

Overview of ESS features	Notes
Tabs upper right hand corner – Contact us	
Authorized Agent Contact Id	
View / Update Employees Menu Option	
New Hires <ul style="list-style-type: none"> • Getting Employee’s Member Id • Mandatory/Auto Enrollment of EAP & Basic Life • Retirement April 2016 • Checklist in Payroll Reporting Guide 	
View Employee <ul style="list-style-type: none"> • Plans enrolled in • Update Employee Address 	
Update Employment <ul style="list-style-type: none"> • LOA • Return from LOA • Classification Change 	
Enroll Employee in the Other 457/403(b) <ul style="list-style-type: none"> • Terminate Employee • Last Day of Employment • Last Paycheck Date • Last Month on Insurance • Is this a faculty member with a teaching contract? 	
View Submitted Requests (Employee & Dashboard)	
Dashboard	
<ul style="list-style-type: none"> • Review—Only payroll reports that need to be worked • Adjustment Headers 	
Benefit Enrollment Report	
<ul style="list-style-type: none"> • Purpose of Report • Effective Dates 	
Forms	
Reports	
Report a Problem	
Seminar Registration	
Report a Death	
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Organization Profile	
<ul style="list-style-type: none"> • Primary Authorized Agent Update Address • Notice of Appointment of Authorized Agent • List of Authorized Agents / Contact • View Plans Your Organization & Rates 	
View Payroll Reports	
Search Payroll Details	
Create Payroll Reports	
Unpaid Invoices	
Transaction History	
Remittances Report	

Employee Personal Data Checklist

*In compliance with the Federal Privacy Act of 1974, the disclosure of the individual's social security number is mandatory pursuant to 26 U.S.C. Section 3402. The individual's social security number will be used for tax reporting and as an identification number.

Person	Item	Data	
Employee	Name (First, Middle, Last)		
	Date of Birth		
	Gender		
	Marital Status		
	Social Security Number*		
	Home Address	Address	
		City	
		State	
		Zip Code +4	
	Telephone Numbers (A home or work phone is required)	Home	
Work			
Cell			
E-Mail Address			
Spouse	Name (First, Middle, Last)		
	Social Security Number*		
	Spouse Date of Birth		
	Spouse Gender		
Employment	Date of Hire		
	Job Class		
	Employment Type (Perm or Temp)		
	Participation Status (Contributing or Non-Contributing)		
	Is employee hourly?		
	Seasonal? (6,9,10, or 11 months)		

Remittance Reports: Remittance Reports are available once the report is ready to be paid. The following are the statuses that must be displaying for the Remittance Report button to be available for printing:

Retirement: Posted
Insurance: Posted
Deferred Comp: Valid
Service Purchases: Valid

If you click the Remittance Report button and the Remittance does not display, it could be due to three common scenarios:

- 1) Your pop-up blocker is enabled and you need to disable it and then press the “Remittance Report” button again
- 2) The remittance report automatically minimizes or goes behind your active screen. You need to minimize the screen you have active or you need to click on the remittance report on the task bar on your computer on the bottom of your screen
- 3) You may have gone through a recent software change or upgrade. You need to talk to your technology expert if you have problems printing your remittance report. If you do not have a technology expert, the IT department with NDPERS will attempt to assist you.

Missing Retirement Enrollment

123456 Allendale School Dist

Last Name	First Name	SSN	PERSLink ID	Date Of Hire	Employment Type	Participation Status	Job Class
Play	Letme	6789	220603	05/20/2015	Permanent	Contributing	Non State

APPENDIX A

PAYROLL REPORTING PROCEDURES

Retirement Plan

Payroll Reports

New Employees

Before a New Employee's retirement contributions can be posted, the following steps will need to be taken:

- 1) The employee's employment information must be entered into ESS. (State employers, excluding Higher Education, that are on the PeopleSoft payroll system will not need to complete this step through ESS. PeopleSoft will transfer the information to PERSLink). Note: After employment is entered, the system creates a file and assigns the employee a PERSLink ID.
- 2) Employees must enroll in their Retirement plan through Member Self Service (MSS). If an employee does not have access to a computer, they should fill out the necessary forms in the New Hire Kit that can be obtained on the NDPERS website.

If only the new employee's employment has been entered into the PERSLink system, but no plan enrollment has been submitted by the new employee, contributions cannot be posted. This may lead to NDPERS refunding the retirement contributions back to the employer.

When an employee has successfully enrolled in a benefit plan, a notification will be sent to your ESS Dashboard advising you that a change has occurred and you need to run the benefit enrollment report. If this has not occurred, please reach out to your new employee to complete their enrollment.

Note: If the enrollment paperwork is submitted before the actual employment information has been entered, NDPERS staff will hold onto the paperwork until the employment is entered. This is because there is will be no file in which to attach the enrollment forms to until the employment has been entered.

Contribution Calculations

NDPERS Calculated Contributions are formulated when three pieces of information are received for the employee: (1) Employment information (2) Enrollment Information (which establishes the Plan the employee will be in) and (3) Wages.

If the system is not calculating contributions for an employee, this may be due to a couple of reasons:

- 1) The employee is new and their employment has not been entered, their enrollment has not been received, or both.
- 2) The 'Plan' submitted on the payroll detail may have been submitted incorrectly or not at all. If the system does not know which plan the employee is on, it will not know which rate to use when calculating contributions. Different plans have different rates.

Posting a Retirement Payroll Report

There are two pieces to posting a report for Retirement:

1) All payroll details must be Valid

- a. The status of all of the payroll details in the “Report Details” section on the main page of the report must be ‘Valid’, ‘Posted, or ‘Ignored’. Basically, no details can be in Review status.

2) Report status must be Valid

- a. When all payroll details are Valid, then the next thing to look at is the status of the report which also must be Valid. If this status is in Review:

- i. Look first at the Wages: **Do the *Total Wages Reported* and the *NDPERS Calculated Wages* match?**

1. If **NO**: Look for the discrepancy.

- a. *Did you enter the wrong amount for the ‘Total Wages Reported’ when you created the report?* If yes, change the amount and SAVE (button is at the top). Now they should match.
- b. *Did you enter an employee’s wage incorrectly when you created the report?* If yes, find the employee and change the wage to the correct amount and SAVE. Now they should match.
- c. *Do you have a new employee who is not yet enrolled and therefore did not display on the template when you entered the other employee’s wages?* If yes, add the new employee payroll detail to the report. Since you included the new employee’s wages in the *Total Wages Reported* when you created the report, the amounts should now match.
- d. *Did you forget to add a wage for an existing employee and so individual employee’s wage shows \$0.00?* Enter the wage for that employee and SAVE. Now they should match.

2. If **YES**: Look at the contributions (next step)

- ii. Look now at the Contributions: **Do the *Total Contributions Reported* and the *NDPERS Calculated Contributions* match, OR, are they within a \$1.00 variance?**

1. If **NO**: Look for the discrepancy.

- a. *Did you enter the wrong amount for the Total Contributions Reported when you created the report?* If yes, change the amount to the correct amount and SAVE. If they match or are within the variance, your report will change to Valid status and you can post your report.
- b. *Are the Total Contributions Reported correct? (Do they match what you show from YOUR payroll software)?* If yes, then you might have forgotten to deduct an employee or employer contribution from your payroll. If you are short, you will need to make the correction in your payroll software and send in the additional contributions with the next check. Now you can change the Total Contributions Reported and the amounts should now match or be within the variance.

2. If **YES**: Your report should go to Valid status. If it doesn’t, click Refresh to update the status.

Comments / Notes

Comments are an effective communication tool between NDPERS and the employer regarding issues on the payroll in review. Certain errors or warnings **require** documented communication before we can move forward and **ALL adjustments** must be explained. The Comments box should be used on the payroll details and/or payroll report to accomplish this.

Examples of instances on payroll details or reports that require comments by NDPERS:

- 3) **Adjustments** – Adjustments are generally reported at a later date, but the actual adjustment is for a different/previous month or range of months and must be applied to the correct months. Adjustments may also include eligible wages earned in addition to regular wages reported for a given month which need to be clarified.
- 4) **Bonuses** – Bonuses must be spread over the appropriate time period earned, generally one year or each quarter, so it is especially important to know what the time period is and cannot be posted without it.
- 5) **Retro Pays** – Retro Pays must be applied to the appropriate month(s). It is important to know what the time period is and cannot be posted without it.

NOTE: Adjustments, Bonuses, and Retro Pays must ALL be posted by NDPERS staff. Before we can post them, we need to understand and agree with the reasons for the adjustments and the time periods. In addition, without applying contributions to the appropriate month(s), an employee's Final Average Salary (FAS) calculation could be impacted when they apply for Retirement or Disability benefits. If the FAS is incorrect, and the employee has since retired or is now on disability, he/she very likely will end up having to pay back the difference after the information has been corrected. So it is very important to enter, identify and verify the information up front to prevent any inconveniences for the member.

- 6) **Ignoring Details or Reports** – It is especially important to make comments on details or reports that you are ignoring for which wages or contributions were reported. Example: You might have submitted wages or contributions twice and need to ignore one record. You **MUST** document the reason you are ignoring the detail. In this case, simply state that you are ignoring the record because duplicate wages or contributions were submitted.
- 7) **Salary Amount change is only allowed within the plan acceptable variance Warning** - If you see this warning, you need to explain why the wage is abnormally high or low compared to the previous month. You might say you had three payroll periods this month, or this is the first full month back to school, or last month the employee had significantly reduced hours. Sometimes overtime, additional pay for hours worked that are not eligible, or lump sum payments for vacation/annual leave or sick leave are included in the wages and must be backed out.
- 8) **Contributions are reported for LOA Period Warning** - If this warning displays, it's possible the wages are for donated leave or annual leave taken and this is what you would write in the notes section. If you see this warning and realize the employee is no longer on leave, then hopefully this will trigger you to update the employee's record with the return date in ESS.

Please compare this screenshot to the table that immediately follows for descriptions of field names and what is included in the calculation amounts.

Payroll Report Maintenance

Employer Payroll Report Details

Report ID : 69532	Report Type : Regular	Submitted Date : 01/05/2015
Benefit : Retirement		Posted Date : 01/05/2015
Status : Valid	Balancing Status : Balanced	
Reporting Month : 12/2014	Detail Record Count : 280	
Total Wages Uploaded : \$738,091.21	Total Contributions Uploaded : \$112,632.80	
Total Wages Reported : <input type="text" value="\$738,091.21"/>	Total Contributions Reported : <input type="text" value="\$112,632.80"/>	
NDPERS Calculated Wages : \$738,091.21	NDPERS Calculated Contributions : \$112,632.68	
Total Interest : \$0.00		
Total Contributions and Interest Due : \$112,632.68		
Rounding Difference : \$0.12		
Comments : <input type="text"/>		

Report Summary

Plan Name	Total Retirement Contributions	Credit from Adjustments	Total RHIC Contributions	Credit from Adjustments	Total Contributions
Main	\$104,218.47	\$0.00	\$8,414.21	\$0.00	\$112,632.68

Report Details

Status	Status Count
Valid	280

Error Summary

Count	Message Description	Severity
No records to display		

Employer Payroll Report Details					
Total Wages Uploaded:	<i>Uploaded Reports</i>	Amount comes from the 1 st line of the Uploaded Text file. This is read-only to capture what was reported.	Total Contributions Uploaded:	<i>Uploaded Reports</i>	Amount comes from the 1 st line of the Uploaded Text file. This is read-only to capture what was reported.
	<i>Manual Entry Reports</i>	Amount comes from <i>the Total Wages Reported</i> field from 'Create Payroll Report' Template		<i>Manual Entry Reports</i>	Amount comes from <i>the Total Contributions Reported</i> field from 'Create Payroll Report' Template
Total Wages Reported:	<i>Uploaded Reports</i>	This field automatically populates with the same amount as the <i>Total Wages Uploaded</i> . However, this field is editable.	Total Contributions Reported:	<i>Uploaded Reports</i>	This field automatically populates with the same amount as the <i>Total Contributions Uploaded</i> . However, this field is editable.
	<i>Manual Entry Reports</i>	This field automatically populates with the same amount as the <i>Total Wages Uploaded</i> . However, this field is editable.		<i>Manual Entry Reports</i>	This field automatically populates with the same amount as the <i>Total Contributions Uploaded</i> . However, this field is editable.
NDPERS Calculated Wages:	NDPERS calculates this figure from the total of the wages that have been reported		NDPERS Calculated Contributions:	Amount that NDPERS has calculated based on the wages entered and plan	
<p>Total Interest: Total amount calculated by NDPERS for any or all payroll details in Review status that have accrued interest since Interest Update.</p> <p>Total Contributions and Interest Due: Total of <i>NDPERS Calculated Contributions</i> and <i>Total Interest</i>. This is the amount due.</p> <p>Rounding Difference: This is the difference between the <i>Total Contributions Reported</i> and <i>NDPERS Calculated Contributions</i> due to rounding. The report must be in a <u>Valid</u> status for this field to display.</p> <p>This field basically collects all of the rounding differences from <u>each individual payroll detail</u> and groups it here. (Rounding for individual details occurs when there is a difference of under 5 cents between the Reported Contributions and the NDPERS Calculated Contributions.)</p> <p>As long as (1) all of the details are Valid (2) the <i>Total Wages Reported</i> matches the <i>NDPERS Calculated Wages</i> and (3) the <i>Total Contributions Reported</i> and <i>NDPERS Calculated Contributions</i> EITHER match, OR, are within \$1.00 variance due to rounding, the system will now allow the report to display as Valid and you are able to Post the report, <u>even with this rounding difference</u>.</p>					
CONTINUED ON NEXT PAGE.....					

Report Summary

Plan Name	Total Retirement Contributions	Credit from Adjustments	Total RHIC Contributions	Credit from Adjustments	Total Contributions
Main	\$104,218.47	\$0.00	\$8,414.21	\$0.00	\$112,632.68

This section is a summary of all of the plans that were reported and the NDPERS calculated totals for Contributions & RHIC Contributions.

Regular reports: The columns labeled 'Credit from Adjustments' will always display as \$0.00.

Adjustment reports: In addition to the Contribution and RHIC Contribution totals, any credits from Adjustments that were applied to this report also display.

Report Details

Status	Status Count
Valid	280

This section displays all statuses for all of the payroll details. Each Status is a [link](#) which you can click to take you to the specific details for that particular status.

When payroll details are in Review status, this is the easiest way to see all of the errors for each detail in Review status. This is because each detail must be opened to see the errors or warnings.

Error Summary

Count	Message Description	Severity
No records to display.		

This section summarizes the list of errors/warnings that occurred on the report.

This example does not have any error or warning messages because it is a Valid report, but these error or warning messages will be links that you can click to take you to the specific payroll details for that error. Errors/warnings at the Report level do not display as links.

If the *Severity* is **Detail Error** or **Detail Warning**, then the errors or warnings are found on one or more of the details.

If the *Severity* is **Report Error**, then the error or warning is at the report level.

APPENDIX B

SPECIAL EMPLOYMENT ARRANGEMENTS & CONTRIBUTION REPORTING

Employed Under a Full-Time Contract or Written Agreement

Retirement contributions must be paid on all work performed within the contract or agreement arrangement. Duties performed outside these arrangements will be considered incidental and similar to overtime and, therefore, excluded for retirement contribution purposes.

If an employee works in several capacities for the same employer and does not have any contract or written agreement, and the sum of hours meets eligibility guidelines, a retirement contribution should be made on all wages earned, excluding overtime.

Employed in Same Occupation by More Than One Participating Employer

If total number of hours worked for all employers combined is at least 20 hours a week for at least five or more months, or at least 20 weeks, of their employment year, each participating employer must report the wages earned and pay the required retirement contribution.

Employed in Different Occupation by More Than One Participating Employer

Hours worked in unrelated jobs may not be combined to meet eligibility requirements. Each job should be evaluated separately and if the individual works at least 20 hours a week for at least five or more months, or at least 20 weeks, of their employment year, each employer must report the wages earned and pay the required retirement contribution.

Contract and Seasonal employees:

Definition of a contract: a signed agreement between an employee and employer that itemizes salary, duration of employment, and scope of duties.

1. If salary is paid over a time period greater than an employee's actual physical time at work and there is no contract, then an employer must report total eligible salary during the time period an employee is physically at work only.

Example: Employee works 9 months a year but is paid on a 12 month pay cycle and there is no contract. The employee's eligible salary must be reported to NDPERS over 9 months and not 12 months. The employer must determine the total eligible salary over the 12 months and divide by 9 months and report to NDPERS the adjusted amount.

2. If salary is paid over a 12 month period for a 9, 10, or 11 month seasonal employee and there is a contract, then the salary must be remitted to NDPERS for the agreed upon contract period. The employment information entered in ESS should match how the employee is being paid. In this case, the employee would be entered as a 12 month employee. Any changes need to be updated through ESS.

Example: An employee returns to work during the 2014-2015 school year. The employee works August 2014 through May 2015 and the employee's contract is for a 12 month pay cycle. The employee's salary must be reported to NDPERS for the contract period of August 2014 through July 2015.

Exception: A new employee begins employment during the 2014-2015 school year. The employee works November 2014 through May 2015 and the contract is for a 12 month pay cycle. The employee's first year's salary must be reported to NDPERS for November 2014 through July 2015.

3. If at the end of a school year an employee receives a lump sum salary in a month for excess eligible salary for the preceding school year, the salary must be annualized over the time period physically at work if a contract is not in place.

Example: An employee returns to work during the 2014-2015 school year. The employee works August 2014 through May 2015. The employee receives excess salary to compensate for June 2015 through July 2015. Since there is no contract, the excess salary must be distributed over the employee's actual physical time at work, August 2014 through May 2015.

4. If at the end of a school year an employee receives a lump sum salary in a month for excess eligible salary for the preceding school year and a contract is in place, the salary must be annualized over the agreed upon contract period.

Example: An employee returns to work during the 2014-2015 school year. The employee works August 2014 through May 2015. The employee's contract is for a 12 month pay cycle. However, the employer remits 3 months of pay in May to fulfill the contract. The employer must report the lump sum salary over the time period per the contract. The 3 months would have to be reported for May, June, and July 2015 as if the lump sum payout was paid according to the contract.

5. If an employee has one or more contracts, each contract needs to be evaluated independently to determine eligibility for retirement participation. Any salary received outside of the contract provisions will also need to be evaluated independently.

Example: An employee has 2 contracts. Contract 1: An employee returns to work during the 2014-2015 school year. The employee works August 2014 through May 2015 and the employee's contract is for a 12 month pay cycle. Contract 2: The employee has a separate contract for other duties for April 2014 through May 2014. Contract 1 meets the eligibility requirements for retirement. These wages must be reported. Contract 2 does not qualify because it does not meet the 20 hours per week for 20 weeks or more. These wages cannot be reported.

Example: An employee has 1 contract but performs additional duties outside of the contract. Contract: An employee returns to work during the 2014-2015 school year. The employee works August 2014 through May 2015 and the employee's contract is for a 12 month pay cycle. No contract: The employee performs maintenance duties for the same time period. Both the contract and the non-contract employment meet the eligibility requirements for retirement independently so both wages must be reported.

6. For items 1 - 5, if a contract is in place, you do not have to submit a copy to NDPERS. However, at different intervals, NDPERS may send a form to verify the contract.

7. If an employee is seasonal, be sure to mark this status when entering employment information into ESS. If this is not done, the system will expect to have contributions for all months of the year and will 'mark' the months where the employee would not be working, as having missing contributions. This will then generate a follow-up call or email from staff to find out why contributions are 'missing'. If seasonal status is selected, then the system will 'overlook' the months the employee is off and will not count them towards 'missing contributions'. Also note: an employee is NOT considered Seasonal if they are paid months a year.

Example: An employee physically works 9 months of the year but is paid 12 months, the employee is NOT considered Seasonal.

APPENDIX C

DEFINITION OF WAGES & SALARY

Wages or salary includes the actual gross dollar compensation paid to an employee and is the employee's earnings in eligible employment.

The following ARE considered Wages or Salary:

- Amounts deducted from an employee's salary at the employee's option to a qualified Section 125 cafeteria plan (Flex Comp), 401k plan, 403b or 457 plan
- Employee contributions tax deferred under a salary reduction agreement
- Performance or Longevity Bonuses – may be considered salary if reported and spread out over appropriate time period earned, generally one year

The following are NOT considered Wages or Salary:

- Amounts contributed by employer to a qualified Section 125 cafeteria plan (Flex Comp), 401k plan, 403b 414(h) or 457 plan

Fringe benefits such as, but not limited to:

- Lump sum payouts of unused sick leave, personal leave, vacation or annual leave. (Anything submitted after the termination date is considered a lump sum and not reportable. However, if is included before the termination as a substitution in place of actual work, then that is reportable)
- **Overtime or Straight Overtime (Straight Time)**
- Housing allowances
- Transportation expenses
- Early retirement incentive pay
- Severance Pay
- Medical insurance
- Workforce Safety and Insurance benefits
- Disability insurance premiums or benefits
- Salary received by an employee in lieu of previous employer-provided fringe benefits under an agreement between the employee and participating employer. *Example:* An employer who previously paid for an employee's life insurance but now does not participate in the plan, decides to pay the employee extra pay for what would have been paid in for that employee benefit.
- Retention or Recruitment Bonuses
- Shift Differential
- Oil Patch Add-On