

## Division of Local Government Services

### Immediate Actions CFOs and Pension Certifying Agents Should Take to Comply with Chapter 92

- Read Local Finance Notice 2007-28
- For all new elected or appointed officials:
  - Determine if any new elected or appointed officials (starting on and after July 1, 2007) appear to be covered by the Defined Contribution Retirement Program – and if so, review Pensions and Benefits Fact Sheet #80 for enrollment procedures.
  - [Contact Division of Pensions and Benefits](#) with any questions; or call them at (609) 292-7524 and following the prompts to “Speak with a Counselor” and “You are a Business Administrator or Human Resource Representative.
- For all professionals with professional service agreements, if they:
  - a. Are on the payroll as an employee **and**,
  - b. Receive compensation under a professional services agreement, **and**
  - c. Are enrolled in PERS...
  - d. ...Then review with supervisors and the individual to determine appropriate action to take, which may include removal from PERS membership as of the later of January 1, 2008 or the expiration of any professional services contract in effect on June 8, 2007 if they remain as a contractor.
- For all professionals on the payroll without a professional service agreement:
  - a. Apply the IRS Employment Test (see Local Finance Notice 2007-28 for details)
  - b. If it is determined the person is not an employee, remove from PERS and consider if a professional services agreement is warranted.
  - c. If an employee, document the analysis for their personnel file.
- For elected and appointed officials meet the “substantially similar” definition, review sick and vacation accumulation policies for compliance with Chapter 92, take actions as required, and notify employees accordingly.