

Descriptive Transcript for *Reporting Different Pay Types*

Descriptive transcript for *Reporting Different Pay Types* is below.

Audio	Visual
<p>Greetings. My name is Desi, and I'm an Outreach and Education Specialist here at PERA, and I'll be walking through our new program: <i>Reporting Different Pay Types</i>.</p> <p>Today's deep dive is about the different pay types for eligible earnings, and how they should be reported on the salary deduction report, aka the SDR. The focus will be on the three most common pay types: regular, pay type 01, compensatory, pay type 02, and retroactive, pay type 05.</p> <p>We will also discuss how to report earnings that exceed the IRS salary limit, and I'll show examples of how to properly report each type of pay.</p>	<p>Welcome slide with a header that reads "Reporting Different Pay Types", and a note reading "PERA prohibits recording and distribution of this presentation".</p>
<p>Today's presentation is going to run about 30 minutes, and this is the agenda.</p> <p>First we will discuss regular pay, the most common type of pay.</p> <p>Then we will go over how to report comp pay and retroactive payments.</p> <p>We will also discuss how to report regular wages that surpass the IRS salary limit, whether they are earned in the current pay period or over multiple pay periods.</p> <p>Lastly, we will go over some examples of how to report salary for school employees.</p>	
<p>Before we get started, let's cover some basics on eligible earnings. For starters, reminder that we only want you to report PERA-eligible earnings because we only take deductions out of PERA-eligible earnings. With that said,</p>	

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<p>what types of salary are considered PERA-eligible earnings? What types of salary are to be reported on the SDR? The basic answer would be gross pre-tax salary earned by your employee—so pay for hours worked.</p> <p>Besides regular pay, some more common examples of eligible salary include overtime or retroactive pay, PTO when an employee uses it, and most merit or performance-based bonuses.</p> <p>Some examples of pay that is not eligible would be money paid to an employee due to an expense reimbursement, retirement incentive, payment for unused PTO, and any bonus payment that is not merit or performance-based. So please do not report these types of pay.</p> <p>And just be aware, this is not an exhaustive list of what kinds of pay are eligible or ineligible. But you can find the whole list, plus more detail, by referring to chapter five of the Employer Manual.</p>	
<p>In this first section, we are going to cover the three most common pay types, and we will go over examples of each type and how to report them. And for each example we show, we will first show an example of incorrect reporting, and we will follow up with an example of how to correctly report the salary.</p>	
<p>First up is the most common pay type you'll deal with: pay type 01, aka regular pay. Regular pay is salary earned by and paid to an employee in the current pay period. This includes wages, overtime, and PTO when used. And this is the only pay type that employees receive service credit for.</p> <p>These should be reported separately on the SDR from other types of earnings. And if regular wages had been missed being paid out or reported, when you do report them,</p>	

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<p>the wages should be reported on a separate line from the current pay period's earnings.</p> <p>Ensure that you code them as regular pay, so pay type 01, and report them with the coverage dates in which the pay was earned, not the dates in which it was paid.</p>	
<p>Now we're gonna go through an example of how to report regular pay.</p> <p>In this example, Aliyah Anderson works as a year-round maintenance employee, and she uses a physical time card to track her hours. On Aliyah's March 31st paycheck, she received pay for the entire month of March, and her wages totaled \$500. In addition, she handed in a late time card for hours she worked in January, resulting in an extra \$200. So her total paycheck was \$700.</p> <p>On the screen, you can see Aliyah's employer reported her entire paycheck as one transaction. The employer reported the entire amount of \$700 as regular pay, or pay type 01, and put the coverage dates as March 1st through the 31st.</p>	<p>A table appears with three columns. The left column is labeled "Pay Type", the middle column is labeled "Wages", and the right column is labeled "Coverage Dates". The first row is filled out: for the pay type, regular pay (01); for the wages, \$700; and for the coverage dates, 03/01/26 to 03/31/26.</p>
<p>However, this is not correct, as the coverage dates are incorrect since some of the wages were earned in January.</p>	<p>The first row's data is crossed out.</p>
<p>Instead, this should be reported on two transactions. Aliyah's March wages of \$500 should be reported on its own line with the March 1st through 31st coverage dates. And then Aliyah's January wages of \$200 should be reported on its own line with coverage dates reflecting that it was earned between January 1st through 31st.</p>	<p>A second and third row appear. The second row lists regular pay (01) for the pay type; \$500 for the wages; and 03/01/26 to 03/31/26 for the coverage dates. The third row lists regular pay (01) for the pay type; \$200 for the wages; and 01/01/26 to 01/31/26 for the coverage dates.</p>
<p>The second type of pay we have is pay type 02. Pay type 02 refers to lump sum payments of unused, accrued, or banked compensatory hours. This also includes pay that is banked and paid out as a lump sum.</p>	

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<p>Comp pay should be reported separately from regular pay. And since these types of earnings are being paid out in a different pay period, when reporting them on the SDR, make sure to report the coverage dates in which the banked hours and wages were earned, not when they're paid out.</p> <p>Pay type 02 also includes lump-sum holiday payments earned during prior pay periods. Holiday payouts include additional pay for working on a scheduled holiday. For example, a police officer works on July 4th and has the choice between taking a different day off without pay, or receiving an extra day's pay. The employee decides to take the extra day of pay, banks it, and is paid out at a later date. In that example, the pay would be coded as pay type 02.</p> <p>And again, since these types of earnings are being paid out in a different pay period, when reporting them on the SDR, make sure to report the coverage dates in which the banked hours and wages were earned—not when they were paid out.</p>	
<p>Here we have a comp payout example.</p> <p>Matt Mitchelson is a police officer who banked overtime as comp pay to be paid out at the end of the year. His total comp pay for the year was \$5,325. On December 31st of 2025, he is paid out the total banked time of \$5,325 in addition to receiving his regular biweekly wages of \$3,250, for a total of \$8,575.</p> <p>On the screen you can see how Matt's employer reported his payout as one transaction. The employer reported the entire amount of \$8,575 as regular pay, or pay type 01, and put the bi-weekly coverage dates of December 1st through December 14th of 2025.</p>	<p>A table appears with three columns. The left column is labeled "Pay Type", the middle column is labeled "Wages", and the right column is labeled "Coverage Dates". The first row is filled out: for the pay type, regular pay (01); for the wages, \$8,575; and for the coverage dates, 12/01/25 to 12/14/25.</p>

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<p>However, this is incorrect.</p>	<p>The first row's data is crossed out.</p>
<p>Instead, this should be reported on two transactions in order to reflect the different pay types as well as the different coverage dates. And so, Matt's biweekly wages of \$3,250 should be reported separately. They should be coded as regular pay, and the coverage dates should reflect the dates in which they were earned: December 1st through December 14th.</p> <p>And then Matt's comp pay of \$5,325 should be reported on its own line. It should be coded as comp pay, or pay type 02, and the coverage dates should reflect the rates in which they were earned, which would be January 1st through December 14th of the year 2025.</p>	<p>A second and third row appear. The second row lists regular pay (01) for the pay type; \$3,250 for the wages; and 12/01/25 to 12/14/25 for the coverage dates. The third row lists comp pay (02) for the pay type; \$5,325 for the wages; and 01/01/25 to 12/14/25 for the coverage dates.</p>
<p>Next we have pay type 05, which is retroactive pay, sometimes known as back pay. The most common examples would be a contract or union settlement for a COLA increase. Another common example would be performance or merit-based bonuses that are paid out in a different pay period from which they were earned. The last example would be work done in prior pay periods outside of an employee's normal job. And an example of that would be a coaching or stipend payment.</p> <p>Retroactive pay should be reported separately from regular pay. The coverage dates should indicate when the retroactive pay was earned, not when it is paid out. On that note, if there were regular wages that were missed being paid out or reported for an employee, those wages should not be reported as retroactive pay. Those wages should be reported as regular pay, pay type 01, with the coverage dates in which the pay was earned.</p>	

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<p>And on that note, it's imperative that you report the correct coverage dates. The coverage period is the dates in which salary was earned—not the dates in which the salary was paid. So if an employee earns wages during a pay period in August, but you don't pay out those wages until a pay period in October, then you'll need to enter the dates of the pay period in August.</p> <p>Besides retroactive or lump sum pay, this would apply to off-cycle checks, aka a payment made to an employee outside of the regular pay cycle. Also, if your unit doesn't pay overtime until the next paycheck, you would need to ensure you report the pay period in which the overtime was earned.</p>	
<p>Here we have a retroactive payout example. For this example, a union contract has been settled, and Sam Sanchez is now owed a wage increase. The wage increase is effective from June 1st of 2025 through September 30th, 2025, and it amounts to \$1,725.50. This is being retroactively paid out on Sam's October 31st paycheck. She is also receiving her regular bi-weekly wages of \$2,850.50 on the October 31st check, for a total of \$4,576.00.</p> <p>On the screen you can see how Sam's employer reported her retroactive payment, and regular wages as one transaction. The employer reported the entire amount of \$4,576 as regular pay, or pay type 01, and put the coverage dates as June 1st through October 15th of 2025.</p>	<p>A table appears with three columns. The left column is labeled "Pay Type", the middle column is labeled "Wages", and the right column is labeled "Coverage Dates". The first row is filled out: for the pay type, regular pay (01); for the wages, \$4,576; and for the coverage dates, 06/01/25 to 10/15/25.</p>
<p>However, this is incorrect.</p>	<p>The first row's data is crossed out.</p>
<p>Instead, this should be reported on two transactions in order to reflect the different pay types as well as the different coverage dates.</p>	<p>A second and third row appear. The second row lists regular pay (01) for the pay type; \$2,850.50 for the wages; and 10/01/25 to 10/15/25 for the coverage dates. The third row lists retro pay (05) for the pay type;</p>

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<p>And so, Sam's biweekly wages of \$2,850.50 should be reported separately. They should be coded as regular pay, and the coverage dates should reflect the dates in which they were earned: December 1st through December 14th.</p> <p>And then, Sam's retroactive pay of \$1,725.50 should be reported on its own line. It should be coded as retroactive pay, pay type 05, and the coverage dates should reflect the dates in which they were earned, which would be June 1st through September 30th.</p>	<p>\$1,725.50 for the wages; and 06/01/25 to 09/30/25 for the coverage dates.</p>
<p>Retroactive pay also includes many types of bonus pay. That would include performance or merit-based bonuses, hazard pay or other arrangements that increase a member's future or retroactive hourly rate of pay, as well as longevity or stability pay that's paid to an employee as routine wages on a periodic basis of at least annually, if not more frequently. Additionally, a requirement for each of these types of bonus pay to be eligible salary is that the payments are attached to a specific earnings period.</p> <p>These types of bonus pay should be reported separately from regular pay. Payments should be reported with a specific earnings period. For example, if the bonus is for the entire year of 2026, the coverage dates would be January 1st, 2026 through December 31st, 2026.</p>	
<p>For this example, we have Lisa Liu who works in admin. On Lisa's December 31st check, her wages totaled \$1,507. In addition, she was awarded a \$500 longevity payment for the 2025 calendar year. So her total paycheck was \$2007.</p> <p>On the screen, you can see Lisa's employer reported her entire paycheck as one transaction. The employer reported the</p>	<p>A table appears with three columns. The left column is labeled "Pay Type", the middle column is labeled "Wages", and the right column is labeled "Coverage Dates". The first row is filled out: for the pay type, regular pay (01); for the wages, \$2,007; and for the coverage dates, 12/15/25 to 12/31/25.</p>

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<p>entire amount of \$2007 as regular pay, or pay type 01, and put the coverage dates as December 15th through the 31st.</p>	
<p>However, this is not the correct way to report these wages, as longevity pay needs to be reported separately from her regular wages.</p>	<p>The first row's data is crossed out.</p>
<p>Instead, this should be reported on two transactions.</p> <p>Lisa's regular biweekly wages of \$1,507 should be reported on its own line with the dates in which it was earned; and then her 2025 longevity wages of \$500 should be reported on its own line as retroactive pay, with the coverage dates reflecting the entire year of 2025.</p>	<p>A second and third row appear. The second row lists regular pay (01) for the pay type; \$1,507 for the wages; and 12/15/25 to 12/31/25 for the coverage dates. The third row lists retro pay (05) for the pay type; \$500 for the wages; and 01/01/25 to 12/31/25 for the coverage dates.</p>
<p>In this next section, we are going to discuss reporting excess salary.</p>	
<p>Salary that exceeds the limits set by the Internal Revenue Service, aka the IRS, are not eligible and should not be reported on the SDR. The IRS has set compensation limits to defined benefit plans. These limits are defined in Section 415 of the Internal Revenue Code, and they are adjusted annually.</p> <p>The chart here shows the 2026 pay period limits for regular pay for members who were first enrolled in a defined benefit plan after July 1st of 1995. The annual limit is \$360,000; the monthly limit is \$30,000; the semi-monthly limit is \$15,000; and the bi-weekly limit is \$13,846.15. So any salary beyond those numbers are ineligible.</p> <p>And for members initially enrolled in a defined benefit plan before July 1st, 1995, the 2026 pay period limits are different. Please contact PERA reps for more information on that.</p>	

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<p>As you can imagine, this applies to a very small percentage of PERA members. So it is important that employers monitor their employees' regular earnings and implement compensation limits for each pay period. If PERA finds that an employer has reported compensation in excess of these limits, we will contact you to coordinate an adjustment or refund.</p> <p>And you can find more information on compensation and contribution limits in chapter seven of the Employer Manual.</p>	
<p>So to reiterate, wages that exceed the IRS limit are ineligible for PERA and should not be reported on the SDR, nor have deductions withheld. You will need to cap the wages and contributions, and you should only report the eligible portion. And for the eligible portion, for all wages paid, be sure to code with the appropriate pay type.</p>	
<p>Here we have an excess salary example.</p> <p>Nina Nicholson works as a police officer. She normally receives bi-weekly wages of \$7,450. This pay period, Nina worked a lot of overtime hours, resulting in overtime wages of \$10,000, in addition to her regular wages, for a total of \$17,450.</p> <p>On the screen, you can see that Nina's employer reported her payout as one transaction. The employer reported the entire amount of \$17,450 as regular pay, pay type 01, and in the overtime column, put the total amount of \$10,000.</p>	<p>A table appears with four columns. The leftmost column is labeled "Pay Type", the middle-left column is labeled "Wages", the middle-right column is labeled "Overtime", and the rightmost column is labeled "Coverage Dates". The first row is filled out: for the pay type, regular pay (01); for the wages, \$17,450; for overtime, \$10,000; and for the coverage dates, 03/01/26 to 03/15/26.</p>
<p>However, this is incorrect.</p>	<p>The first row's data is crossed out.</p>
<p>If you recall from the prior slide, \$17,450 surpasses the IRS's biweekly limit of \$13,846.15.</p> <p>And so, this transaction should instead be reported like this. Nina's biweekly wages</p>	<p>A second row appears. The second row lists regular pay (01) for the pay type; \$13,846.15 for the wages; \$6,396.15 for overtime, and 03/01/26 to 03/15/26 for the coverage dates.</p>

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<p>must be capped at the IRS limit of \$13,846.15, and Nina's overtime would be reported as \$6,396.15.</p>	
<p>Here we have another example of an employee with excess salary, but in this example the salary was earned in different pay periods.</p> <p>Zoro Zimmerman banks his overtime as comp pay to be paid out in June. His total comp pay is \$5,500. On June 30th of 2026, he has paid out the total banked comp time in addition to receiving his regular bi-weekly wages of \$9,500, for a total amount of \$15,000.</p> <p>On the screen, you can see how Zoro's employer reported his comp payout and regular wages as one transaction. The employer reported the entire amount of \$15,000 as regular pay, or pay type 01, and put the coverage dates as June 1st through June 14th.</p>	<p>A table appears with three columns. The left column is labeled "Pay Type", the middle column is labeled "Wages", and the right column is labeled "Coverage Dates". The first row is filled out: for the pay type, regular pay (01); for the wages, \$15,500; and for the coverage dates, 06/01/26 to 06/14/26.</p>
<p>However, this is incorrect for a few reasons.</p>	<p>The first row's data is crossed out.</p>
<p>These are two separate types of pay with different coverage dates, and so they should be reported separately on two transactions. Zoro's bi-weekly wages of \$9,500 should be reported on its own line, coded as regular pay, and the coverage dates should reflect the dates in which they were earned: June 1st through June 14th.</p> <p>And then Zoro's banked compensatory pay of \$5,500 should be reported on its own line as well. It should be coded as comp pay or pay type 02, and the coverage dates should reflect the dates in which they were earned, which would be January 1st through May 31st of 2026.</p>	<p>A second and third row appear. The second row lists regular pay (01) for the pay type; \$9,500 for the wages; and 06/01/26 to 06/14/26 for the coverage dates. The third row lists comp pay (02) for the pay type; \$5,500 for the wages; and 01/01/26 to 05/31/26 for the coverage dates.</p>

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<p>We are now going to shift our focus to school employers for the next several minutes.</p> <p>For this section, we will bring up various scenarios and show you how to properly report salary for each of these examples. And for some of these examples, we will first show an example of incorrect reporting, and we will follow up with an example of how to correctly report the salary.</p>	
<p>Diane Dodd works as an administrative assistant at Peraville Schools. She is a 12-month employee whose contract is paid using the current cycle dates, and her bi-weekly pay is \$2,500. Her March 31st check should be reported as one transaction like how you see on the screen here. It should be coded as regular pay with the total wages of \$2,500, and with the current cycle's coverage dates of March 16th through March 31st.</p>	<p>A table appears with three columns. The left column is labeled "Pay Type", the middle column is labeled "Wages", and the right column is labeled "Coverage Dates". The first row is filled out: for the pay type, regular pay (01); for the wages, \$2,500; and for the coverage dates, 03/16/26 to 03/31/26.</p>
<p>For this example, we have a school employee who is paid on a two-week lag.</p> <p>Logan Liu works as a custodian at Peraville Schools. He is an hourly employee whose paychecks come two weeks after they're earned. In this example, Logan earned \$1,887.56 between the dates of March 1st through March 15th, but he wasn't paid until March 30th.</p> <p>His March 30th check should be reported as one transaction, like how you see on the screen. It should be coded as regular pay, with the total wages of \$1,887.56, and with the coverage dates of when the wages were earned: March 1st through March 15th.</p>	<p>A table appears with three columns. The left column is labeled "Pay Type", the middle column is labeled "Wages", and the right column is labeled "Coverage Dates". The first row is filled out: for the pay type, regular pay (01); for the wages, \$1,887.56; and for the coverage dates, 03/01/26 to 03/15/26.</p>
<p>Now we have an employee who is being paid a coaching or stipend payment in addition to their regular wages.</p> <p>Here we have Larry Lehman, who works as a custodian and head basketball coach at</p>	<p>A table appears with three columns. The left column is labeled "Pay Type", the middle column is labeled "Wages", and the right column is labeled "Coverage Dates". The first row is filled out: for the pay type, regular pay</p>

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<p>Peraville schools. As a custodian, he is an hourly employee who is paid on a two-week lag. And he receives his coaching stipend as a one-time lump sum at the end of the baseball season. On his June 30th check, he receives pay for his regular bi-weekly wages of \$1,887.56, along with his lump-sum coaching stipend of \$3,500, for a total paycheck amount of \$5,387.56.</p> <p>On the screen, you can see that Larry's employer reported the entire amount as one transaction.</p>	<p>(01); for the wages, \$5,387.86; and for the coverage dates, 06/01/26 to 06/15/26.</p>
<p>However, this is incorrect, as the coverage dates for Larry's regular bi-weekly pay differ from the coverage dates for the lump-sum coaching payment.</p>	<p>The first row's data is crossed out.</p>
<p>And so it should instead be reported as two separate transactions, like this. Larry's bi-weekly check of \$1,887.56 should be reported on its own line with the coverage dates in which it was earned: June 1st through June 15th. And his coaching stipend of \$3,500 should be reported with the coverage dates of the baseball season, which runs from March 16th through June 12th of 2026.</p>	<p>A second and third row appear. The second row lists regular pay (01) for the pay type; \$1,887.56 for the wages; and 06/01/26 to 06/15/26 for the coverage dates. The third row lists regular pay (01) for the pay type; \$3,500 for the wages; and 03/16/26 to 06/12/26 for the coverage dates.</p>
<p>For our last two examples, we will be looking at reporting wages for employees who receive contract payouts. For nine-month school employees whose pay is spread across 12 months, you will need to report a fiscal year indicator. The fiscal year indicator is a four-digit date that's filled in only when an employee is paid earnings in the summer months that represent a contract payout for time worked during the school year.</p> <p>And employers need to identify summer payout amounts with the fiscal year indicator to ensure that PERA credits the pay to the months in which it was earned. This also</p>	<p>A table appears with four columns. The leftmost column is labeled "Pay Type", the middle-left column is labeled "Wages", the middle-right column is labeled "Coverage Dates", and the rightmost column is labeled "Fiscal Year Indicator". The first row is filled out: for the pay type, regular pay (01); for the wages, \$1,500; for the coverage dates, 07/01/26 to 07/15/26. In the "Fiscal Year Indicator column", "none" is entered.</p>

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<p>ensures that PERA is able to calculate the employee's high-five salary correctly, which ensures an accurate benefit payment in the future.</p> <p>In this example, we have Lana Larson, who works as a paraprofessional at Peraville Schools. She is a nine-month contract employee who receives regular payouts throughout the summer. Lana's July 15th check is for \$1,500 and her employer reported it like how you see on the screen. The coverage dates were entered as the bi-weekly dates of July 1st through 15th, and there is no fiscal year indicator entered.</p>	
<p>However, this is reported incorrectly as the coverage dates should indicate the period in which they were earned, not when they were paid. Additionally, since this check is a contract payout, there needs to be a fiscal year indicator entered in that last column.</p>	<p>The first row's data is crossed out.</p>
<p>And so, this transaction should instead be reported like this. The coverage dates should reflect the dates in which the pay was earned, which is during the nine month school year that started September 2nd of 2025 and ended June 6th of 2026. And in this last column, we need to enter the fiscal year indicator of 2026.</p>	<p>A second row appears. The second row lists regular pay (01) for the pay type; \$1,500 for the wages; 09/02/25 to 06/06/26 for the coverage dates, and 2026 for the Fiscal Year indicator.</p>
<p>Here we have another example of an employee who receives a contract payout, but in this example, the employee takes their summer pay as a lump sum lumped with their last two weeks of pay.</p> <p>In this example, we have Olivia Olson, who works as a cafeteria manager at Peraville Schools. She is a nine-month employee who receives a lump-sum payout of her contract at the end of the school year, and she lumps the contract payout with her pay for the last two weeks of school.</p>	<p>A table appears with four columns. The leftmost column is labeled "Pay Type", the middle-left column is labeled "Wages", the middle-right column is labeled "Coverage Dates", and the rightmost column is labeled "Fiscal Year Indicator". The first row is filled out: for the pay type, regular pay (01); for the wages, \$6,229.28; for the coverage dates, 06/01/26 to 06/15/26. In the "Fiscal Year Indicator column", "none" is entered.</p>

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<p>For her June 15th check, Olivia is being paid her regular biweekly wages of \$1,037.68 plus her contract payout of \$5,191.60, for a total paycheck of \$6,229.28. On the screen, you can see that Olivia's employer reported her entire paycheck as one transaction, with no fiscal year indicator entered.</p>	
<p>However, this is incorrect, as the coverage dates should indicate the period in which they were earned, not when they were paid. Additionally, since this check is a contract payout, there needs to be a fiscal year indicator entered for the portion of the paycheck that is a contract payout.</p>	<p>The first row's data is crossed out.</p>
<p>And so, it should instead be reported as two separate transactions, like this. Olivia's bi-weekly check of \$1,037.68 should be reported on its own line with the coverage dates in which it was earned: June 1st through June 15th. And her contract payout of \$5,191.60 should be reported with the school year's coverage dates: September 2nd of 2025 through June 6th of 2026. And of course, since it's a contract payout, the Fiscal Year Indicator needs to be entered in that last column.</p>	<p>A second and third row appear. The second row lists regular pay (01) for the pay type; \$1,037.68 for the wages; 06/01/26 to 06/15/26 for the coverage dates, and "none" for the Fiscal Year indicator. The third row lists regular pay (01) for the pay type; \$5,191.60 for the wages; 09/02/25 to 06/06/26 for the coverage dates, and 2026 for the Fiscal Year indicator.</p>
<p>In our final section, I'll be sharing some helpful resources regarding what you've learned today about reporting different types of pay.</p>	
<p>One of our greatest resources is our website for employers, which can be found at mnpera.org/employers.</p> <p>Under the resources section, you can find the Employer Manual at the bottom of the list.</p>	<p>The home page of PERA's employer website appears. At the top of the website are various drop-down menus, with labels such as "Eligibility", "Reporting", and "Resources". The "Resources" menu is selected, revealing options such as <i>Employer Programs</i>, <i>Employer Videos</i>, and <i>Employer Manual</i>.</p>
<p>Much of the information I went over today can be found in the Employer Manual, particularly chapters five and seven.</p>	<p><i>Employer Manual</i> is highlighted on the menu.</p>

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<p>And you can find employer programs by selecting “Employer Programs” from the drop-down menu as well.</p>	<p><i>Employer Programs</i> is highlighted on the menu.</p>
<p>Another great resource is our Account Operations team. If you have questions on how to report salary, please email us at Employer.Reps@mnpera.org. And in the subject of the email, include the topic of what the question is for. Also include details such as the name of the employee in question, the pay date and coverage dates, the gross pay amount, and describe the reason for the pay. We will help you to determine the correct way to report the salary.</p>	
<p>If you have questions on salary eligibility, you can email our Eligibility team at Eligibility@mmpera.org. In the email, include in the subject of the email what the topic of the question is. Also include details such as the employee's name, the pay date and coverage dates, the gross pay amount, and describe the reason for the pay. We will then help you to determine whether the salary reported was eligible or not.</p>	
<p>We just went over a lot of information, so let's recap.</p> <p>First off, regular pay should be reported separately from comp pay and retroactive pay. And of course, always use the coverage dates of when the pay was earned, not when it is paid out.</p> <p>For employees whose earnings exceed the IRS limit, report only the eligible earnings and deductions up to the limit. And as the employer, you will need to monitor and cap the employee's earnings as needed.</p>	
<p>Reminder that PERA is governed by state law. Here are the statutes we use to govern PERA.</p>	<p>New slide appears, listing Minnesota Statutes 11A, 353, and 356.</p>

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<p>And chapters 353 and 356 is where you will find the bulk of the information.</p>	
<p>And just a disclaimer that these programs are intended to provide general information. And if there's ever a discrepancy between the information in this presentation and what's written into law, the law will always take precedence.</p>	
<p>And that is it folks.</p> <p>Once again, this is our website, mnpera.org/employers, where you can find lots of resources and self-service options.</p> <p>If you ever have questions, you can contact us via phone or email. If you have questions regarding salary reporting, you can email us at Employer.Reps.mnpera.org. If you have questions regarding eligibility, you can email us at Eligibility@mnpera.org.</p> <p>You can also call us. You can reach us at 651-296-3636 or at 1-888-892-7372.</p> <p>That is the end of the presentation. I hope you found the information helpful, and have a great day.</p>	