

# RETIRA

Teacher Employer Retirement Verifications  Employer Certification of Retirement and Final Wages

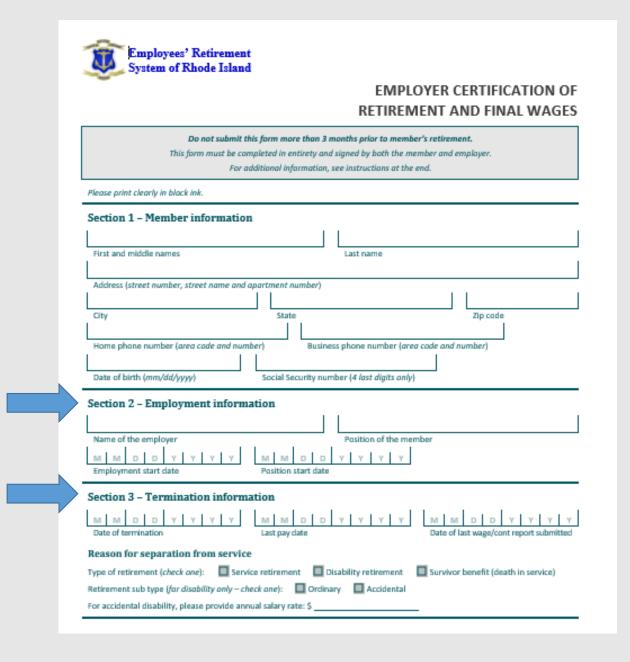
 Teacher Day Count Verification for School Days Worked

Verification of Retroactive Salary



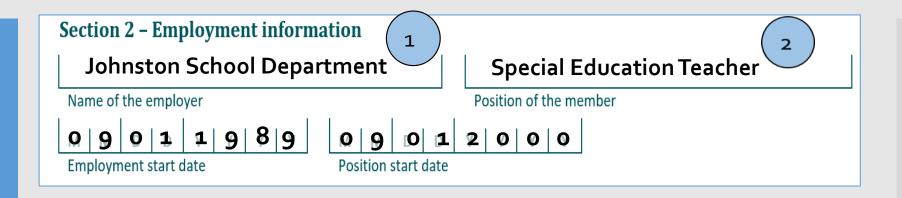
# Employer Certification of Retirement and Final Wages –

Page 1 of 3





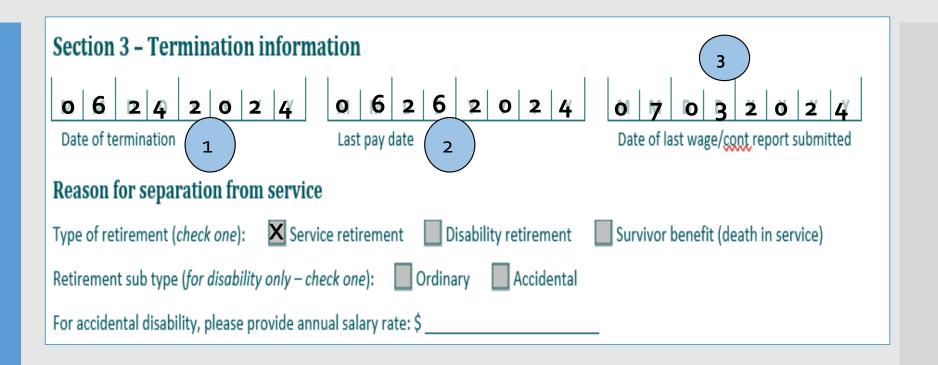
# **Employment Information**



- Name of the employer
  - School teacher or administrator retired from
- Position of the member
  - Specific title of teacher or administrator



# 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 – Page 2 of 3



#### 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

your municipality accepting the provisions of § 16-7-19.1 (Optional Incentive Bonus)?	Yes	No.	
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#### Section 6 - Salary certification

Report 5 highest consecutive years of salary or last 5 years salary, 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.

ee	Year	Contractual salary	# of days in school year	# days compensated while students in session	Amount earned in school year
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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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# Unreported wages, contributions and service credit

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Pay period start date	Pay period end date	Wages	Contributions	Types of wages	Service credited for this period
6/13/24	6/26/24	\$3,200	\$352	Regular	10 days



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



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



#### 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

#### 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.

*	Year	Contractual salary	# of days in school year	# days compensated while students in session	Amount earned in school year
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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
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2							



Supplemental pension information **Teachers** 

#### Section 5 - Supplemental pension information

Is your municipality accepting the provisions of § 16-7-19.1 (Optional Incentive Bonus)?



If yes, please give the number of years in your municipality and amount of bonus: # of years 10



Is your school committee, by resolution to the retirement board, accepting the provisions of Optional Incentive Bonus (16-7-19.1)?

Select either "Yes" or "No"

If yes, enter number of years in the school district and dollar amount of bonus per year (\$150) not to exceed 30 years (\$4,500).



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



#### 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

Is your municipality accepting the provisions of § 16-7-19.1 (Optional Incentive Bonus)?

If yes, please give the number of years in your municipality and amount of bonus: # of years \_\_\_\_\_\_\_ \$ \_\_\_\_\_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.

#	Year	Contractual salary	# of days in school year	# days compensated while students in session	Amount earned in school year
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Ξ.					
×					
ш					
-					

	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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-							
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# Salary Certification Teachers

#### Section 6 - Salary certification

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

~	Year	Contractual salary	# of days in school year	# days compensated while students in session	Amount earned in school year
ш	23/24	\$83,200	183	180	\$83,200
H	22/23				
4	21/22				
ш			( 2 )	( 3 )	(4)
					·

- Contractual Salary What teacher would have earned if worked all days required by contract to earn full contractual salary.
- # of days in school year days teacher required to work by contract to earn full contractual salary.
- # days compensated while students in session days compensated of the 180 days with students in session. Excludes compensated days without students (i.e. first day of school, parent/teacher conference).
  - Amount earned in the school year total contractual salary earned for all compensated days both with and without students.

# Contractual Salary Example

# Section 6

Contractual Salary

- Base Salary
- Degree stipend (Bachelor's, Masters, etc.)
- National Board Certification
- Regular Longevity earned



# **Salary Certification**

# **Administrators**

#### Section 6 - Salary certification

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

~	Year	Contractual salary	# of days in school year	# days compensated while students in session	Amount earned in school year
ш	23/24	\$98,000	260	180	\$98,000
H O	22/23				
A	21/22				
T E		( <sub>1</sub> )	( 2 )	( 3 )	( <b>4</b> )

- Contractual Salary What administrator would have earned if worked all days required by contract to earn full contractual salary.
- # of days in school year days administrator required to work by contract to earn full contractual salary.
- # days compensated while students in session administrators earn service credit based on days compensated of the 180 days with students in session. Excludes compensated days without students.
  - Amount earned in the school year total contractual salary earned for all compensated days both with and without students.

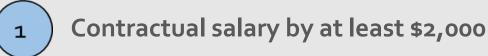
# Salary Certification

#### Section 6 - Salary certification

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

~	Year	Contractual salary	# of days in school year	# days compensated while students in session	Amount earned in school year
ш ш	23/24	\$83,200	183	180	\$83,200
Ŧ	22/23	\$83,200 \$78,000	183	180	\$83,200 \$80,000
A	21/22	1			4
ш					
-					

When the Amount earned in school year exceeds



- an explanation should be attached along with
- section of the contract related to the additional salary payment
- job description stating it was a requirement of position



# Salary Certification

#### Section 6 - Salary certification

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

	Year	Contractual salary	# of days in school year	Amount earned in school year	
ш	23/24	\$83,200	183	180	\$83,200
=	<b>=</b> 22/23 \$78,000		183	180	\$80,000 🛖
A C	21/22	\$73,200	183	180	\$74,000
ш					
-					<b>4</b>



## When a change in Amount earned in school year exceeds \$5,000

- an explanation should be attached along with
- section of the contract related to the salary change
- job description stating it was a requirement of position



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# Salary Certification

### Regulation 1.19 Retirement Contributions for Teacher Positions

Qualified payments to deduct retirement contributions

- Payments for regular longevity;
- Payments for teaching an extra class for at least 2 consecutive weeks;
- Payments for Teacher Mentor Coordinator plans;
- Payments for class overage for at least 2 consecutive weeks;
- Payments for regular department head or chair duties, or other comparable positions or duties;
- Excluding members employed in a superintendent capacity
  - payments for additional days worked in member's contract;
  - payments for additional positional requirements in member's contract;
- Payments awarded to teachers based on their completion of National Board Certification for Teaching Standards.



# Salary Certification

#### Section 6 - Salary certification

Report 5 highest consecutive years of salary or last 5 years salary, whichever is gred unused sick or vacation time, compensatory time, or payments made in anticipation mber's retirement.

~	Year	Contractual salary	# of days in school year	# days compensated while students in session	Amount earned in school year
ш	23/24	\$83,200	183	45 *	\$20,914
H	22/23	\$78,000	183	180	\$80,000
A	21/22	\$73,200	183	180	<b>\$74,</b> 000
H	20/21	\$72,000	183	180	\$72,000
•-		- •			

<sup>\*</sup> One additional compensated day without students for first day of school.

### What if a teacher retires before the end of the school year?

 Report the three highest consecutive school years of salary information and the partial school year of salary information.





# Salary Certification

#### Section 6 - Salary certification

Report 5 highest consecutive years of salary or last 5 years salary, whichever is gre unused sick or vacation time, compensatory time, or payments made in anticipatio

ry reported must r mber's retirement.

4 )overtime	4	overtime
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_						
	_	Year	Contractual salary	# of days in school year	# days compensated while students in session	Amount earned in school year
	ш Ш	23/24	\$83,200	183 176 *		\$81,381
	Ξ U	22/23	\$78,000	183	180	\$80,000
	٥ ٧	21/22	\$73,200	183	180	\$74,000
	ш _					,

<sup>\*3</sup> additional compensated days without students for first day and conferences.

### What if a teacher had days without pay?

Report the full-time equivalent days compensated with students in session. Exclude days compensated without students such as first day and parent/teacher conferences.

Add footnote with # of days compensated without students.

In 19/20, 176 days compensated with students + 3 days without students = 179 days compensated in Amount Earned.



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



#### 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
H						
<						
- S						

#### 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.

Authorized employer representative signature				D			Υ	γ	Υ	γ
Authorized employer representative agranciae	L	naz c	11 21	gr sar	Luce					
Authorized employer representative name (print)	Tit	le								
Authorized employer representative phone number (area code and number)										
	м	L	vi	D		D	Y	Y	Y	Y
Member signature	Da	te o	f si	gnat	ture	2				

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

Employees' Retirement System of Rhode Island

50 Service Avenue 2" Floor Warwick, RI 02886-1021

Office: (401) 462-7600 | Fax: (401) 462-7691

Email: ersri@ersri.org | Web site: www.ersri.org



# Disclaimer and Signatures

#### 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.

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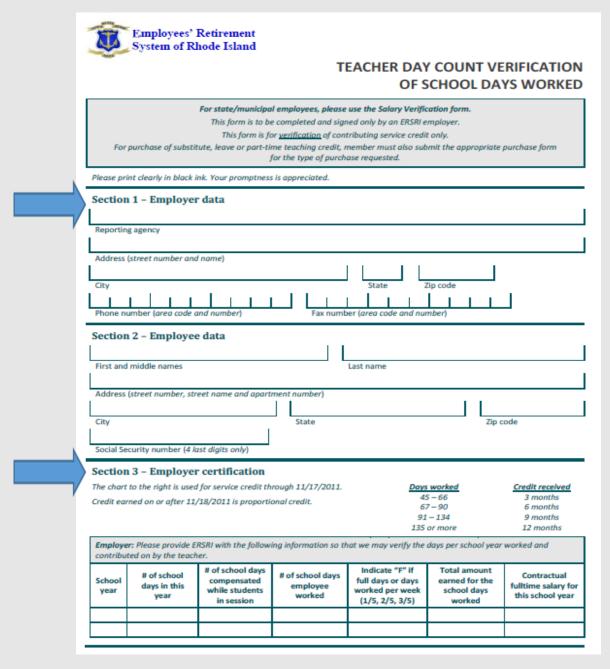
I understand that any person who makes a false statement or shall falsify or permit to be falsified any record to the retirement system in an attempt to defraud the system may be subject to criminal prosecution, and with that understanding, I certify that all information on this form is true and correct.

Authorized and based and b	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.



# Teacher Day Count Verification of School Days Worked





# **Employer Certification**

# **Teachers**

#### Section 3 - Employer certification

The chart to the right is used for service credit through 11/17/2011.	Days worked	Credit received
Credit earned on or after 11/18/2011 is proportional credit.	<i>45 – 66</i>	3 months
Credit earned on or after 11/16/2011 is proportional credit.	<i>67 – 90</i>	6 months
	91 – 134	9 months
	135 or more	12 months

	Employer: Ple contributed of 1 vide ERSRI (2) following in 3 of the state of 1 vide ERSRI (2) following in 3 of 1 vide ERSRI (2) following in 3 of 1 vide ERSRI (2) following					
School year	# of school days in this year	# of school days compensated while students in session	# of school days employee worked	Indicate "F" if full days or days worked per week (1/5, 2/5, 3/5)	Total amount earned for the school days worked	Contractual fulltime salary for this school year
90/91	183	175	178	F	<b>\$31,125</b>	\$32,000
93/94	183	90	93	-5	\$20,430	\$40,200

- # of school days in this year days teacher required to work by contract to earn full contractual salary
- # school days compensated while students in session days compensated of the 180 days with students in session. Excludes compensated days without students.
- # of school days employee worked total days teacher compensated both with and without students.

# **Employer Certification**

## **Administrators**

#### **Section 3 - Employer certification**

The chart to the right is used for service credit through 11/17/2011.	<u>Days worked</u>	Credit received
Credit earned on or after 11/18/2011 is proportional credit.	<i>45 – 66</i>	3 months
creatit earned on or after 11/16/2011 is proportional creatit.	<i>67 – 90</i>	6 months
	91 – 134	9 months
	135 or more	12 months

	Employer: Ple contributed of 1 vide ERSRI (2) following in 3 on so that we may verify the days per school year worked and 1 teacher.					
School year	# of school days in this year	# of school days compensated while students in session	# of school days employee worked	Indicate "F" if full days or days worked per week (1/5, 2/5, 3/5)	Total amount earned for the school days worked	Contractual fulltime salary for this school year
08/09	260	180	260	F	\$60,000	\$60,000
11/12	260	180	260	F	\$75,000	\$75,000

- # of school days in this year days administrator required to work by contract to earn full contractual salary
- # school days compensated while students in session administrators earn service credit based on days compensated of the 180 days with students in session. Excludes compensated days without students.
- # of school days employee worked total days administrator compensated both with and without students.

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# **Employer Certification**

Section	Section 3 - Employer certification						
The chart	The chart to the right is used for service credit through 11/17/2011.  Days worked  Credit received						
Credit ear	ned on or after 11	/18/2011 is proporti	onal credit.		5 – 66	3 months	
creare car	nea on or after 11,	10, 2011 15 proportio	orrar creare.	6	7 – 90	6 months	
				91	- 134	9 months	
				135	or more	12 months	
	Employer: Please provide ERSRI with the following information so that we contributed on by the teacher.  4 Ify the days p						
School year	# of school days in this year	# of school days compensated while students in session	# of school days employee worked	Indicate "F" if full days or days worked per week (1/5, 2/5, 3/5)	Total amount earned for the school days worked	Contractual fulltime salary for this school year	
90/91	183	<b>1</b> 75	178	F	\$31,125	\$32,000	
93/94	183	90	93	-5	\$20,430	\$40,200	

# Indicate "F" if full days or days worked per week –

If teacher was less than fulltime, we need to know whether  $\frac{1}{2}$  time (.5),  $\frac{2}{5}$  (.4),  $\frac{3}{5}$  (.6), or  $\frac{4}{5}$  (.8) teacher.

Total amount earned for the school days worked – total contractual salary earned for all compensated days both with and without students.

# Employer Certification

#### Section 3 - Employer certification

The chart to the right is used for service credit through 11/17/2011.	Days worked	Credit received
Cradit agreed on or after 11/19/2011 is proportional cradit	45 – 66	3 months
Credit earned on or after 11/18/2011 is proportional credit.	<i>67 – 90</i>	6 months
	91 – 134	9 months
	135 or more	12 months

	contributed on by the teacher.						
School year	# of school days in this year	# of school days compensated while students in session	# of school days employee worked	Indicate "F" if full days or days worked per week (1/5, 2/5, 3/5)	Total amount earned for the school days worked	Contractual fulltime salary for this school year	
90/91	183	<b>1</b> 75	178	F	<b>\$31,125</b>	\$32,000	
93/94	183	90	93	-5	\$20,430	\$40,200	

6 Contractual fulltime salary for this school year –

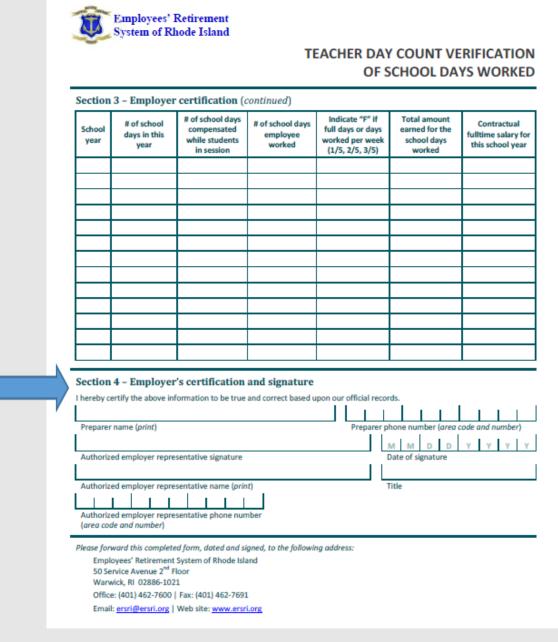
What would have earned if worked all days required by contract to earn full contractual salary.

What if the teacher was less than fulltime?

Provide the fulltime contractual salary would have earned if was a fulltime teacher.

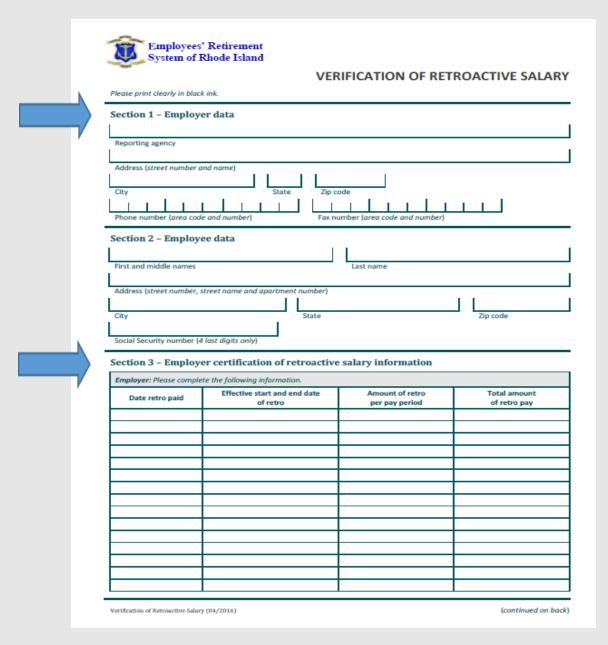
Teacher
Day Count
Verification
of School Days
Worked

Section 4





# Verification of Retroactive Salary





# Employer Certification of Retroactive Salary Information

### Section 3 - Employer certification of retroactive salary information

Employer: Please complet	e the following information. ( 1	2	
Date retro paid	Effective start and end date of retro	Amount of retro per pay period	Total amount of retro pay
6/29/24-7/12/24	9/1/23 – 6/30/24	26 pp at \$100	\$2,600

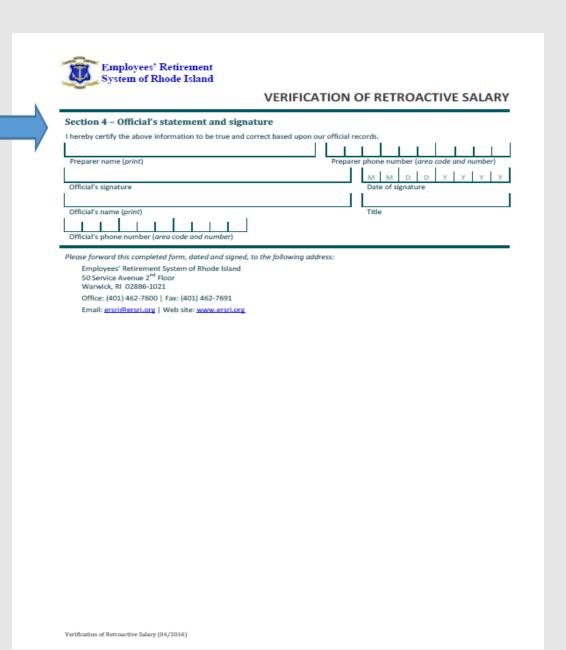
# Total amount of retro pay

- Effective start and end date of retro
  - 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





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# **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



# **Questions?**

