APERS REMITTANCE FORM INSTRUCTIONS
NON-STATE AGENCY

Contributions must be accompanied by a remittance form and submitted within 10 days of* e*ach payroll processing date, or interest for delinquent contributions will be due.

Step 1: Complete the Agency information:

Agency Number
Payroll Cycle
Reporting Month/Reporting Year
Payroll Processing Date

Processing of your remittance will be delayed if these fields are not completed.

Step 2: Enter the check or warrant:

Check or Warrant number
Employee Contributions
Employer Contributions
Rehired Retired Contributions

Note: A separate remittance form must accompany the checks or warrants submitted for each **payroll processing date. ONLY include the checks or warrants that are ACTUALLY being mailed.**

List each check or warrant submitted for the payroll processing date separately. For each one, enter the check or warrant number, all of the Employee contributions, and all of the Employer contributions. The Excel sheet will automatically total the Contributions for all categories. If you are doing the form by hand, you must total each column of contributions manually.

**** Effective January 1, 2012, all Employers must include the earnings, ER contributions, and hours worked for DROP participants and retired members employed by their agency. ****

Step 3: Remittance Reconciliation

The Employee Remittance Due (Total salary of contributory employees for the payroll processing date multiplied by 5%) will be filled in automatically if you are using the Excel sheet. Otherwise, you must total and fill in the Employee Remittance Due field manually.

The Employer Remittance Due (Total salary of ALL employees for the payroll processing date multiplied by 14.50%, will be filled in automatically if you are using the Excel sheet. Otherwise, you must total and fill in the Employer Remittance Due field manually.

The "Total Remittance Due" is the sum of Employee Remittance Due and Employer Remittance due, and should be entered in the "Total Remittance Due" space. This field will be filled in automatically if you are using the Excel sheet. Otherwise, you must total and fill in the Total Remittance Due field manually.

Step 4: Balance Remittances Due and Remittance Submitted

The "Total Remittance Due" should match the "Total Remittance Submitted." If **out of balance**, please make the necessary **Adjustment** and submit an **explanation** in the "Explanation of Adjustments" section.

The reporting official must sign the Remittance Form and include an email address and telephone number.

EFFECTIVE July 1, 2016

NON - STATE AGENCY
REMITTANCE FORM

Remittance forms must accompany warrants/checks submitted to the APERS office ***following each payroll processing date.*** In order to balance your retirement report, we must have the information listed below for each warrant/check sent to our office. Do not list warrants/checks covering more than one pay period on the same remittance form. List only those warrants/checks actually sent. Copies of this form may be made as necessary.

NAME OF AGENCY _____

PAYROLL CYCLE (W, BW, SM, M) _____ (According to our records - if inaccurate please correct.)

REPORTING MONTH _____ **PAYROLL PROCESSING DATE** _____

Check or Warrant Number	Employee Contributions 5% of Contributory Salaries	Employer Contributions 14.50% of Total Payroll
Total Remittance Submitted ***		

Remittance Reconciliation		Explanation of Adjustments
Employee Contributions: (1) Total Contributory Salaries x **5%** =		
Employer Contributions: (2) Total Payroll x **14.50%** =		
Total Remittance Due (1) + (2)		
Adjustments		
Total Remittance Submitted***		

***** These two amounts should agree.**

I do hereby certify that the Earnings & Service Report printout to be submitted at month end contains the names of all employees of this agency who participate in the Arkansas Public Employees Retirement System (i.e. active, DROP, retirees).

I further certify that the amounts opposite the names under the contributions column are the correct amounts withheld for this month, according to the provisions of A.C.A. 24-4-102.

I further certify that in compliance with the Internal Revenue Service (IRS) Ruling 2006-43, the contributions, although designated as employee contributions, are being paid by the employer, as set forth in the resolution adopted by the APERS Board on May 18, 2005.

In accordance with A.C.A. 24-4-102, "Any person who knowingly makes any false statement or who falsifies or permits to be falsified any record, in an attempt to defraud the system as the result of such act, shall be guilty of a misdemeanor and shall, upon conviction by a court, be punished by a fine not less than one hundred dollars ($100) or a maximum of six (6) months in jail or both."

_____ _____

Agency Number **Signature/Title of Reporting Official**

Email: _____ Phone#: _____

Effective July 1, 2016