Guide to Retirement Forms

Municipal Employers

Municipal Employers

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Municipal Employer Retirement Verifications • Employer Certification of Retirement and Final Wages

- Salary Verification for Service Credit
- Verification of Retroactive Salary



Municipal Employers

Employer Certification of Retirement and Final Wages –

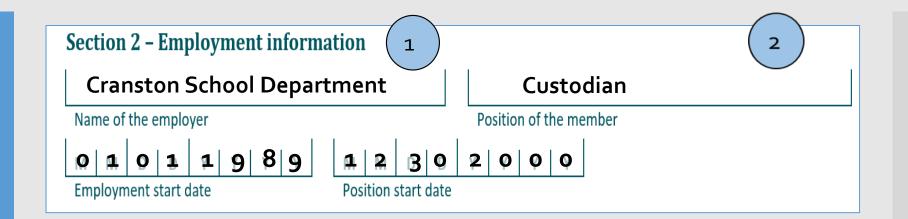
Page 1 of 3

	EMPLOYER CERTIFICATION OF RETIREMENT AND FINAL WAGES
	Do not submit this form more than 3 months prior to member's retirement. This form must be completed in entirety and signed by both the member and emplayer. For additional informatian, see instructions at the end.
	Please print clearly in black ink.
	Section 1 - Member information
	First and middle names Last name
	Address (street number, street name and apartment number)
	City State Zip code
	Home phone number (area code and number) Business phone number (area code and number) Date of birth (mm/dd/yyyy) Social Security number (4 last digits anly)
$ \rightarrow $	Section 2 - Employment information
	Name of the employer Position of the member
	Name of the employer Position of the member M M D D Y Y Y Employment start date Position start date Position start date Position start date
>	Section 3 - Termination information
	M D D Y
	Reason for separation from service
	Type of retirement (<i>check one</i>): 🔲 Service retirement 🔲 Disability retirement 🔲 Survivor benefit (death in service) Retirement sub type (for disability only – check one): 🔲 Ordinary 🔲 Accidental
	For accidental disability, please provide annual salary rate: \$

Employees' Retirement System of Rhode Island



Employment Information





Name of the employer

- the Municipal employer employee retired from

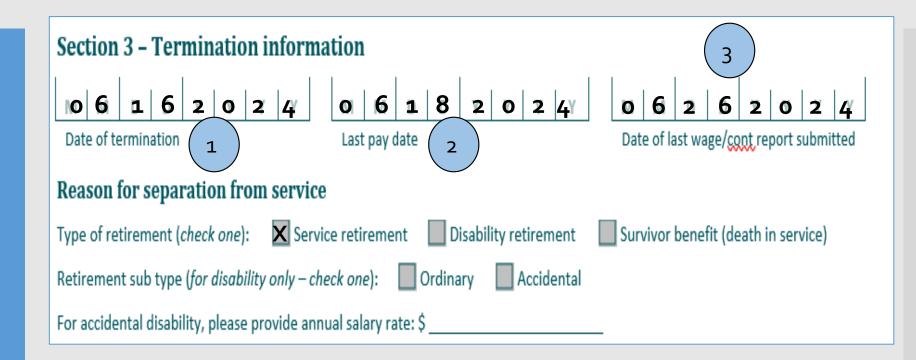


Position of the member

- Specific title of the position retired from



Termination Information





Date of Termination - last day of employment



Last pay date - final pay period end date for wages earned



Date of last wage/contribution submitted to retirement





EMPLOYER CERTIFICATION OF RETIREMENT AND FINAL WAGES

Section 4 - Unreported wages, contributions and service credit

Pay period end date	Wages	Contributions	Types of wages	Service credited for this period

Section 5 - Supplemental pension information

s your municipality accepting the provisions of § 16-7-19.1 (Optional Incentive Bonus)?	🔲 Yes	No No	
fives, please give the number of years in your municipality and amount of bonus: # of year	rs.	Ś	per year

Section 6 - Salary certification

Report 5 highest consecutive years of salary or last 5 years solary, whichever is greater. Salary reported must not include avertime, unused sick or vacation time, compensatory time, or payments made in anticipation of member's retirement.

R	Year	Contractual salary	# of days in school year	# days compensated while students in session	Amount earned in school year
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ΑC					
3					
+					

L	Year	Full contractual salary (calendar year)	# of pay periods	Longevity earned	Effective date of longevity	10 month employee	12 month employee
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Employer Certification of Retirement and Final Wages – Page 2 of 3

Unreported wages, contributions and service credit

Pay period start date	Pay period end date	Wages	Contributions	Types of wages	Service credite for this period
6/07/24	6/18/24	\$980	\$90.65	Regular	7 days



Remaining pay periods of wages and contributions to be reported to retirement.





EMPLOYER CERTIFICATION OF RETIREMENT AND FINAL WAGES

Section 4 - Unreported wages, contributions and service credit

Pay period start date	Pay period end date	Wages	Contributions	Types of wages	Service credited for this period

Section 5 - Supplemental pension information

s your municipality accepting the provisions of § 16-7-19.1 (Optional Incentive Bonus)?	🔲 Yes	No No	
fyes, please give the number of years in your municipality and amount of bonus: # of year	rs	\$	per year

Section 6 - Salary certification

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R	Year	Contractual salary	# of days in school year	# days compensated while students in session	Amount earned in school year
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ΑC					
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+					

	_	Year	Full contractual salary (calendar year)	# of pay periods	Longevity earned	Effective date of longevity	10 month employee	12 month employee
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	N							

ERSRI Employees' Retirement System of Rhode Island

Employer Certification of Retirement and Final Wages – Page 2 of 3

Salary Certification

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		(1)					
_	Year	Full contractual salary (calendar year)	# of pay periods	Longevity earned	Effective date of longevity	10 month employee	12 month employee
A	2024	\$36,400	26	\$500 7	/1/23 -6/30/2	24 🔲	X
-	2023						
-	2022						
z							
Σ							

Full Contractual Salary (calendar year) – not actual salary earned

<u>For 12-month employee</u> - What **would have earned** in a calendar year if worked and earned the full 26 pay periods or 52 weeks of salary without any time without pay.

<u>For 10-month employee</u> - what **would have earned** in calendar year if worked all the required school days from January to June and September to December without any time without pay.

For an hourly employee - what **would have earned** in a calendar year if worked the required minimum hours per day for position times the hourly pay rate without any hours without pay.



Salary Certification

	-		(2)				
	Year	Full contractual salary (calendar year)	# of pay periods	Longevity earned	Effective date of longevity	10 month employee	12 month employee
A	2024	\$36,400	26	\$500	/1/23 -6/30/2	4	X
_	2023						
-	2022						
z							
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2) **# of pay periods** – based on type of position

If 12-month employee – 26 pay periods or 52 weeks

If 10-month employee – number of pay periods from January to June and September to December.



Salary Certification

Longevity earned

The amount of regular longevity per contract the employee earned for the period worked.

Example Scenario

Employee has a July 1 anniversary date for longevity.

Employee earns \$500 longevity for working 7/1 to 6/30.

Last day of employment 12/31/24.

Contract states if last day of employment is after December 30, the full \$500 longevity is paid to employee.

However, because the employee did not work the full 12months from 7/1 to 6/30 before ending employment, a pro-rated longevity amount will be included in retirement wages. The pro-rated longevity amount would be \$250 for working 7/1/24 through 12/31/24.



Salary Certification

_	Year	Full contractual salary (calendar year)	# of pay periods	3 Longevity earned	Effective date of longevity	10 month employee	12 month employee
A				\$250 * -	/1/24 - 12/31	/24	X
_	2024	\$36,400	26	\$500	7/1/23 - 6/30	24 🗖	X
- -	2023	\$35,400	26	\$500	7/1/22 - 6/30	23 🔲	X
z	2022	\$34,400	26	\$500	7/1/21 - 6/30	22 🔲	X
⊃ ∑							

* Pro-rated longevity. Full year longevity \$500 (7/1/24 – 6/30/25).



Longevity earned – the amount of regular longevity per contract the employee earned for the period worked

-Attaching contract section if available is most helpful.

-Include **pro-rated longevity** earned for the period worked.

-Add a footnote to include what the full year longevity would have been if employee continued to work.

Salary Certification

		-			(4)		
_	Year	Full contractual salary (calendar year)	# of pay periods	Longevity earned	Effective date of longevity	10 month employee	12 month employee
P A				\$ 250 * 7	1/24 - 12/31/	24 🔲	X
-	2024	\$36,400	26	\$500 7	/1/23 - 6/30/	24 🔲	X
-	2023	\$35,400	26	\$500	7/1/22 - 6/30/	23 🔲	X
z	2022	\$34,400	26	\$500	7/1/21 - 6/30/	22 🔲	X
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* Pro-rated longevity. Full year longevity 500 (7/1/24 - 6/30/25).



Effective date of longevity – the start and end date of the period the longevity was earned for the period worked. (i.e. 7/1/23 - 6/30/24).



Salary Certification

				(3)			
_	Year	Full contractual salary (calendar year)	# of pay periods	Longevity earned	Effective date of longevity	10 month employee	12 month employee
A	2024	\$36,400	26	bi-weekly 7	/1/23 – 6/30/2	24 🔲	X
_	2023	\$35,400	26	N/A	N/A		X
- -	2022						
z							
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-							

Use this example when longevity included in each payroll or ineligible.



- Longevity earned
- Specify if included in each weekly or bi-weekly payroll
- Specify with "N/A" if employee ineligible for longevity



Salary Certification

Excerpt from Rhode Island General Law § 36-8-1

(8) "**Compensation**" ... shall mean salary or wages earned and paid for the performance of duties for covered employment, including **regular longevity** or incentive plans approved by the board, but <u>shall not include</u> payments made for overtime or any other reason other than performance of duties, including but not limited to the types of payments listed below:

(i) Payments contingent on the employee having terminated or died;

(ii) Payments made at termination for unused sick leave, vacation leave, or compensatory time;

(iii) Payments contingent on the employee terminating employment at a specified time in the future to secure voluntary retirement or to secure release of an unexpired contract of employment;

(iv) Individual salary adjustments which are granted primarily in anticipation of the employee's retirement;

(v) Additional payments for performing temporary or extra duties beyond the normal or regular workday or work year.





EMPLOYER CERTIFICATION OF RETIREMENT AND FINAL WAGES

Section 6 - Salary certification (continued)

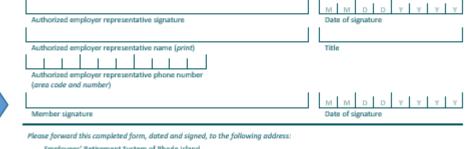
	Year	Retro payments (if applicable to years listed)	Effective date of retro	Amount of retro per pay period	10 month employee	12 month employee
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Section 7 - Disclaimer and signatures

The member understands that the Employment information, Termination information and Unreported wages, contributions and service credit contained on this form have been provided solely by the employer. By signing this form the member acknowledges that he/she has voluntarily made the decision to submit the completed form to the Employees' Retirement System of Rhode Island (ERSRI) which includes the member's date of termination and projected final wages and service credits through the date of termination. The member further understands that if he/she has made the determination not to terminate after submission of this form, he/she must notify ERSRI in writing immediately. After the member's pension has been processed, no further contributions will be accepted after the date of termination provided on this form, and once the member has cashed a pension check, the member's retirement is final and cannot be rescinded.

The undersigned acknowledges that he/she has read the foregoing disclaimer, understands the contents, has reviewed all information provided for accuracy and has determined it to be correct, and is signing it freely and voluntarily.

I understand that any person who makes a false statement or shall falsify or permit to be falsified any record to the retirement system in an attempt to defraud the system may be subject to criminal prosecution, and with that understanding, I certify that all information on this form is true and correct.



Employees' Retirement System of Rhode Island 50 Service Avenue 2*⁴ Floor Warwick, RI 02886-1021 Office: (401) 462-7600 | Fax: (401) 462-7691 Email: ersri@ersri.org | Web site: <u>www.ersri.org</u>

Employer Certification of Retirement and Final Wages – Page 3 of 3



Disclaimer and Signatures

Section 7 - Disclaimer and signatures

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	M M D D Y Y Y Y
Authorized employer representative signature	Date of signature
Authorized employer representative name (print)	Title
Authorized employer representative phone number	
(area code and number)	
	M M D D Y Y Y Y
Member signature	Date of signature

Authorized employer representative signature and member signature required before employer submits completed form to retirement.



Salary Verification for Service Credit

			JEINVICE	E CRED
	e the Teacher Day Count Verification porting salary and determining service purchase of leave time; for purchase of	e credit for state and	d municipal empl	-
Please print clearly in black ink. Your promp	ntness is appreciated.			-
Section 1 – Employer data				
Perceting agency				
Reporting agency				
Address (street number and name)				
City	State Zip code			
Phone number (area code and number)	Fax number (area co	de and number)		
Address (street number, street name and a City Social Security number (4 last digits only)	apartment number) State		Zip code	
Section 3 - Employer certificati	on of service credit and sala	ary		
Employer: Please complete the following	information.			
State and municipal employees report salary on calendar year (Jan. – Dec.) Indicate year below	Contractual salary (not actual salary earned)	Part-time Indicate "PT"	10 month employee	12 mont employe
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				╞╴┾╴

Salary Verification for Service Credit (04/2016)

(continued on back)



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Employer certification of service credit and salary Section 3 - Employer certification of service credit and salary

Employer: Please complete the following	information.			
State and municipal employees report salary on calendar year (Jan. – Dec.) Indicate year below	Contractual salary (not actual salary earned)	Part-time Indicate "PT"	10 month employee	12 month employee
1990	\$20,200	PT		X
1991	\$22,100			X

Contractual Salary (not actual salary earned) + Longevity

<u>For 12-month employee</u> - What **would have earned** in a calendar year if worked and earned the full 26 pay periods or 52 weeks of salary without any time without pay.

<u>For 10-month employee</u> - what **would have earned** in calendar year if worked all the required school days from January to June and September to December without any time without pay.

<u>For an hourly employee</u> - what **would have earned** in a calendar year if worked the required minimum hours per day for position times the hourly pay rate without any hours without pay.



Employer Certification of Service Credit and Salary

Section 3 – Employer certificati		ary 2		
Employer: Please complete the following	injormation.			
State and municipal employees report salary on calendar year (Jan. – Dec.) Indicate year below	Contractual salary (not actual salary earned)	Part-time Indicate "PT"	10 month employee	12 month employee
1990	\$20,200	PT		X
1991	\$22,100			X

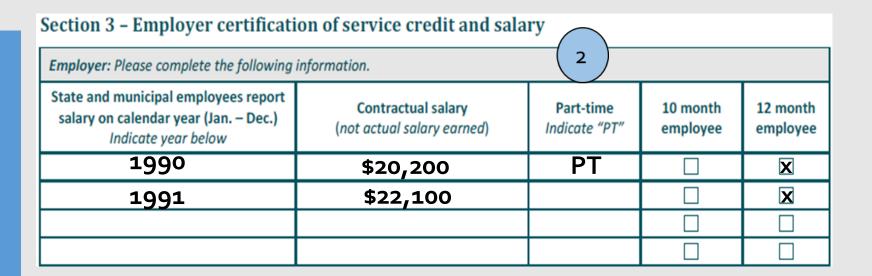


Three types of Part-time service which require you to indicate "PT" in column 2.

- Working Part-Time in a Full-Time position
- Working in a Posted Part-Time position
- Management changed hours to Part-Time



Employer certification of service credit and salary





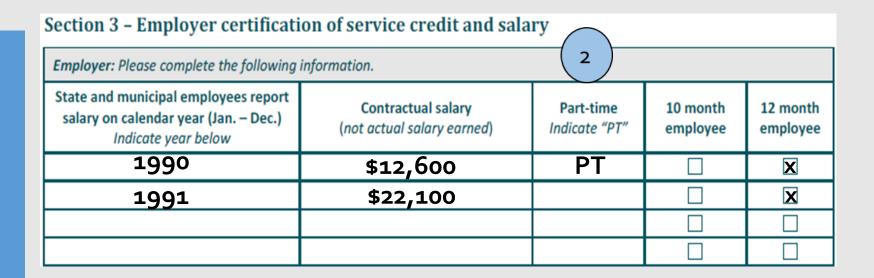
If working Part-Time in a Full-Time position

- provide contractual salary at the full-time salary rate.



Employer certification of service credit and salary

2



- If working in a Posted Part-Time position (minimum 20 hours per week)
 - provide contractual salary at the part time salary rate for the minimum hours per week required to work.
 - provide supporting documentation
 - defined in Regulation 1.20 Membership and Service Credit (excerpt to follow).



Employer certification of service credit and salary

Section 3 – Employer certificati	on of service credit and sala	ary		
Employer: Please complete the following	information.	(2)		
State and municipal employees report salary on calendar year (Jan. – Dec.) Indicate year below	Contractual salary (not actual salary earned)	Part-time Indicate "PT"	10 month employee	12 month employee
1990	\$12,600	PT		X
1991	\$22,100			X



What is a Posted Part-Time position?

A posted part-time position is a position posted with the requirement that the employee work at least 20 hours per week in that position, up to but not including full time or standard hours as defined by the employer.



Employer Certification of Service Credit and Salary

Regulation 1.20 Membership and Service Credit

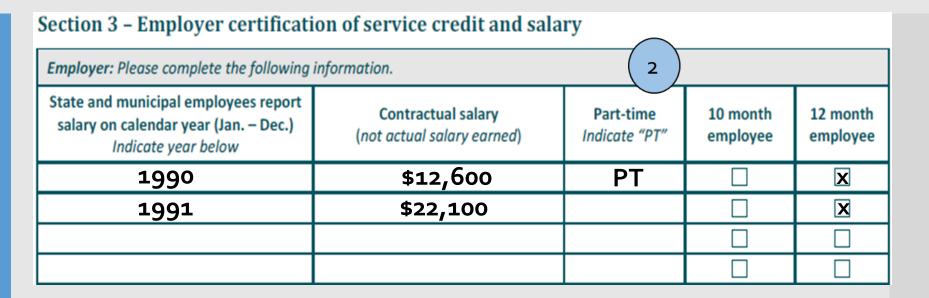
Excerpt from Part C.

1. The following documentation must be provided to ERSRI to establish employment in an eligible posted part-time position:

- a. The job posting or the history file; and
- b. The personnel action form signed by the Personnel Administrator, Appointing Authority, Town Manager, or Mayor; or
- c. Any other employer documentation deemed appropriate and approved by the ERSRI.



Employer certification of service credit and salary





What if management changed hours to part-time?

- provide contractual salary at the part time salary rate
- provide documentation of management decision





SALARY VERIFICATION FOR SERVICE CREDIT

Section 3 - Employer certification of service credit and salary (continued)

State and municipal employees report salary on calendar year (Jan. – Dec.) Indicate year below	Contractual salary (not actual salary earned)	Part-time Indicate "PT"	10 month employee	12 month employee

Section 4 - Employer official's statement and signature

I hereby certify the above information to be true and correct based upon our official records.

										I	
Preparer name (print)	Pre	parer	phon	e nun	nber (area	code	and n	umb	er)	
			м	м	D	D	Y	Y	Y	1	Y
Employer official signature			Dat	e of s	ignati	ure					
Employer official name (print)			Title	e							
Employer official phone number (area code and number)											

Please forward this completed form, dated and signed, to the following address:

Employees' Retirement System of Rhode Island 50 Service Avenue 2nd Floor Warwick, RI 02886-1021 Office: (401) 462-7600 | Fax: (401) 462-7691 Email: <u>ersri@ersri.org</u> | Web site: <u>www.ersri.org</u>

Salary Verification for Service Credit (04/2016)

Salary Verification for Service Credit

Section 4



Verification of Retroactive Salary

	VE	RIFICATION OF RET	ROACTIVE SAI
Please print clearly in blac	k ink.		
Section 1 – Employ	er data		
Reporting agency			
Address (street number of	and name)	1	
City	State Zip o	ode	
Phone number (area cod	le and number) Fax n	umber (area code and number)	
Section 2 – Employ	ee data		
First and middle names		Last name	
Address (street number, s	street name and apartment number)		
City	State		Zip code
	5.000		Lip code
Social Security number (4	4 last digits only)		
	4 last digits only) er certification of retroactive	e salary information	
Section 3 – Employ		e salary information	
Section 3 – Employ	er certification of retroactiv	e salary information Amount of retro per pay period	Total amount of retro pay
Section 3 – Employ Employer: Please complete	er certification of retroactive ete the following information. Effective start and end date	Amount of retro	
Section 3 – Employ Employer: Please complete	er certification of retroactive ete the following information. Effective start and end date	Amount of retro	
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Employer certification of retroactive salary information

	a the following information		
Employer: Please complete	e the following information. 1 Effective start and end date	Amount of retro	Total amount
Date retro paid	of retro	per pay period	of retro pay
1/26/24 – 2/8/24		26 pp at \$30	\$1,350
	6/30/23 – 1/25/24	15 pp at \$38	

Total amount of retro pay



Effective start and end date of retro

Section 3 – Employer certification of retroactive salary information

- start and end date of the pay period it was worked and earned.



- Amount of retro per pay period
- include number of pay periods and amount per pay period.



Verification of Retroactive Salary

Section 4

-	Employees' Retirement
<u>v</u>	System of Rhode Island

VERIFICATION OF RETROACTIVE SALARY

FERSRI

Employees' Retirement System of Rhode Island

Section 4 - Official's statement and signature

I hereby certify the above information to be true and correct based upon our official records.

	L										
Preparer name (print)	Preparer phone number (area code and number)										
				м	м	D	D	Y	Y	Y	Y
Official's signature	Date of signature										
Official's name (print)				Title							
Official's phone number (area code and number)											

Please forward this completed form, dated and signed, to the following address:

Employees' Retirement System of Rhode Island 50 Service Avenue 2rd Floor Warwick, RI 02886-1021 Office: (401) 462-7600 | Fax: (401) 462-7691 Email: <u>ersri@ersri.org</u> | Web site: <u>www.ersri.org</u>

Verification of Retroactive Salary (04/2016)

Employer Contacts **Pensionable Wage Determination**

Kimberly C. DeCosta Director of Member Services Phone 401.462.7601 Email Kimberly.DeCosta@ersri.org

Reporting Wage and Contributions

Thelma Augusto Wage and Contribution Manager Phone 401.462.7647 Email Thelma.D.Augusto@ersri.org ER Portal Mailbox ersri.employer.portal@ersri.org



Municipal Employers

Questions?

