

5 N 5th Street
 Harrisburg PA 17101-1905
 Toll-Free: 1.888.773.7748
 www.psers.state.pa.us

Guidelines for the Completion of *Merged Employer Salary and Service Adjustment*



PSRS-1307 (09/2013)

This form is to be completed if the merged employer needs to correct information for an employee where the previously reported information was submitted by the original employer.

Instructions for Section A:

Original Employer Name/Original Employer Number. Indicate the employee's original employer's name and, if known, the employer number.

Merged Employer Name/Merged Employer Number. Indicate your employer name and employer number.

Member Name/Member SSN. Indicate the employee's name and SSN for whom PSERS will be correcting retirement account information.

Please indicate whether this form was requested by PSERS or you discovered the discrepancy and are initializing the request.

Instructions for Section B:

Regardless of the member's employment type or wage type, this section is used to correct the previously reported service worked in any fiscal year between 1976 and fiscal year 2005. You can correct the service for as many as three fiscal years on one form. If you need to adjust information for more than three fiscal years, you will need to submit additional *Merged Employer Salary and Service Adjustment* (PSRS-1307) forms.

Please note: If the member was hired as a part-time salaried employee, you must complete Section C in addition to Section B.

Fiscal year ending - enter the fiscal year ending for the period in which you are adjusting service. Example: you are correcting the service previously reported in the 2003-2004 fiscal year, you will enter "2004" in the field provided.

Total Days Adjusted - enter the days to be added to or subtracted from service units you previously reported in that fiscal year. Amounts can be reported in partial or full days.

Total Days Worked - Enter the total number of days that the member worked in the fiscal year including partial days.

Total Hours Adjusted - enter the hours to be added to or subtracted from service units you previously reported in that fiscal year. Hours should be rounded up if one half or greater or rounded down if less than one half; do not report partial hours.

Total Hours Worked - Enter the total number of hours that the member worked in the fiscal year.

Example 1: For fiscal year 2001-2002, the employer originally reported the member as working 180 days; the member actually rendered 183.50 days

Fiscal Year Ending	Total Days Adjusted	Total Days Worked	Total Hours Adjusted	Total Hours Worked
2002	3.50	183.50		

Example 2: For fiscal year 1990-1991, the employer originally reported the member as working 1080 hours; the member actually rendered 1100.75 hours

Fiscal Year Ending	Total Days Adjusted	Total Days Worked	Total Hours Adjusted	Total Hours Worked
1991			21	1101

Example 3: For fiscal year 1987-1988, the employer originally reported the member as working 172 days and 325 hours; the member actually rendered 182 days and 225 hours

Fiscal Year Ending	Total Days Adjusted	Total Days Worked	Total Hours Adjusted	Total Hours Worked
1998	10	182	-100	225

Instructions for Section C

This section needs to be completed if you are making adjustments to correct the service for part-time salaried employees in Section B. It will substantiate the adjusted value you entered in Section B.

Calculation Method: Indicate which part-time salaried service calculation method was used to determine the service value reported Section B (Note: you may need to use both calculation methods to determine the actual service to be adjusted/reported.)

Calculation Method 1 = If part-time salaried member worked five (5) or more hours per day, but less than five days a week, you will use this calculation method to determine the actual service unit value.

Calculation Method 2 = If part-time salaried member worked a portion of a five-hour (5) day, you will use this calculation method to determine the actual service unit value.

Fiscal year ending - enter the fiscal year ending for the period in which you are adjusting service. Example: you are correcting the service previously reported in the 2003-2004 fiscal year, you will enter “2004” in the field provided.

Days worked per week: This field must be populated if Calculation Method 1 is used. This value represents the number of days a member works within a standard work week.

Weeks per school year: This field must be populated if Calculation Method 1 is used. This value represents the number of weeks the member was employed as a part-time salaried employee within the fiscal year being adjusted.

Hours worked per day: This field must be populated if Calculation Method 2 is used. This value represents the number of hours the member works per day.

Days per school year: This field must be populated if Calculation Method 2 is used. This value represents the number of days the member worked as a part-time salaried employee within the fiscal year being adjusted.

Number of Days: This field must be populated regardless of the Calculation Method. This value is the result of the part-time salaried service calculation and represents the actual number of days to be credited to the member's record. This value should be used to populate the Total Days Worked and used to determine the Days Adjustment Amount in Section B.

Number of Full Days: This field may be used regardless of the Calculation Method. If the employee worked full days in addition to the part-time salaried days, indicate the number of full days (5 or more hours per day) the member worked in the fiscal year being adjusted. Add the value of this field and the value of Number of Days Field.

Example 1: For fiscal year 2000-2001, the member worked 3 days a week, 8 hours per day. The member works 36 weeks per year. The employer originally reported 36 days.

Calculation Method	Fiscal Year Ending	Days Worked Per Week	Weeks Per School Year	Hours Worked Per Day	Days Per School Year	Number of Days	Number of Full Days
1	2001	3	36			108	0

Section B would be filled out:

Fiscal Year Ending	Total Days Adjusted	Total Days Worked
2001	72	108

Example 2: For fiscal year 1980-1981, the member worked 3 hours per day, for 183 days. The member also worked 2 in-service days. The employer originally reported 185 days.

Calculation Method	Fiscal Year Ending	Days Worked Per Week	Weeks Per School Year	Hours Worked Per Day	Days Per School Year	Number of Days	Number of Full Days
2	1981			3	183	109.80	2

Section B would be filled out:

Fiscal Year Ending	Total Days Adjusted	Total Days Worked
1981	-73.20	111.80

Instructions for Section D

Fiscal year ending - enter the fiscal year ending for the period in which you are adjusting service. Example: you are correcting the service previously reported in the 1975-1976 fiscal year, you will enter “1976” in the field provided.

Employment Type - indicate whether the member was employed as a full-time or part-time employee. If you indicate that the Employment Type is part-time, **stop** and complete an *Application to Purchase Uncredited Part-time Service* (PSRS-100); otherwise proceed.

Expected Months - Enter the number of months that the full-time member would have normally been expected to work in that position during the fiscal (school) year being adjusted.

Actual Months - Enter the number of months the member actually worked during the fiscal (school) year being adjusted.

Total Salary Paid - Enter the amount of total wages earned by the member during the fiscal (school) year being adjusted.

Example 1: For fiscal year 1967-1968, the employer originally reported the member as working 4 months; the member actually rendered 6 months

Fiscal Year Ending	Employment Type	Expected Months	Actual Months	Total Salary Paid
1968	F	9	6	3500.00

Instructions for Section E

Fiscal Year Ending - enter the fiscal year ending for the period in which you are adjusting service. Example: you are correcting the service previously reported in the 2003-2004 fiscal year, you will enter “2004” in the field provided. Write the actual monthly salary earned in the appropriate month field. The total salary should represent the salary earned for the fiscal year. PSERS will determine the difference that needs to be applied to the member’s account.

Instructions for Section F

The authorized employer representative completing this form should print their name, phone number, then sign their name, enter an email address, and the date the form was completed. By signing this form, the employer representative is certifying that all information provided on this form is accurate.

5 N 5th Street
 Harrisburg PA 17101-1905
 Toll-Free: 1.888.773.7748
 www.psers.state.pa.us

Merged Employer Salary and Service Adjustment



PSRS-1307 (09/2013)

A Service Adjustment for Fiscal Year 1977 and Forward

Original Employer Name	
Original Employer Number	

Merged Employer Name	
Merged Employer Number	

Form Requested By:
 PSERS
 Employer

Member Name	
Member Social Security No.	

B Service Correction

Fiscal Year Ending	Days Adjustment Amount	Total Days Worked	Hours Adjustment Amount	Total Hours Worked

C Part-Time Salaried Adjustments

If the adjustment in Section A is to correct service for a part-time salaried employee, complete this section to provide the details to support the adjustment values indicated in Section A.

- There are two different types of part-time salaried calculation methods:
1. $\langle \text{Days worked per week} \rangle \times \langle \text{Weeks per school year} \rangle = \langle \text{Number of Days} \rangle$
 2. $\langle \text{Hours worked per day} \rangle / 5 \times \langle \text{Days per school year} \rangle = \langle \text{Number of Days} \rangle$

Calculation Method	Fiscal Year Ending	Days Worked Per Week	Weeks Per School Year	Hours Worked Per Day	Days Per School Year	Number of Days	Number of Full Days

D Service Adjustment for Fiscal Years Prior to 1977

Fiscal Year Ending	Employment Type	Expected Months	Actual Months	Total Salary Paid

E Itemized Breakdown of Salary Adjustments

Fiscal Year Ending															Total Salary	
	July	August	September	October	November	December	January	February	March	April	May	June	July	August		

F Certification

I certify that the above record of service is accurate and was extracted from payroll records or from other credible sources of information, which are available for examination upon request.

Authorized Employer Name (printed)	Telephone Number	Date
Authorized Employer Signature	Email Address	