

LINDA LINGLE
GOVERNOR



STATE OF HAWAII
EMPLOYEES' RETIREMENT SYSTEM

September 1, 2005

TO: All State and County Payroll Offices

FROM: David Shimabukuro *David Shimabukuro*
Administrator

SUBJECT: Breakdown for Retroactive Pay Increases/Adjustments

Thank you for providing the Employees' Retirement System (ERS) with information on your employees' retroactive payments as requested in our February 7, 2002 memo (attached). In order to more effectively manage this process, we would like to clarify the format in which this information should be sent to the ERS.

- If a member is redoing their Overtime Sheet (D-55), the amount of recalculation of overtime payments should be noted on the D-55.
- As this information will be filed in the member's folders, the information should be reported individually for each member and not reported with other member's information.

Attachment

BENJAMIN J. CAYETANO
GOVERNOR



STATE OF HAWAII
EMPLOYEES' RETIREMENT SYSTEM

February 7, 2002

TO: All State and County Payroll Offices

FROM: David Shimabukuro *David Shimabukuro*
Administrator

SUBJECT: Breakdown for Retroactive Pay Increases/Adjustments

The Employees' Retirement System (ERS) is requesting your assistance in providing information on employee retroactive payments. Such retroactive payments result from collective bargaining salary increases, reallocation or upgrade of positions, inaccurate salary changes, or any other salary correction that should have been made to previous pay periods. We need this breakdown to properly reallocate the retroactive payments to the appropriate pay periods. This information is critical in determining a retiree's final pension benefit payment.

During the past few years, we have noticed an increase in retroactive pay adjustments resulting from delayed contract negotiated pay increases or retroactive salary corrections. Because of these retroactive payments, State and county personnel and payroll offices have received many requests from the ERS to provide details on these payments. Unfortunately, this information is requested when an affected employee retires, which could be many years after the retroactive payment. Rather than wait until retirement, to save time and effort, we are asking that you provide a breakdown of any retroactive payment shortly after this payment is made. We are providing a schedule on the enclosed diskette for your use in reporting the corrected salary information.

After completing this form, please send to:

Employees' Retirement System
201 Merchant Street, Suite 1400
Honolulu, Hawaii 96813
ATTENTION: Marleen Nishimiya
OR Fax: 587-5766

INFORMATION FOR EMPLOYEES' RETIREMENT SYSTEM

Employee Name:	
Social Security Number:	XXX-XX-
Reason for Retroactive Payment:	
Period Affected:	
Amount of Retroactive Payment:	

Please provide the redistributed retroactive salary adjustment to the proper pay periods.

Affected Months and Year	Amended Salary Amounts
January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
November	
December	