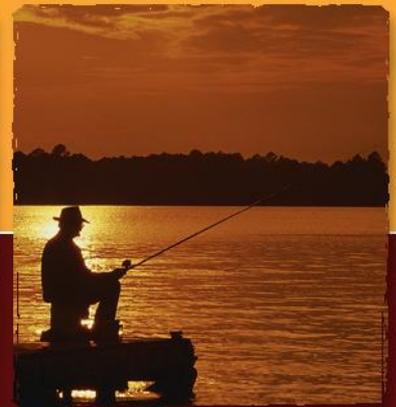


EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA





Rehired Retiree Reporting

Presented by:
ERSGA Financial Management Group

Agenda



- UPDATES FROM ERSGA Executive Team
- Overview of Rehired Retiree Reporting
- Independent Contractor – Exception (HB 916)
- ERSGA Statutes
- Discuss New Reporting Procedures
- Demo of New Online Reporting Module

ERSGA Executive Team Updates



- ERSGA is here for you! In February this year we sent a memo to Agency Heads and HR directors as a reminder that we are available to assist in the event of layoffs. We can provide:
 - Eligibility letters
 - Retirement Estimates
 - Refund information
 - Onsite Meetings (with advance notice)
 - Questions? Contact: Megan Schaum, Retirement Planning Director
 - 404-603-5615 Megan.Schaum@ers.ga.gov

ERSGA Executive Team Updates



- ERS Website Updates
 - More secure Login – Latest technology
 - New look and navigation
 - New online beneficiary updates GDCP
 - New more powerful Estimator
 - *Group Term Life Calculator*
 - *PLOPs now included*
 - Added News Content
 - *What's New?*
 - *Did you know?*
 - *Questions/Comments – Send to Jamie.Jones@ers.ga.gov*

ERSGA Executive Team Updates



- Future Enhancements (TBA)
 - Online Application Transactions
 - *Refunds*
 - *Retirements*
 - *Additional information forthcoming*

Overview

- 1,040 hour per calendar year work restriction is not new – Has been law since 1992.
- What is new? HB202/Act 275
 - Made employers accountable for informing ERS of any retiree returning to work for their agency
 - Made employers liable for any pension overpayments in the event the employer fails to notify the retirement system
 - Reiterates retiree responsibility to notify employers of their retirement status at rehire
 - Requires break in service before returning to service :
 - *Normal Retirement age – 30 days*
 - *Less than Normal Retirement age – 60 days*
 - *No Agreement to return to service before retirement*

Overview



- Why is enforcing the 1,040 hour work restrictions so important?
 - Very costly to ERSGA
 - *We collect \$27M in employee/employer \$ monthly*
 - *We pay out \$98M in pension payments monthly*
 - *Based on preliminary data from SAO, there are about 800 retirees working for the 47 statewide agencies*
 - *Average monthly benefit - \$3,960*
 - *Each month worked after 1,040 hours = \$3.1M in overpayments*

Overview

- The St. Petersburg Times reported in Feb. 2008 that Rehired annuitants in the neighboring states of Florida and North Carolina cost taxpayers in excess of \$300 million dollars per year and it's estimated that costs could rise to over \$900 million in the next 10 years if unchecked.
- Unfair for State to pay 150-175% for a position when state employees are furloughing or experiencing RIFs.

Overview

- Detrimental to the process of hiring new talent
- Unemployment in Georgia is currently 10.0% (GDOL)
- To ensure ERSGA is compliant with IRS regulations and maintains its qualified status.
 - *Without qualified status*
 - All income sources: member contributions, employer contributions and investment earnings become taxable
 - Jeopardizes current active employees' benefits

How can you help?

As you will see shortly – we have developed an online reporting module for reporting and tracking rehired retiree hours. It provides three different reporting methods and it's user friendly. However, it is valueless without you. Enforcing 1,040 in Georgia is in your hands.

Independent Contractor Exception



- HB 916 – Independent Contractor Exceptions
 - Retiree not subject to 1,040 hour restrictions when:
 - *Working for or as a contracting entity, the retiree has multiple employees,*
 - *The contracting entity has multiple contracts and the contracts are not limited to State of Georgia Employers and*
 - *The contractual relationship was not created to extend employment to a retiree in a position similar to that held before retirement*

Employer Responsibilities



- Notify ERSGA of any current or newly hired retirees (new hires – 30 days)
 - Complete Rehired Retiree Reporting Form
 - Use the new Reporting module each month to Report/Approve Rehired Retirees
 - Make sure that rehired retirees are not enrolled in GDCP

ERSGA 1,040 Statutes



- **ERS Plan – O.C.G.A. 47-2-110(c)(4)**
- **JRS Plan – O.C.G.A. 47-23-109**
- **LRS Plan – O.C.G.A. 47-6-84**



Rehired Retiree Reporting

All Files will be due the 5th of the month.
First Files due – August 5, 2010

**Please contact Diane Clark for any
questions on test or production files:**

Diane.Clark@ers.ga.gov

Reporting Questions:

Linda.Orr@ers.ga.gov or 404-603-5678

Reporting Site



- Navigate to www.ers.ga.gov
- Select employers from the tab at the top of the screen
- Select Log In to Employer Reporting
- Enter your current USERID and password
- Click login

Employer Desktop



- Select Maintain Rehired Retirees from the Employer Desktop.



CARROLL COUNTY TAX OFFICIALS (75-022)

EMPLOYER DESKTOP: Welcome to the ERSGA Employer Desktop. In an effort to make doing business with ERSGA easier, we have automated the reporting process. Please click the desired link below to begin entering your data.

You may view detailed information and instructions by clicking on the question mark icon located on each screen.

Maintain Monthly Summary Report

This report is a summary of all total salaries, employee, and employer contributions—including adjustments and invoices. All employers must complete and submit this report by the 1st day of each month following the month in which the contributions were withheld.

Maintain ACH Details

This option allows you to maintain your ACH details, including the Account Number and Routing Number for each plan for which you contribute.

Profile Maintenance

This option allows you to maintain your security and contact information (ie. user id, password, name, address, phone and fax numbers, etc.).

If you have an email address and would like to be contacted in reference to ERSGA related matters please include this in your profile information.

Maintain Monthly Detail

This option allows employers to key in detailed payroll and demographic information on all employees. This report must be completed and submitted by the 1st day of each month following the month in which the contributions were withheld

Check Member Plan Eligibility

This option allows you to verify a member's plan eligibility.

Maintain Rehired Retirees

This option allows you to maintain hours worked for rehired retirees of ERS, LRS and JRS Plans.

Logout

This option allows you to log out of secure ERSGA Site.

www.ers.ga.gov

Maintain Rehired Retirees



- *Report Rehired Retire Data*- monthly detail employers
- *Upload a file for a current month*- upload employers – SAO will upload for Statewide Payroll PeopleSoft Employers and SMI will upload for DFACS
- *Approve Submitted Data - All File uploaders*
- *Rehired Retiree Adjustments*
- *No Rehired Retiree Data*
- *View Yearly Summary*



CARROLL COUNTY TAX OFFICIALS (75-022)

[Return to Employer Desktop](#)

Maintain Rehired Retirees : Welcome to the Retiree Reporting Desktop. Georgia law requires that employers report all rehired retirees within 30 days of hire. In addition, employers that fail to report hours worked in excess of 1,040 hours may be subject to penalties for overpaid pension benefits. Please click the desired link below to begin entering your data.

[Report Rehired Retire Data](#)

This page will be used to enter and approve rehired retiree salary and hours worked.

[Approve Submitted Data](#)

Use this page to review and approve uploaded data. This page can also be used to modify or add to submitted data. **(For uploaded Data Files only).**

[No Rehired Retiree Data](#)

Use this page if you have no rehired retiree data to submit.

[Upload a File for the Current Month](#)

This page will be used to upload rehired retiree data files for each month. Use the Approve Submitted Data page to approve your file.

[Rehired Retiree Adjustments](#)

Use this page to modify or add previously reported data.

[View Yearly Summary](#)

Use this page to review Current/Prior Calendar Year rehired retirees' earnings and hours worked.

[Logout](#)

This option allows you to log out of secure ERSGA Site.

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Report Rehired Retiree Data



- Select Report Rehired Retiree
- Enter the report month
- Click retrieve



[Report Rehired Retiree Data](#) ▶ **BACON COUNTY TAX OFFICIALS (75-003)**

[Upload a File for the Current Month](#) ▶

[Approve Submitted Data](#) ▶ **Report Rehired Retiree Data** : To begin entering your data, enter the Report Month in the format provided and click retrieve.

[Rehired Retiree Adjustments](#) ▶

[No Rehired Retiree Data](#) ▶

[View Yearly Summary](#) ▶

[Maintain Rehired Retirees](#) ▶

[Employer Desktop](#) ▶

[Logout](#) ▶

*Report Month: (MM/YYYY)

RETRIEVE

No detail has been uploaded /entered for this report month. Click "ADD NEW" to enter detail

APPROVE

ADD NEW

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Report Rehired Retiree Data-Add New

- Manual Employers – The first time you will need to add rehired retirees. Follow this steps:
- To add a new retiree, enter the reporting month (June 2010) and select add new
- Enter the retiree's SSN- Note: the rehired retiree must be receiving a pension from ERS.
- Enter the retirees rehired date- must be the actual date the retiree was rehired
- Enter the monthly salary (Jan – June Salary)
- Enter the monthly hours (Jan – June Hours)
- Then save.



[Home](#)

[Members](#)

[Retirees](#)

[Employers](#)

401(k) & 457

[Report Rehired Retiree Data](#)

CARROLL COUNTY TAX OFFICIALS (75-022)

[Upload a File for the Current Month](#)

[Approve Submitted Data](#)

[Rehired Retiree Adjustments](#)

[No Rehired Retiree Data](#)

[View Yearly Summary](#)

[Employer Desktop](#)

[Logout](#)

*Social Security Number:

Report Month: **05/2010**

*Rehired Date:

*Job Classification:

*Job Status:

*Payroll Classification:

*Monthly Hours Worked:

Monthly Salary:

[PREVIOUS PAGE](#)

[SAVE](#)

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Report Rehired Retiree Data cont.



- Verify that the hours worked and monthly salaries are correct.
- If you need to make a correction to the current months data, select the last 4 of the SSN and make any change(s).
- Verify data has been updated
- Click Approve



Report Rehired Retiree Data >

CALHOUN COUNTY HEALTH DEPT (128-019)

Upload a File for the Current Month >

Approve Submitted Data >

Report Rehired Retiree Data : To begin entering your data, enter the Report Month in the format provided and click retrieve. 

Rehired Retiree Adjustments >

Rehired retiree information saved successfully.

No Rehired Retiree Data >

View Yearly Summary >

Maintain Rehired Retirees >

Employer Desktop >

Logout >

*Report Month: (MM/YYYY)

RETRIEVE

Name	Pension ID	SSN	Hire Date	Termination Date	Monthly Salary	Hours Worked	Total Hours Worked
IDOL, AMERICAN	003217	0611	03/01/2010		\$22,000.00	350.00	350.00

APPROVE

ADD NEW

Windows Internet Explorer



I certify that the employees reported represent all rehired retirees at this agency for this month. I am aware of the 1,040 hour rehired retiree employment restrictions and penalties for failure to notify the retirement system of new hires and their hours worked within the statutorily required time periods. I am indicating my compliance with these provisions by clicking approve.

OK

Cancel



Report Rehired Retiree Data ?

Upload a File for the Current Month ?

Approve Submitted Data ?

Rehired Retiree Adjustments ?

No Rehired Retiree Data ?

View Yearly Summary ?

Maintain Rehired Retirees ?

Employer Desktop ?

Logout ?

CALHOUN COUNTY HEALTH DEPT (128-019)

Approve Submitted Data : Click Report Month to view your submitted data.

File successfully approved.

Submit	Provider Code	Report Month	File Name	Received Date	Count	Status
<input type="checkbox"/>	128-019	06/01/2010	Manually Entered	07/15/2010	1	Approved

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Upload a file for the Current Month



- Select Upload a file for the current month from the desktop
- Select Upload a new file
- Click browse to find your file
- Sample File Name: 201006910-0910R.ERSGA
- Click Upload



Report Rehired Retiree Data ▶

GA INSTITUTE OF TECHNOLOGY (503-0503)

Upload a File for the Current Month ▶

Approve Submitted Data ▶

Upload a File for the Current Month : Click Browse to select your file from your directory, click open and then click the Upload Button.

Rehired Retiree Adjustments ▶

No Rehired Retiree Data ▶

View Yearly Summary ▶

Maintain Rehired Retirees ▶

Employer Desktop ▶

Logout ▶

*Select a File to Upload:

Browse...

UPLOAD

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[Report Rehired Retiree Data](#) ▶ **STATE ACCOUNTING OFFICE (407)**

[Upload a File for the Current Month](#) ▶

[Approve Submitted Data](#) ▶ Upload a File for the Current Month : Click Upload a New File.

[Rehired Retiree Adjustments](#) ▶

UPLOAD A NEW FILE

[No Rehired Retiree Data](#) ▶

[View Yearly Summary](#) ▶

[Maintain Rehired Retirees](#) ▶

[Employer Desktop](#) ▶

[Logout](#) ▶

Provider	Report Month	File Name	Received Date	Status	Last Name	Comments
407	6/2010	201006407R.ERSGA	7/9/2010 3:04:28 PM	Received	dbo	File Recieved with Detail Errors

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Approved Submitted Data



- Select Approve Submitted Data from the desktop
- Select the submit box for the report month you want to approve
- Click approve



[Report Rehired Retiree Data](#)

[Upload a File for the Current Month](#)

[Approve Submitted Data](#)

[Rehired Retiree Adjustments](#)

[No Rehired Retiree Data](#)

[View Yearly Summary](#)

[Maintain Rehired Retirees](#)

[Employer Desktop](#)

[Logout](#)

GEORGIA FORESTRY COMMISSION (420)

Approve Submitted Data : Click Report Month to view your submitted data.



Submit	Provider Code	Report Month	File Name	Received Date	Count	Status
<input type="checkbox"/>	407	06/01/2010	201006407R.ERSGA	07/09/2010	7	Received and Ready for Approval

APPROVE

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Rehired Retiree Adjustments



- Select Rehired Retiree Adjustments from the desktop
- Enter the report month and year (mm/yyyy)
- Select the last four of the SSN
- Make any necessary corrections
- Select the adjustment reason
- Then Save



Report Rehired Retiree Data ▶

FULTON COUNTY (127-060)

Upload a File for the Current Month ▶

Approve Submitted Data ▶

Rehired Retiree Adjustments : Enter the Report Month in the format provided and click Retrieve.



Rehired Retiree Adjustments ▶

No Rehired Retiree Data ▶

View Yearly Summary ▶

Maintain Rehired Retirees ▶

Employer Desktop ▶

Logout ▶

*Report Month: (MM/YYYY)

RETRIEVE

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[Report Rehired Retiree Data](#) ▶

BACON COUNTY HEALTH DEPT (128-003)

[Upload a File for the Current Month](#) ▶

[Approve Submitted Data](#) ▶

Rehired Retiree Adjustments : Enter the Report Month in the format provided and click Retrieve.

[Rehired Retiree Adjustments](#) ▶

[No Rehired Retiree Data](#) ▶

[View Yearly Summary](#) ▶

[Maintain Rehired Retirees](#) ▶

[Employer Desktop](#) ▶

[Logout](#) ▶

*Report Month: (MM/YYYY)

RETRIEVE

Name	Pension ID	SSN	Hire Date	Termination Date	Monthly Salary	Hours Worked	Total Hours Worked
COLE, KESHA	000273	7864	07/06/2010		\$1,500.00	30.00	30.00
JONES, GEORGE	001109	3779	07/01/2010	07/30/2010	\$0.00	0.00	0.00

ADD NEW

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EMPLOYEES' RETIREMENT SYSTEM OF GEORGIA

Employers

Home Members Retirees **Employers** 401(k) & 457

- Report Rehired Retiree Data
- Upload a File for the Current Month
- Approve Submitted Data
- Rehired Retiree Adjustments
- No Rehired Retiree Data
- View Yearly Summary
- Maintain Rehired Retirees
- Employer Desktop
- Logout

BACON COUNTY HEALTH DEPT (128-003)

Rehired Retiree Adjustments Detail : Use this page to enter corrected salary, hours, hire or termination dates.

COLE, KESHA

Report Month: 07/2010

Reported Salary	Corrected Salary	Monthly Hrs Worked	Corrected Hrs Worked	Hire Date	Corrected Hire Date (MM/DD/YYYY)	Term. Date	Corrected Term. Date (MM/DD/YYYY)	Adjustment Reason
1,500.00	<input type="text"/>	30.00	<input type="text"/>	07/06/2010	<input type="text"/>	<input type="text"/>	<input type="text"/>	Correct Data Originally Reported by File Pro

PREVIOUS PAGE SAVE

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[Report Rehired Retiree Data](#)

BACON COUNTY HEALTH DEPT (128-003)

[Upload a File for the Current Month](#)

[Approve Submitted Data](#)

Rehired Retiree Adjustments Detail : Use this page to enter corrected salary, hours, hire or termination dates.

[Rehired Retiree Adjustments](#)

[No Rehired Retiree Data](#)

[View Yearly Summary](#)

COLE, KESHA

Report Month: 07/2010

[Maintain Rehired Retirees](#)

[Employer Desktop](#)

[Logout](#)

Reported Salary	Corrected Salary	Monthly Hrs Worked	Corrected Hrs Worked	Hire Date	Corrected Hire Date (MM/DD/YYYY)	Term. Date	Corrected Term. Date (MM/DD/YYYY)	Adjustment Reason
1,500.00	<input type="text" value="3000"/>	30.00	<input type="text"/>	07/06/2010	<input type="text"/>	<input type="text"/>	<input type="text"/>	Correct Understated Salary

PREVIOUS PAGE

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Report Rehired Retiree Data ▶

BACON COUNTY HEALTH DEPT (128-003)

Upload a File for the Current Month ▶

Approve Submitted Data ▶

Rehired Retiree Adjustments : Enter the Report Month in the format provided and click Retrieve.

Rehired Retiree Adjustments ▶

Rehired retiree information saved successfully.

No Rehired Retiree Data ▶

View Yearly Summary ▶

Maintain Rehired Retirees ▶

Employer Desktop ▶

Logout ▶

*Report Month: (MM/YYYY)

RETRIEVE

Name	Pension ID	SSN	Hire Date	Termination Date	Monthly Salary	Hours Worked	Total Hours Worked
COLE, KESHA	000273	7864	07/06/2010		\$3,000.00	30.00	30.00
JONES, GEORGE	001109	3779	07/01/2010	07/30/2010	\$0.00	0.00	0.00

ADD NEW

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No Rehired Retiree Data



- Select No Rehired Retiree Data from the employer desktop
- Enter the report month and year (mm/yyyy)
- Click No Data To Report



Report Rehired Retiree Data >

GA. DEPT. OF AGRICULTURE (402)

Upload a File for the Current Month >

Approve Submitted Data >

Rehired Retiree No Rehired Retiree Data : To indicate that there is no rehired retiree information to report, enter a report month and click Add New.

Rehired Retiree Adjustments >

No Rehired Retiree Data >

View Yearly Summary >

Maintain Rehired Retirees >

Employer Desktop >

Logout >

*Report Month: (MM/YYYY) **NO DATA TO REPORT**

There are no reports in "Non Report Status. Click "NO DATA TO REPORT" to add a report.

DELETE

www.ers.ga.gov



[Report Rehired Retiree Data](#) ▶

BROOKS COUNTY DFACS (127-014)

[Upload a File for the Current Month](#) ▶

[Approve Submitted Data](#) ▶

Rehired Retiree No Rehired Retiree Data : To indicate that there is no rehired retiree information to report, enter a report month and click Add New.

[Rehired Retiree Adjustments](#) ▶

Report saved successfully.

[No Rehired Retiree Data](#) ▶

[View Yearly Summary](#) ▶

[Maintain Rehired Retirees](#) ▶

[Employer Desktop](#) ▶

[Logout](#) ▶

*Report Month: (MM/YYYY)

NO DATA TO REPORT

Delete?	Report Month	Last Update User ID	Date Last Updated
<input type="checkbox"/>	06/01/2010	WEB_Ersgausser_127-014	7/6/2010 3:39:08 PM

DELETE

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View Yearly Summary



- Select view Yearly Summary from the Rehired Retiree Desktop
- Enter calendar year
- The retiree(s) name, YTD salary and YTD hours will be displayed.
- Select the last 4 of the SSN to see the monthly detail.



Report Rehired Retiree Data >

JOHNSON COUNTY HEALTH DEPT (128-083)

Upload a File for the Current Month >

Approve Submitted Data >

View Yearly Summary : Use this page to review Current/Prior Calendar Year rehired retirees' earnings and hours worked.



Rehired Retiree Adjustments >

No Rehired Retiree Data >

View Yearly Summary >

Employer Desktop >

Logout >

*Calendar Year: (YYYY)

RETRIEVE

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Report Rehired Retiree Data ▶

FULTON COUNTY (127-060)

Upload a File for the Current Month ▶

Approve Submitted Data ▶

View Yearly Summary : Use this page to review Current/Prior Calendar Year rehired retirees' earnings and hours worked.



Rehired Retiree Adjustments ▶

No Rehired Retiree Data ▶

View Yearly Summary ▶

Maintain Rehired Retirees ▶

Employer Desktop ▶

Logout ▶

*Calendar Year: (YYYY)

RETRIEVE

Name	Pension ID	SSN	Hire Date	Termination Date	Total Salary	Total Hours Worked
FUDD, ELMIRA	012892	9740	02/01/2010		\$14,000.00	140.00

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[Report Rehired Retiree Data](#) ▶ **FULTON COUNTY (127-060)**

[Upload a File for the Current Month](#) ▶

[Approve Submitted Data](#) ▶ **View Yearly Summary Detail**

[Rehired Retiree Adjustments](#) ▶

[No Rehired Retiree Data](#) ▶

FUDD, ELMIRA

[View Yearly Summary](#) ▶

[Maintain Rehired Retirees](#) ▶

[Employer Desktop](#) ▶

[Logout](#) ▶

Report Month	Name	Monthly Salary	Monthly Hrs Worked	Hire Date	Term. Date
06/01/2010	FUDD, ELMIRA	14,000.00	140.00	02/01/2010	

[← PREVIOUS](#)

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