Reference Guide/Contact Information

Administrative Services/Reporting Unit

Contact Reporting staff for assistance with or questions regarding:

- Employer/Employee Rates
- Remittance Forms/Payments
- Reporting Employees' Earnings & Service
- Reconciliation of Monthly Earnings & Service Report
- Corrections to Current Month Earnings
- Late Remittance and/or Report Penalties
- Retirement Contributions Activity Statement
- Employer Contact Changes
- Employer Address Changes

Reporting	
Title	Telephone
Manager	501-682-7833
Executive/Admin. Secretary	501-682-7818
Supervisor	501-683-4081
Fiscal Support Specialist	501-682-7824
Fiscal Support Specialist	501-682-7828
Fiscal Support Specialist	501-682-7822
Fiscal Support Specialist	501-683-0867

Information Systems Section

Contact the Information Systems staff with questions regarding the electronic filing of monthly earnings and service reports.

Information Services	
Title	Telephone
Manager	501-683-0995
Supervisor	501-682-7870
Programmer	501-682-7814

Quick Reference Guide/Contact Information

Member Services Section

Contact Member Services staff for assistance with or questions regarding:

- Counseling Assistance for Employees
- Retirement Seminars
- Legislation
- Deferred Retirement Option Plan (DROP) Participation
- Verification of Wages Not Reported Form
- Reporting the Death of An Employee
- Reporting the Death of a Retiree

Member Services Section	
Title	Telephone
Manager	501-682-7830
Secretary	501-682-7830
Counselor Supervisor	501-682-7830
Retirement Counselors	501-682-7830
Retiree Services Section	
Manager	501-682-7809
Supervisor	501-683-6616
Mgmt. Proj. Analyst	501-682-7764
Ben. Ret. Couns.	501-682-7761
Ben. Ret. Couns.	501-682-7842
Ben. Ret. Couns.	501-682-7827
Ben. Ret. Couns.	501-682-7867