Florida Retirement System Pension Plan
Salary Certification

P O Box 9000
Tallahassee FL 32315-9000
850-907-6500 Toll Free 844-377-1888

_____Final Salary Certification

_____Amended Salary Certification

Agency
Number _____ Member Name _____ Member SSN _____

Instructions for Completion

1. For **Service Retirement**, please certify all salaries earned in the last four months,
2. For **DROP Retirement**, please certify all salaries earned in the last four months prior to the DROP begin date.
3. Certify salary by check/warrant date. List all regular salary payments, including overtime. **Certify the lump sum annual leave and special comp payments in designated area below. (See employer handbook, Chapter 9.)**
4. If a salary adjustment or correction is made **after** this form is submitted, please submit an amended salary certification.
5. Do **not** certify any payments on which retirement contributions are not required. (See the following page for additional information.)

The completed form should be **faxed** [850-410-2010] to the Division of Retirement, **no later than the fifth of the month following termination or DROP begin date**. If you fax this form, do not mail the original. Please call the above numbers if you have any questions.

Employee Pay Period:			Termination Date or the day prior to the DROP Begin Date
Biweekly _____ **Monthly** _____ **Semimonthly** _____ **Other, specify** _____			_____ **Service**_____ **DROP**_____

Check/Warrant Date	**Salary Paid**	**Comments**	**Lump Sum Annual Leave Payment (if none, enter zeroes)**
_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____		_____ X _____ = _____ Hours Paid / Hourly Rate / Lump sum Payment (Do not include this payment in the salary paid column.)

Lump Sum Special Comp
Earned in the last 11 months

_____ X _____ = _____
Hours Paid / Hourly Rate / Lump sum Payment

To be completed only by School Boards, Community Colleges and State Universities

This member is employed on a
____ 9 ____ 10 ____ 11 ____ 12 month basis.

Contract Salary $ _____

Certified by: _____ Date: _____

Title:_____ Agency Phone: (____) _____

E-mail Address: _____

Excluded Payments

The following is a list of payments on which retirement contributions should not be reported or certified on this form.

1. Lump sum payments for accumulated sick leave.

2. Bonus payment paid on or after July 1, 1989. Bonuses include, but are not limited to, the following types of payments:

   * Longevity payments

   * Race Track bonuses

   * Christmas bonuses

   * Exit bonuses

   * Severance pay

   * Salary increases granted because an employee has agreed to retire, even when such increases are paid over several months or years prior to retirement as is the practice of some district school boards

   * Payments for accumulated overtime, compensatory time, reserve time or holiday time worked, if not made within 11 months of the month in which the work was performed

   * Quality Instruction Incentives Program (QUIP) Payments

   * Lump sum payments in recognition of employee's accomplishments

3. Accumulated annual leave in excess of 500 hours.

Retirement contributions are due for lump sum payments of accumulated annual leave, including general or consolidated leave which is used for both vacation and sickness. However, if a single lump sum payment exceeds 500 hours, **only a maximum of 500 hours** is to be certified and reported with the retirement contributions.

Salary Additives

Salary additive payments should be reported to the FRS if they meet all of the following conditions (payments in this category are not considered bonuses):

   * They are paid pursuant to a formal written policy of the employer which applies to all eligible employees paid equally;

   * They begin no later than the eleventh year of employment (an exception would be a recently implemented policy where some employees already have passed the eleventh year);

   * Once payments have begun, they are paid for as long as the employee continues employment; and

   * The payments are paid at least annually.