

If your school or governmental unit has access to PERA's Employer Reporting & Information System (ERIS), STOP. Your report must be submitted via ERIS. Instructions are available on our website at [www.mnpera.org](http://www.mnpera.org). Click on Employers > Reporting Requirements > Exclusion Reporting.

List all employees – including non-governing body elected officials – who worked any amount during the covered year and did not have deductions withheld from their salary for credit in a PERA Defined Benefit or Defined Contribution Plan, or another Minnesota public retirement system such as the Teachers Retirement Association, Minnesota State Retirement System or a relief association. Valid exclusion codes are on the reverse side. More information is available in Chapter 3 of the Employer Manual.

PERA EMPLOYER NO.	EMPLOYER NAME	NAME AND TITLE OF PERSON COMPLETING REPORT*	DAYTIME PHONE NUMBER						
REPORTING YEAR (CHECK ONE AND INSERT YEAR) <input type="checkbox"/> Calendar year ending 12/31/____ <input type="checkbox"/> Fiscal year ending 6/30/____		EMPLOYER ADDRESS (ONLY IF CHANGED)  <input type="checkbox"/> Check this box only if there are NO excluded employees or elected officials to report because all are either: • Enrolled in PERA or other public retirement plan OR • Not required to be reported (contractors/governing officials)							
<b>If you have any employees or elected officials who DID NOT have retirement plan coverage in the reporting year, list each person below and provide all requested data.</b>									
Exclusion Code	Full or Partial SSN**	Name of Employee or Elected Official	Original Hire Date	Last Hire Date	Status at Year End (active or terminated)	Total Annual Salary of the Employee or Elected Official	Salary Amount last paid to the Employee or Elected Official	Pay Cycle (e.g. biweekly, monthly, qtrly, annual)	Job Title

\*\*You must provide a full Social Security Number (SSN) for reemployed PERA retirees excluded under code 003. For all others, you must furnish only a partial SSN (last 4 digits). We ask for the full or partial SSN for identification purposes to cross reference against our system. SSN's are classified private. PERA will protect the privacy rights of the individuals.

## PERA MEMBERSHIP EXCLUSION CODES FOR EXCLUDED EMPLOYEES

### **Zeros (0) – Codes beginning with 0 relate to the employee's ineligibility due to an affiliation with another entity**

- 001** – Employees who are under age 23 and full-time students enrolled in and regularly attending classes at an accredited school, college, or university.
- 002** – Retirees of the Teachers Retirement Association (TRA) who have resumed teaching service and are subject to the annual earnings limit set by TRA.
- 003** – Employees who are receiving a monthly retirement or disability benefit from PERA. Note: Employers must provide the full 9-digit Social Security Number for employees excluded under this code.
- 004** – Foreign citizens are excluded for the first 3 years of employment by a governmental subdivision, except: (a) Employees of Hennepin County or Hennepin Healthcare System, Inc. (b) Employees legally authorized to work in the United States for three years or more (c) Employees otherwise required to participate under federal law. Currently, those under H-1B, H-1B1, and E-3 visa status holders are required to be in the plan if they meet all other eligibility criteria.
- 005** – Persons who are members of a religious order and are excluded from coverage under the federal old age, survivors, disability and health insurance program for the performance of service as specified in United States Code, title 42, section 410 (a)(8)(A), as amended. These are normally members of a religious order that has not elected Social Security coverage.
- 006** – Resident physicians, medical interns, pharmacist residents and pharmacist interns serving in a degree or residency program in a public hospital.
- 007** – Students serving up to five years in an internship or residency program sponsored by an accredited educational institution or the employing unit.
- 008** – Patient and inmate personnel who perform services for a governmental subdivision.
- 010** – Employees who are paid by a federal or state grant that specifically prohibits its use for pension coverage.
- 011** – Persons who are provided supported employment or work-study positions by a governmental employer and who participate in an employment or industries program maintained for the benefit of these persons where the employer limits the position's duration to five years or less. This includes persons participating in a federal or state subsidized on-the-job training, work experience, senior citizen, youth, or unemployment relief program where the training or work experience is not provided as a part of, or for, future permanent public employment.
- 012** – Trade workers who have other union pension coverage and who are specifically excluded by law.

### **Ones (1) – Codes that begin with 1 relate to the position held by the individual**

- 101** – Persons hired to temporary positions defined as employment for a pre-determined period of six consecutive months or less and whose employment has not exceeded six months. These cannot be employees who are hired for permanent positions but who may be serving a probationary period before they are considered permanent employees.
- 102** – Emergency employees who are employed because of work caused by fire, flood, storm, or other similar disaster.
- 103** – Persons holding a part-time adult supplementary technical institute license who teach part-time in a technical institute.
- 104** – Paid on-call/volunteer ambulance personnel (basic or advanced life support and emergency medical staff) who are not members of the PERA Defined Contribution Plan.
- 105** – Election officers (judges). Note: reporting is not required for these employees.
- 106** – Persons hired to fill seasonal positions, which are limited in duration by the employer to six consecutive months or less.
- 108** – Volunteer firefighter personnel who receive credit in a relief association. Note: reporting is not required for these employees.

### **Twos (2) – Exclusion codes that begin with 2 relate to employees or elected officials who have the option not to participate in a PERA plan**

- 201** – Local elected officials, persons appointed to fill vacant non-governing body local elected offices, city managers and chief city administrative officers (see M.S. §353.028) who have opted to NOT join the Defined Contribution Plan or Coordinated Plan if applicable.

### **Threes (3) – Codes that begin with 3 relate to an employee's salary**

- 301** – Employees who earn less than \$425 in a month for use for work after 7/1/2023.
- 302** – Nine-month school year employees whose annual earnings do not exceed \$3,800, use for earnings before 7/1/2023.
- 303** – Employees whose annual earnings do not exceed \$5,100, use for earnings before 1/1/2023 for Calendar Year Employers or 7/1/2023 for Fiscal Year Employers.