



## SUMMARY OF WAGE AND CONTRIBUTION ADJUSTMENTS

State Form 47742 (R9 / 11-23)  
 Approved by State Board of Accounts, 2023

**INDIANA PUBLIC RETIREMENT SYSTEM**  
 One North Capitol Avenue, Suite 001  
 Indianapolis, IN 46204-2899  
 Telephone: (888) 876-2707 (Toll-free)  
 Fax: (866) 591-9441 (Toll-free)  
 E-mail: [eppa@inprs.in.gov](mailto:eppa@inprs.in.gov)  
 Web site: [www.INPRS.in.gov](http://www.INPRS.in.gov)

\* Disclosure of Social Security numbers in accordance with Internal Revenue Code 3405 is mandatory; this form cannot be processed without them.

- INSTRUCTIONS**
1. This form should only be completed for adjustments to wages and contributions previously reported prior to 1987 for PERF or prior to 1991 for TRF. **Omitted Contributions being reported for the first time** for the time period prior to 1987 for PERF and prior to 1991 for TRF should be reported electronically in the ERM System.
  2. Remove the instruction pages included with this form prior to returning the completed form to the Indiana Public Retirement System (INPRS) at the address on this form.
  3. **Do not send a check.** Additional payments or credits resulting from these adjustments will be applied to your account in ERM.
  4. Type or print using black ink.
  5. This completed, signed, and dated form may be mailed, faxed, or delivered to the lobby of INPRS at the address indicated on this form. The agency is closed on weekends and holidays, including all State-designated holidays.
  6. Questions or changes? Call customer service, toll-free, at (888) 876-2707, Monday through Friday.

**WAGE AND CONTRIBUTION ADJUSTMENTS**

Name of Submission Unit	Submission Unit Number
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Name of Employee	Social Security Number*	Month for Adjustment	Year for Adjustment	Wage Adjustment Amount	Employee Contribution Adjustment (3%)		Employer Contribution Adjustment	Service Credit Days (TRF only)
					Pre Tax	Post Tax		

Reason For Adjustment	<b>Subtotals</b>				
	<b>Total (with page 2)</b>				
	<b>Total Employer Contributions</b>				
	<b>Total Employee Contributions</b>				
	<b>Total Adjustment (Employer + Employee Contributions)</b>				

Authorized signature	Printed name of authorized signature	Title	Date (mm/dd/yyyy)
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**INSTRUCTIONS FOR  
SUMMARY OF WAGE AND CONTRIBUTION ADJUSTMENTS**

State Form 47742

**NOTE:** IC 5-10.2-3-2, 35 IAC 11: Authorizes Employers to pick-up and pay all or part of members' mandatory contributions and also contributions to the member's ASA/DC in addition to the required contributions.

**IMPORTANT**

1. This form should only be completed for adjustments to wages and contributions previously reported prior to 1987 for PERF or prior to 1991 for TRF. **Omitted Contributions being reported for the first time** for the time period prior to 1987 for PERF and prior to 1991 for TRF should be reported electronically in the ERM System.
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Entry field	Field description
<b>WAGE AND CONTRIBUTION ADJUSTMENTS</b>	
Name of Submission Unit	Enter the submission unit's name.
Submission Unit Number	Enter the submission unit's 7-digit account number.
Pre-Tax / Post-Tax Rate	Enter the employee's pre-tax and/or post-tax rate.
Service Credit Days (TRF Only)	Enter the number of service days that need to be corrected- applies to TRF only.
Name of Employee	Enter the employee's full name.
Social Security Number*	Enter the employee's Social Security Number*.
Month for Adjustment	Enter the month the adjustment is applicable to.
Year for Adjustment	Enter the year the adjustment is applicable to.
Wage Adjustment Amount	Enter the wage amount that needs to be adjusted from the originally reported wages.
Employee Contribution Adjustment	Enter the employee's pre-tax and/or post-tax adjustment amount.
Employer Contribution Adjustment	Enter the submission unit's contribution adjustment amount.
<b>REASON FOR ADJUSTMENT</b>	
Reason for adjustment	Enter the reason(s) for the adjustment.
<b>EMPLOYER AFFIDAVIT</b>	
Authorized signature and date	The authorized person must sign and date this section of the form.

**FORM SAMPLE**

WAGE AND CONTRIBUTION ADJUSTMENTS								
Name of Submission Unit City of Indianapolis					Submission Unit Number 1173-000			
Name of Employee	Social Security Number*	Month for Adjustment	Year for Adjustment	Wage Adjustment Amount	Employee Contribution Adjustment (3%)		Employer Contribution Adjustment	Service Credit Days (TRF only)
					Pre Tax	Post Tax		
John Doe	987654321	July	1979	\$3000.00	\$90.00		\$270.00	N/A
Bobby Booney	111223333	January	1976	-\$100.00	-\$3.00		-\$9.00	N/A
				<b>Subtotals</b>	\$2900.00	\$87.00	\$261.00	
				<b>Total (with page 2)</b>				
<b>Reason For Adjustment</b>								
For Doe: failed to report overtime pay for July workshops								
For Booney: Over reported wages in error								
<b>Total Employer Contributions</b>							\$261.00	
<b>Total Employee Contributions</b>							\$87.00	
<b>Total Adjustment (Employer + Employee Contributions)</b>							\$348.00	

**HELPFUL INFORMATION**

	INPRS: PERF/TRF	INTERNAL REVENUE SERVICE	INDIANA DEPARTMENT OF REVENUE
<b>Telephone numbers</b>	(888) 876-2707 Toll-free	(800) 829-1040 Toll-free	(317) 233-2240 Indianapolis local
	(866) 591-9441 Fax Toll-free	(800) 829-4477 TeleTax	(317) 232-8729 Tax questions
		(800) 829-4059 TDD (hearing impaired)	(317) 232-4952 TDD (hearing impaired)
			(317) 233-2329 Fax
<b>Web site</b>	<a href="http://www.inprs.in.gov">www.inprs.in.gov</a>	<a href="http://www.irs.gov">www.irs.gov</a>	<a href="http://www.in.gov/dor">www.in.gov/dor</a>