



# PAYROLL BULLETIN

To: All State Agencies, Boards and Commissions

From: Steven L. Valasek, Director of State Accounting

Date: March 12, 2004

Subject: Employer Retirement Contributions to SERS – FY 04 Changes

Number: 1-04

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Public Act 93-0665 changes the current funding methodology for the employer contribution to the State Employees' Retirement Systems (SERS). 30 ILCS 105/14.1 (a-1) mandates the following two changes for all remaining payrolls against FY 04 appropriations:

- 1) "At the time of each payment of salary to an employee under the personal services line item from a fund other than the General Revenue Fund, payment shall be made for deposit into the General Revenue Fund from the amount appropriated for State Contributions to the State Employees' Retirement System of an amount calculated at the rate certified for fiscal year 2004..."
- 2) "No payment from appropriations for State contributions shall be made in conjunction with payment of salary to an employee under the personal services line item from the General Revenue Fund."

To facilitate this new legislation, State agencies must make the following changes for all remaining payrolls against FY 04 appropriations:

- 1) For payrolls paid from a fund other than the General Revenue Fund, the retirement trailer for the Employer's Contribution to SERS (bytes 48 – 392) should be labeled:

Trailer Name 1: General Revenue Fund  
Trailer Name 2: State Employees Retirement System  
Trailer Name 3: State Contribution

- 2) For payrolls paid from the General Revenue Fund, agencies should not process a retirement trailer for the Employer's Contribution to SERS. A zero trailer is not acceptable. The hard copy voucher should not show a retirement trailer on the schedule page, total page, or the trailer page.

- 3) For agencies that are required to make Employer's Contributions to the Teachers' Retirement System for selected employees, there are no changes required.
- 4) No reversals are to be done that involve the Employer's Contribution to SERS without the prior approval of the Comptroller's Payroll Office and the Accounting Division Manager of SERS.
- 5) Any payrolls received that do not follow these new requirements will be rejected, and may cause an agency to miss its scheduled pay date.

The payroll processing units will communicate the specific implementation guidelines and timeframes to their agencies.

If you have any questions regarding the completion of the payroll voucher or magnetic tape, please contact Nancy Smith at the Comptroller's Office (217-782-4758). Agencies may access this and other Payroll, SAMS and Accounting Bulletins on the Comptroller's website at [www.ioc.state.il.us](http://www.ioc.state.il.us) under Resource Library. Agencies may reproduce this bulletin as needed for internal distribution purposes.