



Wage Reporting Adjustments

Before completing this form, see reverse side for instructions.

Employer name: _____ IPERS employer ID: _____

Adjustments are being made because of:

Self correction Audit Compliance Officer _____ Training session Other

If Other, explain: _____

**For reason code 21,
please provide
additional detail in
space provided below,
as to why adjustment
is being made.**

Social Security number	Employee name	Month/yr	Occ. code	Wages reported as	Wage adjustment amount	Final wages	Reason code	Correct Social Security number or correct occupation code

Explanation of reason code 21: _____

Signature of reporting official: _____

Date: _____ Phone: _____

For IPERS use only Completed by: _____ Date: _____



Wage Reporting Adjustments Instructions

Remember when completing this form:

- This form should be used to correct wages, Social Security numbers, and occupation codes that have not been reported or were reported erroneously for previous payroll periods.
- You may use all lines on this form before using another sheet of paper. Enter all adjustments for each employee together before moving to next employee.
- Do not send money – IPERS will send you a monthly employer statement of all transactions to your account and any outstanding debit or credits associated with the account.
- Please return completed and signed form to Iowa Public Employees’ Retirement System, P.O. Box 9117, Des Moines, IA 50306-9117.

Use these instructions to complete the front side:

Social Security number	Enter the employee’s Social Security number.
Employee name	Enter the employee’s name.
Month/year: for adjustments on wages paid in July 2008 and after	Enter the month and year that needs an adjustment. For example, enter “10/08” for October 2008.
Qtr./year: for adjustments on wages paid in 2nd quarter 2008 and before	Enter the quarter and year that needs an adjustment. For example, enter “3/04” for the third quarter of 2004.
Occ. code	Enter the occupation code. See Section 5 of the IPERS Employer Handbook or IPERS’ website for a complete list of occupation codes.
Wages reported as	Enter the wages as originally reported. If no wages were reported, enter “0”.
Wage adjustment amount	Enter the dollar amount that you are increasing or decreasing the originally reported wages by.
Final wages	Enter the sum of the originally reported wages +/- the wage adjustment amount in previous row.
Reason code	Enter the reason code number for the wage adjustment using the list below. Reason code 21 must have explanation as to why.

Reason Codes for Wage Adjustment

(01) Less than 6 months employment	(11) Allowance or wage equivalent
(02) Temporary employee coverage	(12) Compensatory time
(03) Permanent employee coverage	(13) Workers’ compensation benefits
(04) Incorrect Social Security number	(14) Disability – short or long term
(05) Student status coverage	(15) Optional coverage
(06) Vacation or sick leave lump sum covered in error	(16) Over wage ceiling amount
(07) Back pay issue (including legal settlements)	(17) Correct or reverse original adjustment
(08) Cafeteria plan coverage	(18) Reserve peace officer
(09) Severance pay/early retirement incentive covered in error	(19) Employer-mandated reduction in hours
(10) Bonus pay	(20) Incorrect occupation code
	(21) Employer computer/software problem