

The monthly reports that the STRS Unit audits and transmits to CalSTRS are driven by how an employee is set-up in Galaxy, and the payroll adjustment codes and/or extra pay codes used to pay the employee.

The New Employee Authorization Transmittal (NEAT) form is the first step in setting up an employee in Galaxy to ensure that their contributions come across for retirement reporting correctly.

New Employee Authorization Transmittal (NEAT) Form

For retirement purposes, the NEAT form provides the STRS Unit notification that a new employee has been hired at a district. The employee must have a correct social security number that matches the name per the Social Security Administration for W-2 reporting purposes.

The appropriate retirement unit reviews the employee profile in Galaxy to verify the employee retirement plan, retirement account, AB340 box and position type. The information on the NEAT form will help the STRS Unit correctly set up an employee's account with either CalPERS or CalSTRS.

If there is a discrepancy between the employee's information in either MyCalPERS or CalSTRS SEW and Galaxy, the DFS Retirement Unit will correct the employee's set up in Galaxy and notify the affected district(s) that a change was made to the employee's retirement information in Galaxy. For example, an employee was changed from new member to classic member.

Districts should complete the NEAT form in its entirety and attach all applicable retirement forms. The complete packet will assist DFS in setting up all employees correctly to avoid district charges or refunds.

Note: When NEATs are not required to be approved by DFS because the employee has already been established at the district, the DFS Retirement Unit does not review the employee's profile again and therefore the retirement coding cannot be verified. This may happen when an employee accepts a position with a different classification within the same district or when a former employee returns to work for the same district.

It is essential that districts verify employee status in MyCalPERS and CalSTRS SEW to ensure employees are correctly set up in Galaxy before payroll processes.



Division of Administration and Business Services
District Fiscal Services

New Employee Authorization Transmittal

SAMPLE
Form currently
under review.

| | |
|--|---|
| Employee Information: | |
| District Name: _____ | Employee Type: SELECT ▾ |
| Employee Name: _____ <small>(Last) (First) (MI)</small> | CE- Certificated CL- Classified NE- Student BM- Board Member |
| Social Security Number (SSN): _____ | |
| Birthdate (mm/dd/yyyy): _____ | |
| Retirement Status: | |
| <i>Select the applicable status and complete information requested under the appropriate retirement system.</i> | |
| Employee is a SELECT ▾ member of SELECT ▾. | |
| District has: | |
| <input type="checkbox"/> verified* the employee's PERS status in the myCalPERS website. | |
| <input type="checkbox"/> verified* the employee's STRS status in the CalSTRS Secured Employ | |
| *Verified by: _____ Phone: _____ Date: _____ <small>(District Representative)</small> | |
| <input type="checkbox"/> entered employee in Galaxy as a Select member for the current p | |
| Required Backup Information: ← | |
| <input type="checkbox"/> Copy of Employee's Withholding Allowance Certificate (W-4) <i>Form is invalid if it has been altered.</i> | |
| <input type="checkbox"/> Copy of Employee's Withholding Allowance Certificate (DE-4) <i>If withholding allowance is different for the State.</i> | |
| <input type="checkbox"/> Copy of Social Security Card <i>Copy needs to be legible. If not legible – district must verify by writing the employee's name and SSN next to the copy, sign, and date.</i> | |
| <input type="checkbox"/> Original PERS or STRS Election form (PERS: MAR or STRS: ES350 or ES372) <i>If applicable.</i> | |
| <input type="checkbox"/> Copy of Employees Drivers's License | |
| Authorization: | |
| <i>Information indicated in this section will be verified with the district's current Certification of Signatures form. Please note that only original signatures from an authorized agent will be accepted.</i> | |
| Name: _____ | Title: _____ |
| Authorized Signature: _____ | Date: _____ |
| Submittal Information: | |
| <ul style="list-style-type: none"> ▪ District is to keep original copies of all backup information in employee's personnel file. ▪ W-4/DE-4: <ul style="list-style-type: none"> ▪ Tax Allowance Status: Married, Single, Head of Household must be indicated (unless filing exempt). ▪ Withholding allowances must be indicated (unless filing exempt). ▪ Additional withholding amount, if any. ▪ Please note: W-4 or DE-4 with ten or more allowances, or exempt must be submitted to: W-4 Unit, Franchise Tax Board MS F 180, P.O. Box 2952, Sacramento, California 95812-2952. ▪ The employee's name entered in Galaxy must match what is stated on the Social Security Card. ▪ For forms previously submitted, please write "Previously Submitted" on the original form before resubmitting. | |

Reminders:

- Name must match social security card.
- Check CalSTRS SEW to verify STRS status.
- Include all required back-up.

NEAT Form: Retirement Status Section

It is critical that the retirement status section of the NEAT is completed correctly. The retirement status determines the employee's PERS/STRS contribution rates and will change the employee's taxable wages and FICA deductions. Furthermore, it will drive how the employee's retirement is reported to their retirement system. District staff should be checking membership status with the retirement systems for all new hires and employee's changing classifications.

If you are unsure about what coding to use for an employee, contact DFS for additional guidance. The following codes are available:

GALAXY PAYROLL RETIREMENT PLAN CODES

| CODE | DESCRIPTION | TAX DEFERRED * | FICA | MC | SURVIVOR BENEFIT | O/T SAME DISTRICT FICA | O/T SAME DISTRICT MC |
|---|---|----------------|------|----|------------------|------------------------|----------------------|
| STRS - EMPLOYEE PAYS RETIREMENT | | | | | | | |
| S1 | MEMBER PAYS RETIREMENT | Y | N | Y | | N | Y |
| S3 | MEMBER HIRED PRIOR TO 4/1/86 | Y | N | N | | N | N |
| STRS - EMPLOYER PAYS EMPLOYEES' RETIREMENT | | | | | | | |
| S4 | EMPLOYER PAYS MEMBER CONTRIBUTIONS | Y | N | Y | | N | Y |
| S5 | EMPLOYER PAYS MEMBER CONTRIBUTIONS-HIRED PRIOR TO 4/1/86 | Y | N | N | | N | N |
| S6 | EMPLOYER PAYS PORTION OF EMPLOYEE CONTRIBUTIONS | Y | N | Y | | N | Y |
| S7 | EMPLOYER PAYS PORTION OF EMPLOYEE CONTRIBUTIONS-HIRED PRIOR TO 4/1/86 | Y | N | N | | N | N |
| PERS - EMPLOYEE PAYS RETIREMENT | | | | | | | |
| P1 | PERS EMPLOYER PU - FICA & MEDICARE | Y | Y | Y | | Y | Y |
| P2 | PERS EMPLOYER PU- NO FICA NO MEDICARE | Y | N | N | Y | N | N |
| PERS - EMPLOYER PAYS EMPLOYEE'S RETIREMENT | | | | | | | |
| P3 | PERS EMPLOYER PD - FICA & MEDICARE | N | Y | Y | | Y | Y |
| P4 | PERS EMPLOYER PD - NO FICA & NO MEDICARE | N | N | N | Y | N | N |
| PERS - EMPLOYEE PAYS RETIREMENT | | | | | | | |
| P5 | PERS - EMPLOYEE PD - FICA & MEDICARE | N | Y | Y | | Y | Y |
| P6 | PERS - EMPLOYEE PD - NO FICA & MEDICARE | N | N | N | Y | N | N |
| P7 | MEMBER WORKING OT AT THIS DISTRICT WHILE FULL TIME AT ANOTHER | N | Y | Y | | Y | Y |
| P8 | EMPLOYER PAYS PORTION OF EMPLOYEE PICKUP | N | Y | Y | | Y | Y |
| ALT FICA | | | | | | | |
| A1 | ALTERNATE TO A RETIREMENT PLAN | Y | N | Y | | N/A | Y |
| NON MEMBER | | | | | | | |
| N1 | HAS NOT QUALIFIED FOR PERS MEMBERSHIP | N | Y | Y | | Y | Y |
| N2 | HAS NOT ELECTED TO BECOME STRS MEMBER | N | Y | Y | | Y | Y |
| N3 | NOT ELIGIBLE DEDUCT NO FICA NO MEDICARE | N | N | N | | N | N |
| N4 | NOT ELIGIBLE DEDUCT FICA & MEDICARE | N | Y | Y | | Y | Y |
| N5 | NOT ELIGIBLE DEDUCT FICA & MEDICARE (STUDENTS) | N | Y | Y | | Y | Y |
| RETIREE | | | | | | | |
| R1 | RETIREE DRAWING BENEFIT FROM PERS | N | N | Y | | N | Y |
| R2 | RETIREE DRAWING BENEFIT FROM STRS | N | N | Y | | N | Y |

Remember: An employee who does not meet the minimum requirements for membership at your district may still be required to be set up as a member if the employee has established PERS/STRS membership at another district.

Once a member, always a member.

The Payroll and Retirement Units in District Fiscal Services will be restructuring the Extra Pay and the Payroll Adjustment Codes in Galaxy to better fit CalPERS and CalSTRS reporting.

Extra Pay Codes

Districts can assign Extra Pay Codes to employees in the personnel module to process earnings in addition to their base salary. Extra Pay Codes can be attached to an employee or a position. The Extra Pay Codes are payments that are expected to be recurring on an employee's check.

Each Extra Pay Code is associated with a Payroll Adjustment Code. The Payroll Adjustment Codes control how the earnings are paid. For example, if a STRS employee were eligible to receive a MASTER'S DEGREE stipend using Extra Pay Code 14, the payment of that stipend would follow the STRS business rules under Payroll Adjustment Code 620 (see below).

Below and on the subsequent pages is a listing of the current version of the Extra Pay Codes. Please be aware these codes are currently under review by DFS. Once finalized, the new version will be disseminated.

| Extra Pay Code | Extra Pay Code Description | Employee / Position | Affects Actual Pay Rate | Cash Option Flag | Uniform Allowance Flag | Adjustment Code (STRS) | Adjustment Code (PERS) |
|----------------|----------------------------|---------------------|-------------------------|------------------|------------------------|------------------------|------------------------|
| 2 | CONFIDENTIAL | P | Y | N | N | 620 | 800 |
| 3 | NIGHT DIFFERENTIAL | P | Y | N | N | 960 | 801 |
| 4 | SUPERVISORY | P | Y | N | N | 320 | 761 |
| 5 | ISOLATION PAY | P | Y | N | N | 620 | 808 |
| 6 | SP ED AIDE STIPEND | P | Y | N | N | 320 | 809 |
| 7 | NIGHT DIFFERENTIAL | E | Y | N | N | 960 | 801 |
| 8 | ATHLETIC DIRECTOR | P | N | N | N | 320 | XPS |
| 9 | NON-TRADITIONAL WORKWEEK | P | N | N | N | 620 | 805 |
| 10 | CSEA PROFESSION GROWTH | E | N | N | N | 620 | 781 |
| 11 | PROFESSIONAL GROWTH | E | N | N | N | 620 | 780 |
| 12 | SHORTHAND | P | Y | N | N | 320 | 760 |
| 13 | ISOLATION PAY | E | N | N | N | 620 | 807 |
| 14 | MASTER'S DEGREE | E | N | N | N | 620 | 783 |
| 15 | DRIVERS EDUCATION | P | N | N | N | 960 | XPS |
| 16 | BILINGUAL STIPEND | E | N | N | N | 320 | 810 |
| 17 | BILINGUAL/CROSS CULTURAL | P | Y | N | N | 320 | 815 |
| 18 | SUPERVISORY | E | N | N | N | 320 | 762 |
| 19 | HEAD COACH | P | N | N | N | 320 | XPS |
| 20 | ASST COACH | P | N | N | N | 320 | XPS |
| 21 | DEPT CHAIR | E | N | N | N | 320 | 960 |
| 22 | DEPT CHAIR | P | N | N | N | 320 | 960 |
| 23 | LEAD/HEAD TEACHER | P | Y | N | N | 320 | 960 |

| 24 | SPLIT SHIFT DIFFERENTIAL | E | Y | N | N | 960 | 803 |
|----------------|--------------------------------|---------------------|-------------------------|------------------|------------------------|------------------------|------------------------|
| Extra Pay Code | Extra Pay Code Description | Employee / Position | Affects Actual Pay Rate | Cash Option Flag | Uniform Allowance Flag | Adjustment Code (STRS) | Adjustment Code (PERS) |
| 25 | OTHER | E | N | N | N | 320 | 960 |
| 26 | DRAMA | P | N | N | N | 320 | XPS |
| 27 | BAND | P | N | N | N | 320 | XPS |
| 28 | CHORAL | P | N | N | N | 320 | XPS |
| 29 | SPECIAL ASSIGNMENT | P | N | N | N | 320 | 960 |
| 30 | LONGEVITY | E | Y | N | N | 620 | 763 |
| 31 | LONGEVITY | E | N | N | N | 620 | 764 |
| 32 | LONGEVITY | P | Y | N | N | 620 | 763 |
| 33 | READING LAB TEACHER | P | N | N | N | 320 | XPS |
| 34 | SALARY DIFFERENTIAL | P | Y | N | N | 960 | 806 |
| 35 | ADDITIONAL DUTIES | E | N | N | N | 320 | 960 |
| 36 | PSYCHOLOGIST | E | N | N | N | 960 | XPS |
| 37 | DOCTORATE | E | N | N | N | 620 | 783 |
| 38 | MENTOR TEACHER | P | N | N | N | 320 | XPS |
| 39 | PROGRAM SPECIALIST | P | N | N | N | 320 | XPS |
| 40 | CSEA STRS STIPEND | E | N | N | N | 960 | XPS |
| 41 | LONGEVITY/YEAR EIGHT | E | Y | N | N | 620 | 766 |
| 42 | LONGEVITY/YEAR TEN | E | Y | N | N | 620 | 767 |
| 43 | LONGEVITY/YEAR FIFTEEN | E | Y | N | N | 620 | 768 |
| 44 | ADVISOR - RELEASE TIME | E | N | N | N | 320 | 960 |
| 45 | HOUSING ALLOWANCE | E | N | N | N | 960 | 960 |
| 46 | 1.25 VAC FACTOR | E | N | N | N | 960 | 960 |
| 47 | 1.50 VAC FACTOR | E | N | N | N | 960 | 960 |
| 48 | 1.75 VAC FACTOR | E | N | N | N | 960 | 960 |
| 50 | CASH OPTION | E | N | Y | N | 960 | 960 |
| 51 | CASH OPTION | P | N | Y | N | 960 | 960 |
| 52 | CASH OPTION | P | N | Y | N | 960 | 960 |
| 53 | CASH OPTION-STRS NONCREDITABLE | E | N | Y | N | 960 | 960 |
| 54 | SPECIAL ED STIPEND | E | N | N | N | 620 | XPS |
| 55 | NOTARY PAY | E | N | N | N | 960 | 782 |
| 59 | SPLIT SHIFT DIFFERENTIAL | P | Y | N | N | 960 | 803 |
| 60 | CLEAR CREDENTIAL/SPECIAL EDUC | P | N | N | N | 620 | 784 |
| 61 | CREDENTIAL SPEECH THERAPIST | P | N | N | N | 620 | 960 |
| 62 | PERMIT TEACHER/SH CENTER | P | N | N | N | 620 | XPS |
| 63 | BUSINESS ALLOWANCE NONACNTABLE | E | N | N | N | 960 | 960 |
| 64 | FULL CRED+BA-MINIMUM | P | N | N | N | 620 | XPS |
| 65 | CURRICULUM COACH | P | N | N | N | 320 | XPS |

| Extra Pay Code | Extra Pay Code Description | Employee / Position | Affects Actual Pay Rate | Cash Option Flag | Uniform Allowance Flag | Adjustment Code (STRS) | Adjustment Code (PERS) |
|----------------|--------------------------------------|---------------------|-------------------------|------------------|------------------------|------------------------|------------------------|
| 66 | BUSINESS ALLOWANCE NONACNTABLE | P | N | N | N | 960 | 960 |
| 67 | CELL PHONE STIPEND NONACNTABLE | P | N | N | N | 960 | 960 |
| 68 | CELL PHONE STIPEND NONACNTABLE | E | N | N | N | 960 | 960 |
| 69 | AUTOMOBILE ALLOWANCE | P | N | N | N | 960 | 960 |
| 70 | BILINGUAL STIPEND/ORAL | P | Y | N | N | 320 | 811 |
| 71 | BILINGUAL STIPEND/WRITTEN | P | Y | N | N | 320 | 813 |
| 72 | BILINGUAL STIPEND/INTERMITTENT | P | Y | N | N | 320 | 814 |
| 73 | MULTI SITE | P | N | N | N | 620 | XPS |
| 74 | CONTACT TEACHER | P | N | N | N | 320 | 960 |
| 75 | LEVEL I PARAPROFESSIONAL | P | Y | N | N | 620 | XPS |
| 76 | LEVEL II PARAPROFESSIONAL | P | Y | N | N | 620 | XPS |
| 77 | LEVEL III PARAPROFESSIONAL | P | Y | N | N | 620 | XPS |
| 78 | HEALTH CLERK | P | Y | N | N | 320 | XPS |
| 79 | BILINGUAL STIPEND/ORAL | E | Y | N | N | 320 | 811 |
| 80 | NON-PERS DIFFERENTIAL | P | N | N | N | 960 | XPS |
| 81 | TSA NONACNTABLE | E | N | N | N | 960 | 960 |
| 82 | BACHELOR'S DEGREE | P | N | N | N | 620 | 783 |
| 83 | OUT OF CLASS (TEMPORARY UPGRADE PAY) | E | N | N | N | 960 | 720 |
| 84 | NON-PERS STIPEND | E | Y | N | N | 960 | 960 |
| 85 | NON-PERS DIFFERENTIAL | E | N | N | N | 960 | XPS |
| 86 | NON-PERS DIFFERENTIAL | P | Y | N | N | 960 | XPS |
| 87 | OTHER - STRS NON-CREDITABLE | E | N | N | N | 960 | XPS |
| 88 | OTHER - STRS NON-CREDITABLE | P | N | N | N | 960 | 960 |
| 89 | PROFESSIONAL GROWTH NON-PERS | E | N | N | N | 620 | 960 |
| 90 | VACATION PAY | E | N | N | N | 960 | 700 |
| 91 | HAZARD PAY | E | N | N | N | 960 | 818 |
| 96 | UNIFORM ALLOWANCE VALUE (PERS) | E | N | N | Y | 960 | 740 |
| 97 | UNIFORM ALLOWANCE PAY (PERS) | P | N | N | N | 960 | 741 |
| 98 | UNIFORM ALLOWANCE VALUE (PERS) | P | N | N | Y | 960 | 740 |
| 99 | OTHER | P | N | N | N | 320 | 960 |
| 103 | NIGHT DIFFERENTIAL | P | N | N | N | 960 | 801 |
| 104 | SUPERVISORY | P | N | N | N | 320 | 761 |
| 105 | ISOLATION PAY | P | N | N | N | 620 | 808 |
| 112 | SHORTHAND | P | N | N | N | 320 | 760 |
| 170 | BILINGUAL STIPEND/ORAL | P | N | N | N | 320 | 811 |
| 171 | BILINGUAL STIPEND/WRITTEN | P | N | N | N | 320 | 813 |
| 172 | BILINGUAL STIPEND/INTERMITTENT | P | N | N | N | 320 | 814 |

Payroll Adjustment Codes

Payroll Adjustment Codes can be used for various items such as the payment of overtime, additional assignments, one time stipends, as well as retroactive payments. Be sure to contact the DFS Retirement Unit when making any retroactive payments due to the PERS/STRS reporting requirements.

Some Payroll Adjustment Codes can have customized descriptions assigned by districts to appear on an employee's paycheck. Contact DFS if your district has questions about how the use of certain Payroll Adjustment Codes will affect an employee's pay and/or retirement reporting.

Below is a subset of the Payroll Adjustment Code table, for more instructions on which code to use, please contact DFS.

| Adj. Code | Adjustment Description (Default) | District Description Override | Multiplier | Current Period Earnings | Adj. to Salary | Retro Adj. | STRS Member Pay Rate Type | STRS Non-Member Pay Rate Type |
|-----------|---|-------------------------------|------------|-------------------------|----------------|------------|---------------------------|-------------------------------|
| 109 | CONTRACT ADJ - LATE START/EARLY TERM/ADJ | N | 1.00 | Y | N | N | FTE | FL |
| 110 | REGULAR HOURLY/DAILY | N | 1.00 | Y | N | N | FTE | FL |
| 111 - 119 | REGULAR HOURLY/DAILY | Y | 1.00 | Y | N | N | FTE | FL |
| 120 - 121 | SUMMER SCHOOL HOURLY/DAILY | N | 1.00 | Y | N | N | FTE | FL |
| 220 - 269 | TIME BASED ADDITIONAL ASSIGNMENTS | Y | 1.00 | N | N | N | FTE | FL |
| 301 - 312 | JAN - DEC PR ADJ | N | 1.00 | N | Y | Y | | |
| 320 - 369 | OUTGROWTH ACTIVITIES AND LUMP SUM PAYMENTS | Y | 1.00 | N | N | N | A | FL |
| 400 | NO SICK LEAVE - CURRENT PAYROLL | N | -1.00 | N | Y | N | | |
| 401 - 412 | JAN - DEC PAY ADJ | N | -1.00 | N | Y | N | | |
| 413 | WYR/FURLOUGH ADJ | N | -1.00 | N | Y | N | | |
| 420 - 469 | OUTGROWTH ACTIVITIES AND LUMP SUM PAYMENTS | Y | 1.00 | N | N | N | A | FL |
| 501 - 513 | 501 RETRO INCREASE (PAY RATE) | Y | 1.00 | N | Y | Y | | |
| 50A - 50Z | RETRO INCREASE (PAY RATE) | Y | 1.00 | N | Y | Y | | |
| 51A - 51Z | 510 RETRO INCREASE (PAY RATE) | Y | 1.00 | N | Y | Y | | |
| 520 - 569 | TIME BASED ADDITIONAL ASSIGNMENTS | Y | 1.00 | N | N | N | FTE | FL |
| 600 | CUR MO ADJ ENTIRE MONTH RATE OF PAY NOT PAYABLE | N | -1.00 | N | Y | N | | |
| 620 - 669 | BONUS/COMPENSATION FOR SPECIAL SKILLS/ALLOWANCE | Y | 1.00 | N | N | N | E | FL |
| 920 - 929 | SPECIAL COMPENSATION - DBS ONLY | Y | 1.00 | N | N | N | E | FL |
| 955 | VAC PAY OFF | N | 1.00 | N | N | Y | | |
| 960 - 969 | NON-CREDITABLE COMPENSATION | Y | 1.00 | N | N | Y | | |
| 971 - 979 | NON-CREDITABLE COMPENSATION | Y | 1.00 | N | N | Y | | |
| 997 | WORKER'S COMP ADJSTMNT OFFSET | N | -1.00 | N | Y | N | | |
| 998 | WORKER'S COMP ADJUSTMENT | N | 1.00 | N | Y | N | | |

| STRS Pay Rate Types | |
|---------------------|---|
| A | Annual pay rate for the position |
| D | District defined annual salary for assignment |
| E | Earnings |
| FL | Funding line pay rate |
| FTE | Annual pay rate for the funding line |
| M | Median salary for district |

Salary Adjustment Worksheets are vital for correct reporting to CalSTRS; they are an essential piece of back-up documentation to have on file. These worksheets allow the STRS Unit to ensure that the correct earnings are recorded under the intended pay rates, so that the employee's service credit generates appropriately.

Reasons for these worksheets being completed include, but are not limited to, the following:

- Late Start
- Early Termination
- Step/Column Change
- Retroactive Salary Payment
- Over- or underpayment

In addition to these worksheets being required for retirement auditing, they are a useful tool for a district payroll department to determine the exact amount of earnings that may need to be docked or paid back to an employee.

Prior Period Adjustment to Retirement Data forms should be completed and submitted to DFS. The information in this document will help the DFS STRS Retirement Unit assign earning adjustments to the correct reporting months.

We request districts to submit Salary Adjustment Worksheets and Prior Period Adjustment to Retirement Data forms by the 5th business day following the pay date.

Note: When a Salary Adjustment Worksheet or Prior Period Adjustment form is not completed, retirement records may be inaccurately reported to CalSTRS. Inaccurate reporting may result in audit findings and possible reduction of retirement benefits to the district's employee.

The following pages include nine sample Salary Adjustment Worksheets that were created for a variety of scenarios. The final page of this section also includes a blank Prior Period Adjustment form.

LATE START

CERTIFICATED SALARY ADJUSTMENT WORKSHEET

DISTRICT No: 999
 DISTRICT NAME: Pleasantville USD
 EMPLOYEE NAME: John Doe
 EMPLOYEE NO: 987854
 EMPLOYEE SSN NO: XXX-XX-1234
 PERCENT CONTRACT: 100 %

FROM: **PLEASE COMPLETE THIS SECTION AS WELL**
 Class - Step Annual Monthly Days Diem #DIV/0!
 TO: **PLEASE COMPLETE THIS SECTION AS WELL**
 Class - Step Annual Monthly Days Diem #DIV/0!
 TO: **PLEASE COMPLETE THIS SECTION AS WELL**
 Class - Step Annual Monthly Days Diem #DIV/0!

REASON FOR SALARY ADJUSTMENT WORKSHEET (Please check appropriate box(es) below):

LATE START
 EARLY TERM
 STEP/COLUMN
 OTHER / COMMENTS:

DAY COUNT ADJ / POS CHANGE
 LEAVE OF ABSENCE
 RETRO

Date Salary Change Effective: 3M17
 Adj. Made On Payroll No(s) of Fiscal Year:

Prepared by: Carolyn Yoakum
 Phone No.: (951) 826-6538

| Period of Service (1) | Contract Annual (2) | Monthly (3)=(2)/(5) | Days (4) | Months (5) | Daily Rate (6)=(3)/(4) | Work Days (7) | Annual Earmable (8)=(6)*(7) | Prior Pay Deduction (9) | Net Annual Earmable (10)=(8)-(9) | No. of Pay Periods (11) | Actual Amount Paid (12) | Adjustment (13)=(10)-(12) | Service Credit (14)=(12)+(13)/(2) | Payroll Adj. Code (15) |
|-----------------------|---------------------|---------------------|----------|------------|------------------------|---------------|-----------------------------|-------------------------|----------------------------------|-------------------------|-------------------------|---------------------------|-----------------------------------|------------------------|
| 9/6/16 - 6/30/17 | \$75,000.00 | \$7,500.00 | 185 | 10 | \$405.405 | 180 | \$72,972.97 | | \$72,972.97 | 10 | \$75,000.00 | (\$2,027.03) | 0.9730 | |
| TOTAL | | | | | | 180 | \$72,972.97 | \$0.00 | \$72,972.97 | 10 | \$75,000.00 | (\$2,027.03) | 0.973 | 600 |

| SALARY ONLY - ANNUAL RECAP | | |
|----------------------------|------------------------|----------------------|
| Salary Only | Daily Rate Salary Adj. | Sub Diff Salary Adj. |
| 1M | 0.00 | 0.00 |
| 2M | 0.00 | 0.00 |
| 3M | \$7,500.00 | 7,500.00 |
| 4M | \$7,500.00 | 7,500.00 |
| 5M | \$7,500.00 | 7,500.00 |
| 6S | \$7,500.00 | 7,500.00 |
| 7M | \$7,500.00 | 7,500.00 |
| 8M | \$7,500.00 | 7,500.00 |
| 9M | \$7,500.00 | 7,500.00 |
| 10M | \$7,500.00 | 7,500.00 |
| 11M | \$7,500.00 | 7,500.00 |
| 12M | \$7,500.00 | 7,500.00 |
| TOTAL | \$75,000.00 | \$75,000.00 |

EARLY TERM

CERTIFICATED SALARY ADJUSTMENT WORKSHEET

DISTRICT No: 999
 DISTRICT NAME: Pleasantville USD
 EMPLOYEE NAME: John Doe
 EMPLOYEE NO: 987654
 EMPLOYEE SSN NO: XXX-XX-1234
 PERCENT CONTRACT: 100 %

FROM: Class - Step Annual Monthly Days #DIV/0!
 TO: Class - Step Annual Monthly Days #DIV/0!
 TO: Class - Step Annual Monthly Days #DIV/0!

PLEASE COMPLETE THIS SECTION AS WELL
 PLEASE COMPLETE THIS SECTION AS WELL
 PLEASE COMPLETE THIS SECTION AS WELL

REASON FOR SALARY ADJUSTMENT WORKSHEET (Please check appropriate box(es) below):

LATE START
 EARLY TERM
 STEP/COLUMN
 OTHER / COMMENTS: Various daily rate docks as well.

Date Salary Change Effective: 10M17
 Adj. Made On Payroll No(s) of Fiscal Year: 10M17

Prepared by: Carolyn Yoakum
 Phone No: (951) 825-6538

| Period of Service (1) | Contract Annual (2) | Monthly (3)=(2)/(5) | Days (4) | Months (5) | Daily Rate (6)=(2)/(4) | Work Days (7) | Annual Earnable (8)=(6)*(7) | Prior Pay Deduction (9) | Net Annual Earnable (10)=(8)-(9) | No. of Pay Periods (11) | Actual Amount Paid (12) | Adjustment (13)=(10)-(12) | Service Credit (14)=(12)+(13)/(2) | Payroll Adj. Code (15) |
|-----------------------|---------------------|---------------------|----------|------------|------------------------|---------------|-----------------------------|-------------------------|----------------------------------|-------------------------|-------------------------|---------------------------|-----------------------------------|------------------------|
| 9/1/16 - 04/15/17 | \$75,000.00 | \$7,500.00 | 185 | 10 | \$405.405 | 144 | \$58,378.38 | \$2,432.46 | \$55,945.92 | 8 | \$57,567.54 | (\$1,621.62) | 0.7459 | |
| TOTAL | | | | | | 144 | \$58,378.38 | \$2,432.46 | \$55,945.92 | 8 | \$57,567.54 | (\$1,621.62) | 0.746 | 600 |

| SALARY ONLY - ANNUAL RECAP | | |
|----------------------------|------------------------|----------------------|
| Salary Only | Daily Rate Salary Adj. | Sub Diff Salary Adj. |
| 1M | | 0.00 |
| 2M | | 0.00 |
| 3M | \$7,500.00 | 7,500.00 |
| 4M | \$7,500.00 | 6,689.18 |
| 5M | \$7,500.00 | 7,094.59 |
| 6S | \$7,500.00 | 7,500.00 |
| 7M | \$7,500.00 | 6,283.77 |
| 8M | \$7,500.00 | 7,500.00 |
| 9M | \$7,500.00 | 7,500.00 |
| 10M | \$7,500.00 | 7,500.00 |
| 11M | | 0.00 |
| 12M | | 0.00 |
| TOTAL | | \$57,567.54 |

STEP/COLUMN CHANGE

CERTIFICATED SALARY ADJUSTMENT WORKSHEET

DISTRICT No: 999
 DISTRICT NAME: Pleasantville USD

EMPLOYEE NAME: John Doe
 EMPLOYEE NO: 987654
 EMPLOYEE SSN NO: XXX-XX-1234
 PERCENT CONTRACT: 100 %

FROM: Class - Step Annual Monthly Days Diem #DIV/DI
 TO: Class - Step Annual Monthly Days Diem #DIV/DI
 TO: Class - Step Annual Monthly Days Diem #DIV/DI

REASON FOR SALARY ADJUSTMENT WORKSHEET (Please check appropriate box(es) below):

LATE START
 EARLY TERM
 STEP/COLUMN
 RETRO

Date Salary Change Effective: 5M17
 Adj. Made On Payroll No(s) of Fiscal Year:

Prepared by: Carolyn Yoakum
 Phone No.: (951) 826-6538

OTHER / COMMENTS:

| Period of Service (1) | Contract Annual (2) | Monthly (3)=(2)/(5) | Days (4) | Months (5) | Daily Rate (6)=(2)/(4) | Work Days (7) | Annual Earnable (8)=(6)*(7) | Prior Pay Deduction (9) | Net Annual Earnable (10)=(8)-(9) | No. of Pay Periods (11) | Actual Amount Paid (12) | Adjustment (13)=(10)-(12) | Service Credit (14)=(12)*(13)/(2) | Payroll Adj. Code (15) |
|-----------------------|---------------------|---------------------|----------|------------|------------------------|---------------|-----------------------------|-------------------------|----------------------------------|-------------------------|-------------------------|---------------------------|-----------------------------------|------------------------|
| 9/1/16 - 11/25/16 | \$75,000.00 | \$7,500.00 | 185 | 10 | \$405.405 | 57 | \$23,108.11 | \$0.00 | \$23,108.11 | 2 | \$15,000.00 | \$8,108.11 | 0.3081 | |
| 11/26/16 - 6/30/17 | \$80,000.00 | \$8,000.00 | 185 | 10 | \$432.432 | 128 | \$55,351.35 | \$0.00 | \$55,351.35 | 8 | \$64,000.00 | (\$8,648.65) | 0.6919 | |
| TOTAL | | | | | | 185 | \$78,459.46 | \$0.00 | \$78,459.46 | 10 | \$79,000.00 | (\$540.54) | 1.000 | 600 |

| | SALARY ONLY - ANNUAL RECAP | | Total Earnings |
|--------------|----------------------------|----------------------|----------------|
| | Daily Rate Salary Adj. | Sub Diff Salary Adj. | |
| 1M | | | 0.00 |
| 2M | | | 0.00 |
| 3M | \$7,500.00 | | 7,500.00 |
| 4M | \$7,500.00 | | 7,500.00 |
| 5M | \$8,000.00 | | 8,000.00 |
| 6S | \$8,000.00 | | 8,000.00 |
| 7M | \$8,000.00 | | 8,000.00 |
| 8M | \$8,000.00 | | 8,000.00 |
| 9M | \$8,000.00 | | 8,000.00 |
| 10M | \$8,000.00 | | 8,000.00 |
| 11M | \$8,000.00 | | 8,000.00 |
| 12M | \$8,000.00 | | 8,000.00 |
| TOTAL | \$79,000.00 | \$0.00 | \$79,000.00 |

**STEP/COLUMN
CHANGE + RETRO
INCREASE**

CERTIFICATED SALARY ADJUSTMENT WORKSHEET

DISTRICT No: 999
 DISTRICT NAME: Pleasantville USD
 EMPLOYEE NAME: John Doe
 EMPLOYEE NO: 987654
 EMPLOYEE SSN NO: XXX-XX-1234
 PERCENT CONTRACT: 100 %

FROM: Class - Step Annual Monthly #DIV/0!
 TO: Class - Step Annual Monthly #DIV/0!
 TO: Class - Step Annual Monthly #DIV/0!

REASON FOR SALARY ADJUSTMENT WORKSHEET (Please check appropriate box(es) below):

LATE START
 EARLY TERM
 STEP/COLUMN
 DAY COUNT ADJ / POS CHANGE
 LEAVE OF ABSENCE
 RETRO

Date Salary Change Effective: 9M17
 Adj. Made On Payroll No(s) or Fiscal Year:

Prepared by: Carolyn Yoakum
 Phone No: (951) 826-6538

OTHER / COMMENTS: Retro to January 1. Employee had previous step/column change.

| Period of Service (1) | Contract Annual (2) | Monthly (3)=(2)/(5) | Days (4) | Months (5) | Daily Rate (6)=(2)/(4) | Work Days (7) | Annual Earnable (8)=(6)*(7) | Prior Pay Deduction (9) | Net Annual Earnable (10)=(8)-(9) | No. of Pay Periods (11) | Actual Amount Paid (12) | Adjustment (13)=(10)-(12) | Service Credit (14)=(12)/(13)/(2) | Payroll Adj. Code (15) |
|-----------------------|---------------------|---------------------|----------|------------|------------------------|---------------|-----------------------------|-------------------------|----------------------------------|-------------------------|-------------------------|---------------------------|-----------------------------------|------------------------|
| 9/1/16 - 11/25/16 | \$75,000.00 | \$7,500.00 | 185 | 10 | \$405.405 | 57 | \$23,108.11 | \$0.00 | \$23,108.11 | 2 | \$15,000.00 | \$8,108.11 | 0.3081 | |
| 11/26/16 - 12/31/17 | \$80,000.00 | \$8,000.00 | 185 | 10 | \$432.432 | 21 | \$9,081.08 | \$0.00 | \$9,081.08 | 2 | \$31,459.46 | (\$22,378.38) | 0.1135 | |
| 1/1/17 - 6/30/17 | \$85,000.00 | \$8,500.00 | 185 | 10 | \$459.459 | 107 | \$49,162.16 | \$0.00 | \$49,162.16 | 6 | \$34,000.00 | \$15,162.16 | 0.5784 | |
| TOTAL | | | | | | 185 | \$81,351.35 | \$0.00 | \$81,351.35 | 10 | \$80,459.46 | \$891.89 | 1.000 | 501 |

| | SALARY ONLY - ANNUAL RECAP | | Total Earnings |
|--------------|----------------------------|----------------------|----------------|
| | Daily Rate Salary Adj. | Sub Diff Salary Adj. | |
| 1M | | | 0.00 |
| 2M | | | 0.00 |
| 3M | | | 7,500.00 |
| 4M | | | 7,500.00 |
| 5M | (\$540.54) | | 7,459.46 |
| 6S | | | 8,000.00 |
| 7M | | | 8,000.00 |
| 8M | | | 8,000.00 |
| 9M | | | 8,500.00 |
| 10M | | | 8,500.00 |
| 11M | | | 8,500.00 |
| 12M | (\$540.54) | \$0.00 | 8,500.00 |
| TOTAL | | | \$80,459.46 |

DAY COUNT CHANGE

CERTIFICATED SALARY ADJUSTMENT WORKSHEET

DISTRICT No: 999
 DISTRICT NAME: Pleasantville USD
 FROM: **PLEASE COMPLETE THIS SECTION AS WELL**
 Class - Step Annual Monthly Days Diem #DIV/0!
 EMPLOYEE NAME: John Doe
 EMPLOYEE NO: 987654
 TO: **PLEASE COMPLETE THIS SECTION AS WELL**
 Class - Step Annual Monthly Days Diem #DIV/0!
 EMPLOYEE SSN NO: XXX-XX-1234
 TO: **PLEASE COMPLETE THIS SECTION AS WELL**
 Class - Step Annual Monthly Days Diem #DIV/0!
 PERCENT CONTRACT: 100 %

REASON FOR SALARY ADJUSTMENT WORKSHEET (Please check appropriate box(es) below):

LATE START
 EARLY TERM
 STEP/COLUMN
 DAY COUNT ADJ / POS CHANGE
 LEAVE OF ABSENCE
 RETRO

Date Salary Change Effective: 5M17
 Adj. Made On Payroll No(s) of Fiscal Year:

Prepared by: Carolyn Yoakum
 Phone No: (951) 826-8538

OTHER / COMMENTS:

Accepted new position effective 11/26/16. Includes day count change from 185 to 223.

| Period of Service (1) | Contract Annual (2) | Monthly (3)=(2)/(5) | Days (4) | Months (5) | Daily Rate (6)=(2)/(4) | Work Days (7) | Annual Earnings (8)=(6)*(7) | Prior Pay Deduction (9) | Net Annual Earnings (10)=(8)-(9) | No. of Pay Periods (11) | Actual Amount Paid (12) | Adjustment (13)=(10)-(12) | Service Credit (14)=(12)/(13)/(2) | Payroll Adj. Code (15) |
|-----------------------|---------------------|---------------------|----------|------------|------------------------|---------------|-----------------------------|-------------------------|----------------------------------|-------------------------|-------------------------|---------------------------|-----------------------------------|------------------------|
| 9/1/16 - 11/25/16 | \$75,000.00 | \$7,500.00 | 185 | 10 | \$405.405 | 57 | \$23,108.11 | \$0.00 | \$23,108.11 | 2 | \$15,000.00 | \$8,108.11 | 0.3081 | |
| 11/26/16 - 6/30/17 | \$85,000.00 | \$7,727.27 | 223 | 11 | \$381.166 | 155 | \$59,080.72 | \$0.00 | \$59,080.72 | 8 | \$61,818.16 | (\$2,737.44) | 0.6951 | |
| TOTAL | | | | | | 212 | \$82,188.83 | \$0.00 | \$82,188.83 | 10 | \$76,818.16 | \$5,370.67 | 1.003 | 109 |

| SALARY ONLY - ANNUAL RECAP | | Total Earnings | |
|----------------------------|---------------------------------|----------------|--------------------|
| Salary Only | Daily Rate Sub Diff Salary Adj. | Salary Adj. | Total Earnings |
| 1M | | | 0.00 |
| 2M | | | 0.00 |
| 3M | | | 7,500.00 |
| 4M | | | 7,500.00 |
| 5M | | | 7,727.27 |
| 6S | | | 7,727.27 |
| 7M | | | 7,727.27 |
| 8M | | | 7,727.27 |
| 9M | | | 7,727.27 |
| 10M | | | 7,727.27 |
| 11M | | | 7,727.27 |
| 12M | | | 7,727.27 |
| TOTAL | | \$0.00 | \$76,818.16 |

**LATE START +
PERCENT FTE
(DAYS)**

CERTIFICATED SALARY ADJUSTMENT WORKSHEET

DISTRICT No: 999
 DISTRICT NAME: Pleasantville USD
 EMPLOYEE NAME: John Doe
 EMPLOYEE NO: 987654
 EMPLOYEE SSN NO: XXX-XX-1234
 PERCENT CONTRACT: 60 %

FROM: #DI# Diem
 Class - Step Annual Monthly
 TO: #DI# Diem
 Class - Step Annual Monthly
 TO: #DI# Diem
 Class - Step Annual Monthly

REASON FOR SALARY ADJUSTMENT WORKSHEET (Please check appropriate box(es) below):

LATE START
 EARLY TERM
 STEP/COLUMN
 DAY COUNT ADJ / POS CHANGE
 LEAVE OF ABSENCE
 RETRO

Date Salary Change Effective: 4M17
 Adj. Made On Payroll No(s) of Fiscal Year:

Prepared by: Carolyn Yoakum
 Phone No: (951) 826-6538

OTHER / COMMENTS: Employee late hire. Typical 60% contract equals 111 days out of 185. Will work 90 days.

| Period of Service (1) | Contract Annual (2) | Monthly (3)=(2)/(5) | Days (4) | Months (5) | Daily Rate (6)=(2)/(4) | Work Days (7) | Annual Earnings (8)=(6)*(7) | Prior Pay Deduction (9) | Net Annual Earnings (10)=(8)-(9) | No. of Pay Periods (11) | Actual Amount Paid (12) | Adjustment (13)=(10)-(12) | Service Credit (14)=(12)-(13)/(2) | Payroll Adj. Code (15) |
|-----------------------|---------------------|---------------------|----------|------------|------------------------|---------------|-----------------------------|-------------------------|----------------------------------|-------------------------|-------------------------|---------------------------|-----------------------------------|------------------------|
| 10/6/16 - 6/30/17 | \$75,000.00 | \$7,500.00 | 185 | 10 | \$405.405 | 90 | \$36,486.49 | \$0.00 | \$36,486.49 | 9 | \$40,500.00 | (\$4,013.51) | 0.4865 | |
| TOTAL | | | | | | 90 | \$36,486.49 | \$0.00 | \$36,486.49 | 9 | \$40,500.00 | (\$4,013.51) | 0.486 | 600 |

| | SALARY ONLY - ANNUAL RECAP | | Total Earnings | |
|--------------|----------------------------|----------------------|----------------|----------------------|
| | Salary Only | Sub Diff Salary Adj. | Salary Only | Sub Diff Salary Adj. |
| 1M | | | | 0.00 |
| 2M | | | | 0.00 |
| 3M | | | | 0.00 |
| 4M | \$4,500.00 | | | 4,500.00 |
| 5M | \$4,500.00 | | | 4,500.00 |
| 6S | \$4,500.00 | | | 4,500.00 |
| 7M | \$4,500.00 | | | 4,500.00 |
| 8M | \$4,500.00 | | | 4,500.00 |
| 9M | \$4,500.00 | | | 4,500.00 |
| 10M | \$4,500.00 | | | 4,500.00 |
| 11M | \$4,500.00 | | | 4,500.00 |
| 12M | \$4,500.00 | | | 4,500.00 |
| TOTAL | \$40,500.00 | \$0.00 | \$40,500.00 | \$0.00 |

LATE START + PERCENT FTE (HOURS)

CERTIFICATED SALARY ADJUSTMENT WORKSHEET

DISTRICT No: 999
 DISTRICT NAME: Pleasantville USD
 EMPLOYEE NAME: John Doe
 EMPLOYEE NO: 987654
 EMPLOYEE SSN NO: XXX-XX-1234
 PERCENT CONTRACT: 75 %

FROM: Class - Step Annual Monthly Days
 TO: Class - Step Annual Monthly Days
 TO: Class - Step Annual Monthly Days

PLEASE COMPLETE THIS SECTION AS WELL
 PLEASE COMPLETE THIS SECTION AS WELL
 PLEASE COMPLETE THIS SECTION AS WELL

REASON FOR SALARY ADJUSTMENT WORKSHEET (Please check appropriate box(es) below):

LATE START
 EARLY TERM
 STEP/COLUMN
 OTHER / COMMENTS: Employee late hire, will work 150 days out of 185. Typical 75% contract will work 6 hours each day.

DATE SALARY CHANGE EFFECTIVE: 4M17
 Date Salary Change Effective: 4M17
 Adj. Made On Payroll No(s) of Fiscal Year: 4M17

Prepared by: Carolyn Yoakum
 Phone No: (951) 826-6538

| Period of Service (1) | Contract Annual (2) | Monthly (3)=(2)/(5) | Days (4) | Months (5) | Daily Rate (6)=(2)/(4) | Work Days (7) | Annual Earnable (8)=(6)*(7) | Prior Pay Deduction (9) | Net Annual Earnable (10)=(8)-(9) | No. of Pay Periods (11) | Actual Amount Paid (12) | Adjustment (13)=(10)-(12) | Service Credit (14)=(12)-(13)/(2) | Payroll Adj. Code (15) |
|-----------------------|---------------------|---------------------|----------|------------|------------------------|---------------|-----------------------------|-------------------------|----------------------------------|-------------------------|-------------------------|---------------------------|-----------------------------------|------------------------|
| 10/6/16 - 6/30/17 | \$75,000.00 | \$7,500.00 | 185 | 10 | \$304.054 | 150 | \$45,608.11 | \$0.00 | \$45,608.11 | 9 | \$50,625.00 | (\$5,016.89) | 0.6081 | |
| TOTAL | | | | | | 150 | \$45,608.11 | \$0.00 | \$45,608.11 | 9 | \$50,625.00 | (\$5,016.89) | 0.608 | 600 |

| SALARY ONLY - ANNUAL RECAP | | Sub Diff Salary Adj. | | Total Earnings |
|----------------------------|------------------------|----------------------|----------------------|----------------|
| Salary Only | Daily Rate Salary Adj. | Sub Diff Salary Adj. | Sub Diff Salary Adj. | Total Earnings |
| 1M | | | | 0.00 |
| 2M | | | | 0.00 |
| 3M | | | | 0.00 |
| 4M | | | | 5,625.00 |
| 5M | | | | 5,625.00 |
| 6S | | | | 5,625.00 |
| 7M | | | | 5,625.00 |
| 8M | | | | 5,625.00 |
| 9M | | | | 5,625.00 |
| 10M | | | | 5,625.00 |
| 11M | | | | 5,625.00 |
| 12M | | | | 5,625.00 |
| TOTAL | | | \$0.00 | \$50,625.00 |

LEAVE OF ABSENCE

CERTIFICATED SALARY ADJUSTMENT WORKSHEET

DISTRICT No: 999
 DISTRICT NAME: Pleasantville USD

EMPLOYEE NAME: John Doe
 EMPLOYEE NO: 987654
 EMPLOYEE SSN NO: XXX-XX-1234
 PERCENT CONTRACT: 100 %

FROM: Class - Step Annual Monthly Days Diem #DIV/0!
 TO: Class - Step Annual Monthly Days Diem #DIV/0!
 TO: Class - Step Annual Monthly Days Diem #DIV/0!

Prepared by: Carolyn Yoakum
 Phone No: (951) 826-6538

REASON FOR SALARY ADJUSTMENT WORKSHEET (Please check appropriate box(es) below):

LATE START DAY COUNT ADJ / POS CHANGE Date Salary Change Effective: 5M17
 EARLY TERM LEAVE OF ABSENCE Adj. Made On Payroll No(s) of Fiscal Year:
 STEP/COLUMN RETRO

OTHER / COMMENTS:

| Period of Service (1) | Contract Annual (2) | Monthly (3)=(2)/(5) | Days (4) | Months (5) | Daily Rate (6)=(2)/(4) | Work Days (7) | Annual Earmable (8)=(6)*(7) | Prior Pay Deduction (9) | Net Annual Earmable (10)=(8)-(9) | No. of Pay Periods (11) | Actual Amount Paid (12) | Adjustment (13)=(10)-(12) | Service Credit (14)=(12)+(13)/(2) | Payroll Adj. Code (15) |
|-----------------------|---------------------|---------------------|----------|------------|------------------------|---------------|-----------------------------|-------------------------|----------------------------------|-------------------------|-------------------------|---------------------------|-----------------------------------|------------------------|
| 9/1/16 - 11/30/16 | \$80,000.00 | \$8,000.00 | 185 | 10 | \$432.432 | 66 | \$28,540.54 | \$0.00 | \$28,540.54 | 3 | \$24,000.00 | \$4,540.54 | 0.3568 | |
| TOTAL | | | | | | 66 | \$28,540.54 | \$0.00 | \$28,540.54 | 3 | \$24,000.00 | \$4,540.54 | 0.357 | 109 |

| SALARY ONLY - ANNUAL RECAP | | Sub Diff | Total Earnings |
|----------------------------|------------------------|-------------|----------------|
| Salary Only | Daily Rate Salary Adj. | Salary Adj. | |
| 1M | | | 0.00 |
| 2M | | | 0.00 |
| 3M | \$8,000.00 | | 8,000.00 |
| 4M | \$8,000.00 | | 8,000.00 |
| 5M | \$8,000.00 | | 8,000.00 |
| 6S | | | 0.00 |
| 7M | | | 0.00 |
| 8M | | | 0.00 |
| 9M | | | 0.00 |
| 10M | | | 0.00 |
| 11M | | | 0.00 |
| 12M | | | 0.00 |
| TOTAL | | \$0.00 | \$24,000.00 |



CERTIFICATED SALARY ADJUSTMENT WORKSHEET

DISTRICT No: 999
 DISTRICT NAME: Pleasantville USD
 EMPLOYEE NAME: John Doe
 EMPLOYEE NO: 987654
 EMPLOYEE SSN NO: XXX-XX-1234
 PERCENT CONTRACT: 100 %

FROM: Class - Step Monthly Annual Monthly Annual Monthly Annual
 TO: Class - Step Monthly Annual Monthly Annual Monthly Annual
 TO: Class - Step Monthly Annual Monthly Annual Monthly Annual

PLEASE COMPLETE THIS SECTION AS WELL (repeated for each row)

REASON FOR SALARY ADJUSTMENT WORKSHEET (Please check appropriate box(es) below):

LATE START
 DAY COUNT ADJ / POS CHANGE
 EARLY TERM
 LEAVE OF ABSENCE
 STEP/COLUMN
 OTHER / COMMENTS: Employee returning from leave of absence.

Date Salary Change Effective: 8M17
 Adj. Made On Payroll No(s) of Fiscal Year: 8M17

Prepared by: Carolyn Yeakum
 Phone No.: (951) 826-6538

| Period of Service (1) | Contract Annual (2) | Monthly (3)=(2)/(5) | Days (4) | Months (5) | Daily Rate (6)=(2)/(4) | Work Days (7) | Annual Earnable (8)=(6)*(7) | Prior Pay Deduction (9) | Net Annual Earnable (10)=(8)-(9) | No. of Pay Periods (11) | Actual Amount Paid (12) | Adjustment (13)=(10)-(12) | Service Credit (14)=[(12H*(13))/(2)] | Payroll Adj. Code (15) |
|-----------------------|---------------------|---------------------|----------|------------|------------------------|---------------|-----------------------------|-------------------------|----------------------------------|-------------------------|-------------------------|---------------------------|--------------------------------------|------------------------|
| 9/1/16 - 11/30/16 | \$80,000.00 | \$8,000.00 | 185 | 10 | \$432.432 | 66 | \$28,540.54 | \$0.00 | \$28,540.54 | 3 | \$28,540.54 | \$0.00 | 0.3568 | |
| 12/1/16 - 1/31/17 | \$80,000.00 | \$8,000.00 | 185 | 10 | \$432.432 | 0 | \$0.00 | \$0.00 | \$0.00 | 2 | \$0.00 | \$0.00 | 0.0000 | |
| 2/1/17 - 6/30/17 | \$80,000.00 | \$8,000.00 | 185 | 10 | \$432.432 | 88 | \$38,054.05 | \$0.00 | \$38,054.05 | 5 | \$40,000.00 | (\$1,945.95) | 0.4757 | |
| TOTAL | | | | | | 154 | \$66,594.59 | \$0.00 | \$66,594.59 | 10 | \$68,540.54 | (\$1,945.95) | 0.832 | 600 |

| SALARY ONLY - ANNUAL RECAP | | Sub Diff Salary Adj. | Total Earnings |
|----------------------------|------------------------|----------------------|----------------|
| Salary Only | Daily Rate Salary Adj. | Salary Adj. | |
| 1M | | | 0.00 |
| 2M | | | 0.00 |
| 3M | \$8,000.00 | | 8,000.00 |
| 4M | \$8,000.00 | | 8,000.00 |
| 5M | \$8,000.00 | | 12,540.54 |
| 6S | \$0.00 | | 0.00 |
| 7M | \$0.00 | | 0.00 |
| 8M | \$8,000.00 | | 8,000.00 |
| 9M | \$8,000.00 | | 8,000.00 |
| 10M | \$8,000.00 | | 8,000.00 |
| 11M | \$8,000.00 | | 8,000.00 |
| 12M | \$8,000.00 | | 8,000.00 |
| TOTAL | \$64,000.00 | \$0.00 | \$68,540.54 |

SAMPLE

PRIOR PERIOD ADJUSTMENT TO RETIREMENT DATA

DISTRICT NAME: _____
 PAYROLL NUMBER: _____

Contact Name: _____
 Date: _____

| Emp'l No. | Employee Name | Adjustment Code: Prior Period | Adjustment Code: If Paid Current | Adjustment Amount | Description of Adjustment |
|-----------|---------------|-------------------------------|----------------------------------|-------------------|---------------------------|
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Salary Abatements and Retirement Reporting

There are many reasons for processing salary abatements and procedures for completing a Salary Abatement Request can be located in the DFS- Payroll Manual.

For the purposes of retirement reporting, a salary abatement must be applied to the appropriate service dates, the type of earnings, and the pay rate if necessary.

Specifically, if a Salary Abatement Request is being completed due to an employee being placed on the wrong step/column, it is necessary for the STRS Unit to affect the employee's pay rate when processing the abatement.

In the case that a salary abatement is being completed due to an employee being on the wrong step/column, the district should complete a Salary Adjustment Worksheet and submit it to the STRS Unit. The worksheet will ensure that the corrected earnings are reported under the corrected pay rate. Using the worksheet to make this change will ensure that the employee's service credit is accurately reflected with CalSTRS.

Please refer to Section 705- Retirement Reporting Forms for an example on how to complete the worksheet for a step/column change.

Retroactive Pay Increases

Before processing a retroactive pay increase, a meeting with District Fiscal Services is required. All staff involved in the processing of payroll increases should attend the meeting.

DFS is conducting these meetings with district staff to mitigate the number of errors and manual corrections that are required before the payroll/retirement information can be transmitted to CalSTRS and CalPERS.

The questions below will be e-mailed to you in advance of our meeting. Please review and answer the following questions prior to the meeting.

1. Notify DFS- Payroll & Retirement staff of the retroactive period.
 - a. Current fiscal year only, or prior fiscal year as well?
 - b. Specifically, which payrolls are being affected?
 - c. When do you plan to pay the retroactive increase?
 - d. When are new salary schedules being rolled? (Note: Salary schedules cannot be updated in Galaxy prior to board approval.)

2. Is the retroactive pay increase for the contracted monthly earnings only, or is the retroactive increase also affecting additional assignment pay, stipends, overtime, vacation payoffs, cash options, etc.? Which specific salary schedules are receiving the retroactive increase?
 - a. Note: If more than just contracted monthly earnings, multiple adjustment codes will be required for correct reporting. Retroactive pay increases on non-creditable earnings (overtime, vacation payoffs, cash option, etc.) should be paid with a non-creditable code. Also, retroactive increases on special compensation need a separate adjustment code.

3. Is the increase being paid to employees with multiple positions and/or paid at different pay rates?
 - a. Note: If multiple positions with different pay rates are receiving a retro, multiple adjustment codes will be required for correct reporting- one for each pay rate.

4. Are retirees receiving a retroactive pay increase?
 - a. If yes, contributions will not be taken since their retirement plan is already either R1 or R2. Potential solutions are as follows:
 - i. Earnings can run without taking contributions, and the district will be charged for employee and employer contributions.
 - ii. The district can change the retirement plan to S1, or P1/P3, and then change it back to R1/R2 after the payment.

5. Does the retroactive increase include earnings for employees prior to them becoming a STRS or PERS member?
 - a. Note: The pay increase for earnings prior to membership is not creditable. A non-creditable code must be used.

6. Was there a change in pay frequencies? For example, changing from an A/B pay cycle to a monthly M frequency?
7. Did the district change from employer paid to employer pick-up?
8. Is the retroactive pay increase being issued on an active pay schedule from which employees have received earnings already? (Ex: Is the increase being paid in May, but the salary schedule increase rolled in April?)
9. The Retroactive Reports from the Service Desk have been discontinued, so you will need to use the new Retroactive Reports from MicroStrategy. Have you received training?
 - a. If so, will you be using the mass upload feature?

Additional Reminders

- Adjustment Codes:
 - Use the appropriate adjustment code depending on what type of earnings are being paid.
 - For example, the retroactive pay for overtime earnings originally paid with payroll adjustment code 001 (overtime) should be reported with a non-creditable code.
 - Use the appropriate time frame with each retroactive adjustment code.
 - For example 7/01/2014 – 1/31/2015 if the employee received earnings the entire length of time from July through January.
 - It is common to use one retroactive adjustment code for 10-month employees, one for 11-month employees and another for 12-month employees.
 - If the employee is receiving retroactive pay on an additional assignment that was only performed once, in October, then the dates on the retroactive adjustment codes for that specific assignment should be 10/01/14 – 10/31/14.
- Payroll Reminders:
 - If any of your employees receiving the retroactive pay are deceased in the current calendar year or a prior calendar year, please contact DFS Payroll for information on how to process the payments to the beneficiary.
 - It is likely that many employees will submit new W-4's in anticipation of a large payroll check. Keep in mind that the district has until the 1st payroll period 30 days after the next IRS status determination date (1/1, 5/1, 7/1, and 9/1) before the lack of input into Galaxy becomes an error. The IRS and EDD do not allow refund of taxes until the timeline stated for input of the new W-4 has expired. Treasury Reg. § 31.3402(f) (3)-1(b).
 - New Salary Schedules should be in Galaxy and approved prior to "Time Sheet" date on the Payroll Calendar.
 - Retroactive pay paid separately from salary on a POD is viewed as supplemental wages and therefore the supplemental tax rate should be utilized.
 - Retroactive payments issued on PODs do not have direct deposit capability.
 - Retroactive payments paid on a POD should be reviewed for H&W employee contributions and voluntary deductions.
 - Retroactive payments are not exempt from established or new garnishments.
 - Retroactive payments will not have deferred pay calculated or deducted.
 - Abatements, Cancels, and Direct Deposit Reversals can be viewed in the Galaxy Screen, "View Employee Earnings Corrections". Outstanding Abatements may be viewed in MicroStrategy with the report "Uncollected Salary Abatements". Retro payments should not be given on cancels, direct deposit reversals or abatements, collected or uncollected.
 - All employee wages exceeding \$15,000 cumulative Gross Wages in one calendar month are to have backup e-mailed to Suzanne Tanenbaum and Amal Qaqish in DFS to clarify the high-earnings.