



Public School Employees' Retirement System Employer Detail Statement

Below is a sample Employer Detail Statement.

- Subtotals by due date have been added to the Employer Detail statement. See Fig. A & B. The subtotals include payments made by the employer and their applicable transactions (Fig E).
- **Important Statement Modification:** Beginning with the October SOA, Work History Adjustments (WHAs) will now be due on the same date as your quarterly employer contribution payment as reflected on the sample SOA (Fig C). Going forward, the WHA transactions will not have various individual due dates. However, due to the SOA changes imported into ESS in mid-October, the July through September WHAs have a March due date, and not December.
- *Future Change:* Within the next six months the Employer Purchase of Service transactions will also share the same due date as your quarterly employer contributions and WHAs. All employer payments in the future will share the same four quarterly due dates.
- The SOA for the month prior to your quarterly payment due date will now clearly show a *Currently Due* amount at the top of the SOA that combines the employer contributions from the Work Reports and WHAs due the following month. This *Currently Due* amount will appear in the February, May, August, & November SOAs. Please note that if this payment is paid in full by the due date, no delinquency interest charges will be incurred.
- The *Past Due* amount will be shown at the top of the Employer SOA with the *Currently Due* amounts in February, May, August, & November.
- *Future Change:* Within the next six months the *Past Due* amount will appear at the top of **ALL** Employer SOAs generated, not just the four months noted above. Until the *Past Due* change is implemented to reflect *Past Due* amounts in every monthly SOA, follow the below steps to determine what is currently *Past Due* using the sample SOA:
 - Refer to the *Employer Due Date* column.
 - Find all months listed whose date is earlier than the SOA date that appears at the top. The sample SOA is for the October period.
 - Add the totals for the previous month listed (September 2022) in the *Employer Contribution* and/or *POS* column. The sample total would be \$1,116,871.47.
 - Subtract any transactions in a "HOLD" status as described below.
 - The overall *Past Due* amount calculates to \$0.00 in the sample SOA since the entire *Employer Contributions* balance from September 2022 is in "HOLD" status.
 - If the amount calculated was greater than \$0.00, the *Past Due* amount is due immediately.



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- By design, past due transactions that have been sent to the Department of Education for subsidy deduction are put in a "HOLD" status (Fig D) and will not appear in the new *Past Due* section at the top of the statement. This is to avoid duplicate payments. These "HOLD" transactions will appear in the body of the statement for tracking purposes and will be included in the total lines. These "HOLD" amounts **should not be paid by the employer because a subsidy deduction is to occur.** Only employers who are delinquent in their member and/or employer contribution payments to PSERS are subject to subsidy deductions where the Department of Education will withhold amounts owed to PSERS from employer subsidy payments. Employers are notified if a subsidy deduction is to occur.

Special Note: Initial October 2022 Statement of Account (SOA):

The October SOA is the first statement generated reflecting the new SOA changes. The payment transactions appearing at the bottom of the SOA is only expected to occur in the October statement and not in future statements. Because the SOA changes were imported into ESS in mid-October:

- Payments posted prior to the import will still be listed at the bottom of the statement, and not grouped with the monthly totals.
- Employer Purchase of Service (POS) transactions posted prior to the import do not have due dates populated at the bottom of the SOA. You may find these due dates on ESS, if needed. Employer POS transactions posted after the import have due dates listed on the SOA.

Employer Purchase of Service (POS) Payment Reminder: PSERS is now requiring Employer POS payments to be made via ACH. The POS amounts due are listed on your monthly SOAs. Using the sample SOA, you can now easily find the amounts due for *Employer Contributions* (Fig A) and *Employer POS* (Fig B) for payments that would be due on 12/23/2022.

Payment of Employer Contributions & Purchase of Service: You must pay these transactions in PNC's Cash Concentration system and initiate **two different payments – one for Employer Contributions and one for Employer POS.**

- For the **Employer Contributions** payment, you must be on the *Employer Contributions* line in Cash Con. Enter the payment amount found on your statement. In this example, you will enter \$713,064.26 for the 12/23/2022 payment amount. Select *Oldest Open Receivable* for the *Transaction Type*. Enter 0 (zero) for the *Trans# or WR MMYYYY*. This tells the system to pay all open transactions beginning with the oldest. The system will automatically pay the three open work reports that are due by 12/23/2022 as shown on the sample SOA.
- For the **Employer POS** payment, you must be on the *Employer POS* line in Cash Con. Enter the payment amount found on your statement. In this example, you will enter \$80.89 for the payment amount. Select *Employer POS* for the *Transaction Type*. Enter 0 (zero) for the *Trans# or WR MMYYYY*. This tells the system to pay all the open Employer POS transactions beginning with the oldest. The system will automatically pay the Employer POS transactions due by 12/23/2022 as shown on the sample SOA.



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Commonwealth of Pennsylvania – Public School Employees' Retirement System

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Monthly Statement of Employer Transaction Details
October 2022



Mail Center

SAMPLE SD
123 TEST AVE
YOUR TOWN PA 12345-6789

DETAILED Billing Statement

Employer Code: 1234

Period: 10/01/2022 to 10/31/2022

Current Date: 11/09/2022

Post Date	Trans #	Trans Type	Trans Identifier	Applied To	Employer Due Date	Employer Contributions	Employer POS
04/21/2022	2514148	WH Report	Billing Rpt 2022-04-HOLD D		09/23/2022	364,963.57	
05/13/2022	2521725	WH Report	Billing Rpt 2022-05-HOLD D		09/23/2022	351,985.81	
08/23/2022	2554828	WH Report	Billing Rpt 2022-06-HOLD D		09/23/2022	399,922.09	
Sep 2022 Total						1,116,871.47	0.00
08/20/2022	2559525	WH Report	Billing Rpt 2022-07		12/23/2022	332,702.05	
09/20/2022	2659525	WH Report	Billing Rpt 2022-08		12/23/2022	328,805.98	
10/20/2022	2759525	WH Report	Billing Rpt 2022-09		12/23/2022	385,942.45	
10/04/2022	2573542	DC Payment	DC Pmt 10/04/2022 for 09/16/2022 Payroll		12/23/2022	-791.58	
10/04/2022	2573543	DC Payment	DC Pmt 10/04/2022 for 09/30/2022 Payroll		12/23/2022	-892.59	
09/23/2022	2559565	SCP Employer Contribution	Lump POS: SSN 123-45-6789; POS 123456		12/23/2022		80.89



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Post Date	Trans #	Trans Type	Trans Identifier	Applied To	Employer Due Date	Employer Contributions	Employer POS
10/07/2022	2567505	Payment	Dep. Date 10/07/2022	2559525	12/23/2022	E -332,702.05	
					Dec 2022 Total	A 713,064.26	B 80.89
10/06/2022	2571700	WH Adj.	Cor R Madden 1234 FY22-23		C 03/23/2023	48.91	
10/18/2022	2577974	DC Payment	DC Pmt 10/18/2022 for 10/14/2022 Payroll		03/23/2023	-798.76	
10/31/2022	2582197	DC Payment	DC Pmt 10/31/2022 for 10/28/2022 Payroll		03/23/2023	-792.04	
					Mar 2023 Total	-1,541.89	0.00
10/31/2022		Ending Balance				1,828,393.84	80.89

As a reminder, payments for member savings are due no later than 10 days after the close of the month for which deductions were withheld. Payments for employer contributions are due quarterly and no later than 5 business days after the Retirement Subsidy reimbursement is paid by the Commonwealth. Payments are due for Employer Purchase of Service no later than 90 days from the Statement of Amount Due generation date.

If payments are not remitted by the established due dates, delinquent amounts may be deducted from your Retirement Reimbursement Subsidy and/or your Basic Education Subsidy.