Gemini Project

Employer Reporting File Format

Version 1.0

March 6, 2019

Teachers' Retirement System of the State of Illinois

Contents

Introduction

TRS is in the process of replacing its current in-house pension administration software and the associated online reporting, employer access, and member access systems with a solution we are calling Gemini. Gemini will facilitate outreach to TRS members and employers and provide an interactive user experience, that increases self-service with secure, efficient access to reliable, accurate data. As part of this effort, in conjunction with legislative requirements for implementing defined contribution plans within TRS, we will be transitioning from annual employer reporting to employers reporting each pay period.

Purpose & Scope

This document provides the technical format and data requirements which are to be included in the Employer Reporting File layout. The file layout includes individual specifications for header, footer, and detail records that will be contained within the file. Additionally, the document includes a definition of key terminology used in the Employer Reporting File layout, general business rules pertaining to the file format, the fixed length of the file format as well as the details of the layout, fields and key rules for each individual data field.

NOTICE: Accuracy in reporting and payment is vital because benefits from TRS are based on service credit, creditable earnings, and contributions reported by employers. TRS's effectiveness in benefit administration rests largely on the reports provided by employers. By submitting your information using the format prescribed below, you are certifying the accuracy of the data. Although every effort has been made to ensure that the contents of this publication fully comply with the Illinois Pension Code (40 ILCS 5/16) and the Illinois Administrative Code (80IL Adm Code), this document does not have the authority to bind the System to any action contrary to law. Laws are subject to change. TRS is not responsible for any advice and/or guidance regarding any TRS matter received from a non-TRS source. Any TRS member or employer who relies upon non-TRS advice and/or guidance does so at his, her, or its risk. To be safe, advice and/or guidance from non-TRS sources should be confirmed with TRS. Please remember, the application of TRS laws and rules and the federal statutes and regulations governing TRS can be quite complicated and not fully understood nor appreciated by those who do not deal with TRS matters on a daily basis.

Key Terminology

Terminology	Description	Example(s)
Report Date	A Report Date represents the period for which the employer is submitting a payroll report	• The Report Date that an employer will use will vary based upon their payroll frequency and their chosen reporting frequency • Employers will have the opportunity to submit reports every pay period or to report on a monthly basis, combining all payrolls that occurred during the month into one report • Further information and examples for Report Date can be found under General Rule #7
Report Type	The Report Type indicates whether the report contains defined benefit information or defined contribution information	• An employer will include separate reports as part of their file if they have both defined benefit and defined contribution information to report. The report type will indicate whether the information being reported in the detail records below is for DB or DC purposes
Job Category	This field will indicate to what job category the referenced member belongs	• An employer will be responsible for determining which of the available Job Categories best fits each member • Current options include Teacher, Administrator, Counseling, and Other • Teacher includes contractual, non-contractual, and substitute teachers • Counseling would include School Counselors, Social Workers, School Nurses, Speech Pathologist, etc.

Terminology	Description	Example(s)
Contribution Category	Contribution Category is a field within the file layout which is used to "organize" members into different TRS contribution rate categories. Each member reported to TRS must belong to a Contribution Category which will be used to validate the contribution amounts. Currently, Tiers 1 and 2 have the same contribution rate of nine percent and Tier 3 has yet to be implemented. Contribution Category will currently be used differentiate between active members and non-contributory retired members. However, it will allow for future changes to current contribution rates or the introduction of new Tiers.	• Tier 1 vs Tier 2 status is determined by TRS and does not currently result in a change to the member's or employer's contribution rates • New members default to Tier 2 if their Tier is unknown • Tier 3 and a voluntary TRS Defined Contribution plan are scheduled to be implemented in the future • Retired members must be reported as such to prevent unnecessary contributions from being remitted or withheld
Adjustments	Adjustments are identified as transactions submitted to rectify information previously submitted. The Pay Period Begin and End Dates will indicate the payroll to which the correction is to be applied. Corrections to dollar amount fields must be submitted as the difference between the original amount and the adjusted amount.	• An employer who submitted a report for a member with incorrect information may correct the transaction in a subsequent report. The correction must include Pay Period Begin and End Dates that match the Pay Period Begin and End Dates of the original transaction • Example: For a payroll spanning January 15th to January 31st, 2019 wages for a specific member were originally reported as $1,250.00 but should have been reported as $1,500.00. The difference in salary of $250.00, along with the appropriate contributions, must be reported as an adjustment with a Pay Period Begin Date of 01152019 and a Pay Period End Date of 01312019 in a subsequent report • An employer with a monthly payroll frequency submitting a report for November 2019 that includes corrections (which were never reported) for June 2018, July 2018, and August 2018 must report three separate records with corresponding Pay Period Begin and End Dates for the original transactions, reflecting the missed contributions in addition to the regular contributions being reported for November 2019

Terminology	Description	Example(s)
Employment Begin Date	First day physically at work for a newly hired member. This field should not be used to report the member's hire date.	• Must be reported for new hires and rehires. • This date should be the first date the member is physically at work. • For rehires, this date should be the most recent date they started working, not their original start date.
Employment End Date	Last day paid for a terminated member. This date should be reported as the last day for which the member was paid (inclusive of any used vacation, sick, or personal leave days), not the date any such final payments were issued.	• Must be reported for members who will no longer be employed by the district
Payment Reason	The Payment Reason field allows TRS to parse out the different sources that will make up a member's total creditable earnings. This will allow TRS to validate that everything included in total creditable earnings are, in fact, creditable.	• An Employer must report an additional detail record for each payment reason for each member • See the TRS *Employer Guide* Chapter Three for further information regarding reportable earnings • Leave of Absence is used to report the work days the member is missing while on unpaid leave, even though there are no earnings to report • Examples for different Payment Reasons can be found in Appendix A

General Rules – Employer File Layout

1. Gemini requires all enrollment and contribution data to be submitted for processing in the new Gemini Contribution File format. This new format is necessary to allow for the transition from annual to per-pay period reporting. The Gemini Contribution File Layout is only supported in a fixed-length format.

2. Employers must report Demographic, Enrollment and Contribution information for all their TRS-covered employees to TRS in the manner prescribed in this record layout. The file layout below is a comprehensive list of fields for all the information which is needed by TRS for per-pay period reporting.

3. Employers will be required to inform TRS of their preferred reporting frequency of their retirement payroll data. Employers will have the option of reporting per-pay period or reporting monthly. Once an employer chooses a reporting frequency, they must submit the appropriate number of reports based on their selection. For example, if an employer chooses to report per-pay period, the employer must report separate files for each pay period based upon the payroll schedule they submitted to TRS at the beginning of the fiscal year. Those who chose to report monthly must include all payrolls that occurred each month in a single monthly report. Administrative Rules are currently being drafted regarding new due dates for monthly/pay-period reporting and any penalties that may apply. TRS will inform all employers when these rules have been finalized.

4. All contributions for each fiscal year are due to TRS by July 10th. To allow employers to remit the appropriate contributions to TRS by this deadline, they should report all of their payrolls that will cover the work performed during the fiscal year at the end of June, even if they will not be actually paying their members until July or August. Member contributions will be balanced with each report to make sure that TRS has received no more or less than the applicable member contribution rate of the reported creditable earnings. Previously, some employers have accelerated the payment of member contributions throughout the year in order to meet the July 10th deadline. This will not be permitted with the new reporting format and going forward, all employers must use the method described above. This applies to the acceleration of both THIS Fund and 0.58% Employer Contributions as well.

5. Employers can submit their files via TRS's Employer Portal. The file size must be smaller than 20MB in order to upload via the website. Employers also will have the option of entering their payroll information directly through the Employer Portal. In addition to being able to upload the files or enter data manually, employers will have the option of working with their payroll vendors to automate the transmission of payroll data to TRS, using RESTful Web API. A RESTful API is based on representational state transfer (REST) technology, an architectural style and approach to communications often used in web services development.

6. All records in a file will be processed sequentially by Gemini. They must be submitted in the following order: (Illustrated below)

   - Header Record – This will include information such as Employer, Report Date, Report Type, etc. There should be only one header row for the combination of Employer and Report Type, and Report Date in the file.

   - Detail Transaction Record(s) – The details follow the header row. Details should include demographic, enrollment and contribution data for all members being reported for the specific Employer and Report Type combination.

   - Footer Record – The footer record will provide totals and employer contributions for the data reported. There must be only one footer row for the combination of Employer and Report Type, and Report Date in the file.


```
Header Record

Detail Transaction Record
Detail Transaction Record
Detail Transaction Record
                        ...
Footer Record
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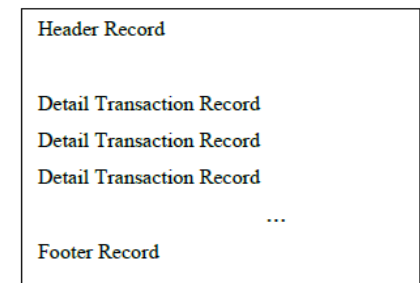
7. Each Report (Header-Detail-Footer) must be a unique combination of TRS Code, Report Date, and Report Type. For example, if the employer's reporting frequency (to TRS) is monthly, but they run payroll on a bi-weekly basis, then the file should contain one report; this report might contain two or more records, one per pay period for each member. The chart below explains how the Report Date differentiating each report will vary based on the employer's payroll frequency and chosen reporting frequency.

Payroll Frequency	Reporting Frequency	Report Date	Example(s)
Monthly	Monthly	First of the month	For the payroll run in December of 2019 the Report Date would be 12012019.
Semi-Monthly	Semi-Monthly	Pay date for each payroll	Members are paid twice a month on the 15th and the last day of the month. For November of 2019 the Report Dates would be 11152019 and 11302019.
	Monthly	First of the month	Members are paid twice a month on the 15th and the last day of the month. For November of 2019 these would be combined into one report with a Report Date of 11012019.
Bi-Weekly	Bi-Weekly	Pay date for each payroll	Members are paid every other Friday. For May of 2020 the Report Dates would be 05012020, 05152020, and 05292020.
	Monthly	First of the month	Members are paid every other Friday. For May of 2020 the Report Date would be 05012020 with detail records for three separate payrolls in the report.
Weekly	Weekly	Pay date for each payroll	Members are paid every Wednesday. For August of 2019, Report Dates would be 08072019, 08142019, 08212019, and 08282019.
	Monthly	First of the month	Members are paid every Wednesday. For August of 2019 the Report Date would be 08012019 with detail records for four separate payrolls in the report.
Multiple	Each pay period	Pay date for each payroll	Some members are paid bi-weekly (every other Friday) and others are paid semi-monthly (15th and end of the month). For November of 2019, Report Dates for the bi-weekly payrolls would be 11062019 and 11202019. Report Dates for the semi-monthly payrolls would be 11152019 and 11302019.
	Monthly	First of the month	Some members are paid bi-weekly (every other Friday) and others are paid semi-monthly (15th and end of the month). The Report Date for November of 2019 would be 11012019 with detail records for four separate payrolls in the report.

8. Files that are improperly formatted or contain invalid data (e.g., text data in numeric field) cannot be processed. TRS will reject the file and require the employer to resubmit the file in the correct format with valid data.
9. Certain fields are optional if TRS can process the record without the field being populated by the employer. Optional fields must be reported filled with spaces if no data is reported.
10. Certain fields are conditional, meaning that if one field is populated for the record, another field will also be required. For example, if the Employment End Date field is populated, the Employment End Reason field must also be populated.
11. If certain fields are required, TRS will not be able to process the record if those required fields are not reported or if they are reported incorrectly. (Note: Whether a field is Optional (O), Conditional (C), Required (R) for either a Defined Benefit (DB) report or Defined Contribution (DC) report is indicated in the column called O/C/R in the field description below.)
12. Members will be enrolled with TRS electronically; Employers must provide SSN, Name, Date of Birth, Address, and the Employment details for a member's enrollment. Employment details are required when a member is hired or rehired or upon any change in employment which required a change in Job Category, Employment Type, Contribution Category, Payroll Frequency, Full Annual Rate, Full Time Equivalent Percentage, and Contract Days. Please pay special attention to rehires; submit the employment details when the member is rehired using the most recent employment date, not the original date (when they were first hired) of employment.
13. All alphanumeric fields must be left-justified and right-filled with spaces.
14. Numeric (amount, hours etc.) fields such as Contribution must be zero-filled, right-justified, use two decimal positions (unless otherwise specified in the individual field), and include a decimal point. For example, if the member's contribution is $143.75, then 000143.75 must be placed in the Contribution field. In addition, if the member contribution is a whole dollar amount, such as $143.00, then 000143.00 must be placed in the Contribution field.
15. Employer Contributions are not required in the detail record unless reporting Defined Contribution data (currently pending further legislative input). For the Defined Benefit Plan, employer contributions will be calculated by Gemini based on the earnings and Contribution Category of a member.
16. Do not include the (+/-) sign in an amount field. A separate corresponding sign field exists for every amount field in the detail record format.
17. The Gemini system will perform various validations on the data reported by Employers to determine if the amounts can be posted to individual member accounts. When certain discrepancies are found the system will assign an error code requiring the Employers to resolve the errors prior to the information being accepted by TRS.
18. Adjustments to previously reported data which affects salary and contributions must be submitted in the file as the difference between the original amount and the adjusted amount. If corrections are required to anything other than salary and contributions, adjustments should be reported as the correct amount or value, rather than the change in the amount or value. Changes can also be made using the Employer Self Service (ESS) portal or by contacting TRS who can make them on behalf of the employer.
    - Name and address changes for existing members must be reported electronically by Employers. Gemini will update the information in the member's TRS record when a change is detected between the existing member's information and the reported data from the employer.
19. Highly compensated members may receive salary in a plan year that exceeds limits for the salary, member, and employer contributions to qualified TRS retirement systems as set forth in IRC 401 (a)(17). These limits apply to employees who established TRS membership after June 30, 1996. These limits vary per plan year and can be found on the IRS website. The portion of salary that exceeds the limit for that plan year should be reported in the Earnings that exceed Salary Limits field with no contributions, while still reporting Days Paid.
20. Highly compensated members may receive salary in a plan year that exceeds limits for the salary, member, and employer contributions to TRS for Tier 2 members. These limits vary per plan year and can be found on the TRS website. The portion of salary that exceeds the limit for that plan year should be reported in the Earnings that exceed Salary Limits field with no contributions, while still reporting Days Paid.

21. Employers / File Providers may report multiple combinations of Employer, Report Type, and Report Date in one file. Each combination must be separated out into a unique Header – Detail – Footer. For example, an employer who has members who participate in a TRS associated Defined Contribution plan can report the details related to those members in different reports within the same file (differentiated by Report Type). The file must contain multiple sets (Header – Detail – Footer) for each combination; one Header – Detail – Footer for all Defined Benefit Details for their members and another Header – Detail – Footer containing the Defined Contribution details for their members who participate.

22. Employers / File Providers should submit one Regular Pay record for a member per pay period. For example, a member paid on a weekly payroll frequency who is reported by an employer on a semi-monthly reporting frequency to TRS must include a minimum two regular transactions, one per pay period. Additional records may be reported when a Payment Reason other than Regular Pay is used; a list of various payment reasons is provided below.

23. Employer Contribution files being submitted electronically must be named as follows: 'yyyymmddXXXAAAAAAA.txt' or, if submitting a compressed file, it must be named as follows: 'yyyymmddXXXAAAAAAA.ZIP'

    - The file name must include the date the file is being uploaded (today's date) in the yyyymmdd format.
    - XXX in the file name should be a numeric value (e.x. 001) which will make the file name unique for each submission. If the file is submitted to TRS multiple times during the same day, this number will allow the file name to be unique.
    - The AAAAAAA is the TRS Code that is set at seven digits in length. Each Employer or File Provider (employer that reports for multiple Employers) is assigned a TRS Code which must be included in the name of the file.
    - For example, the file name for the November 2018 Payroll Report which is uploaded by 084-1860 – Springfield School District 186 (employer submits own file) on November 16th, 2018 must be named '201811160010841860.txt' or '201811160010841860.ZIP' if compressed.

Header Record Format

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Length				
Record Type	DB = R DC = R	1	1	1	Field that designates this as a header, detail, or footer record	A	**H** = Header	• This field must contain a value of H since this is a header record.
Report Type	DB = R DC = R	2	3	2	Indicates the grouping of data on Defined Benefit vs. Defined Contribution	N	**01** = Defined Benefit **02 =** Voluntary Defined Contribution **03** = Tier 3 Defined Contribution	• Separate reports must be submitted for each report type.
Format Version	DB = R DC = R	4	6	3	Indicates which file layout format the employer is using	N	000	• This field must contain a value of 000 since this is currently the only acceptable file format.
TRS Code	DB = R DC = R	7	13	7	A unique number that identifies the employer	N		• A unique number assigned by TRS that identifies the employer. • This number is fixed at seven digits. • The first three characters are based upon the county the employer is located in. • The last four are based on the employer's school district number.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Length				
Report Date	DB = R DC = R	14	21	8	Represents the year, month and day of the contribution report being submitted.	N	MMDDYYYY Example: November 15, 2018 would be reported as **11152018**	• A Report Date is the period for which the employer is submitting the contribution report. This will coincide with the pay dates provided by the employer to TRS during the beginning of the fiscal year when payroll schedules are reported through the Employer Portal. • If reporting each payroll separately, the Report Date should be the pay date of the payroll being reported. • If combining multiple payrolls into monthly reports, the Report Date should be the first of the month being reported.
File Creation Date	DB = R DC = R	22	29	8	Date the submitted file was created	N	MMDDYYYY Example: November 27, 2018 would be reported as **11272018**	• This date should not be modified based upon payroll frequency or reporting frequency. It must strictly be the date the file was created.

*O/C/R = Optional/Conditional/Required

Detail Record Format

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Record Type	DB = R DC = R	1	1	1	Field that designates this as a header, detail, or footer record	A	**D** = Detail	• This field must contain a value of D since this is a detail record.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
SSN	DB = R DC = R	2	10	9	Represents the Social Security Number of member being reported	N	000000000 – 899999999 Per the Social Security Administration, the following combination are not used in valid SSNs: First Three Digits: 000,666, or 900-999 Middle Two Digits: 00 Last Four Digits: 0000	• Employers must report a valid SSN for all members, as shown on the member's Social Security card. • SSNs reported with invalid combinations will result in the transaction receiving an error status, which can delay contributions and service being posted to the member's account. • Incorrect SSNs may result in contributions posting to the wrong member's account or an invalid member account being created. • SSN will not be considered valid if it is reported as the same digit repeated (ex. 111111111).

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Prefix	DB = O DC = O	11	13	3	Represents the prefix of the member's name	A	**MR** = Mr. **MRS** = Mrs. **MS** = Miss **MZ** = Ms. **DR** = Doctor **SR** = Sister **FR** = Father	• This field must be left justified filled with spaces to the right. • If no data is reported, fill with spaces.
First Name	DB = R DC = R	14	63	50	Represents the member's first name	A		• This field must reflect the member's legal name as maintained on the member's employment record. • This field must be left justified filled with spaces to the right.
Middle Name	DB = O DC = O	64	113	50	Represents the member's middle name(s)	A		• This field must reflect the member's legal name as maintained on the member's employment record. • This field must be left justified filled with spaces to the right. • If no data is reported, fill with spaces.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Last Name	DB = R DC = R	114	163	50	Represents the member's last name(s)	A		• This field must reflect the member's legal name as maintained on the member's employment record. • This field must be left justified filled with spaces to the right.
Suffix	DB = O DC = O	164	166	3	Represents the suffix of the member's name	A	**JR** = Junior **SR** = Senior **I** = First **II** = Second **III** = Third **IV** = Fourth **V** = Fifth **VI** = Sixth **ESQ** = Esquire **PHD** = Ph.D	• If no data is reported, fill with spaces. • This field must be left justified filled with spaces to the right.
Gender	DB = R DC = R	167	168	2	Represents the member's gender	N	**01 =** Female **02 =** Male	• The member's gender is used by TRS for actuarial valuations and for retiree health insurance.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Date of Birth	DB = R DC = R	169	176	8	Represents the member's date of birth	N	MMDDYYYY Example: April 27, 1948 would be reported as **04271948**	• A member's birth date is required to enroll new members and for all records going forward. • A blank or 00000000 will result in an error.
Pay Period Begin Date	DB = R DC = R	177	184	8	Represents the date the pay period began	N	MMDDYYYY Example: November 15, 2018 would be reported as **11152018**	• A Pay Period Begin Date is the date which reflects the beginning of the period in which the wages were earned (regardless of when they were paid). • Pay Period Begin Date provides a means for employers to report adjustments to previously reported data. Adjustments must have a Pay Period Begin Date in the past as compared to the Report Date. • This date must match the payroll schedule that was submitted at the beginning of the fiscal year. • If payroll is supplemental, Pay Period Dates should still be reflective of the payroll schedule.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Pay Period End Date	DB = R DC = R	185	192	8	Represents the date the pay period ended	N	MMDDYYYY Example: November 30, 2018 would be reported as **11302018**	• A Pay Period End Date is the date which reflects the end of the period in which the wages were earned (regardless of when they were paid). • Pay Period End Date provides a means for employers to report adjustments to previously reported data. Adjustments must have a pay period end date in the past as compared to the Report Date. • This date must match the payroll schedule that was submitted at the beginning of the fiscal year. • If payroll is supplemental, Pay Period Dates should still be reflective of the payroll schedule.
Pay Date	DB = R DC = R	193	200	8	Represents the actual date of payment for the pay period	N	MMDDYYYY Example: November 30, 2018 would be reported as **11302018**	• This date will be used to match with the Payroll Schedule(s) that employers will submit to TRS annually through the Employer Portal

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Payroll Frequency	DB = R DC = R	201	202	2	Represents how frequently the member is paid	N	**01** = Monthly **02** = Semi-monthly **03** = Bi-weekly **04** = Weekly	• This value must correspond to the member's pay schedule. • This will allow TRS to validate the dates each member is being paid, even if an employer has different payment frequencies for different members.
Employment Begin Date	DB = C DC = C	203	210	8	First day physically at work for a newly hired member	N	MMDDYYYY Example: November 15, 2018 would be reported as **11152018**	• This date must be reported for new hires and rehires. • This date should be the first date the member is physically at work. • For rehires, this date should be the most recent date they started working, not their original start date.
Employment End Date	DB = C DC = C	211	218	8	Last day paid for a terminated member (inclusive of all used vacation, sick, and personal leave days)	N	MMDDYYYY Example: November 15, 2018 would be reported as **11152018**	• This date must be reported for members who will no longer be employed by the district.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Employment End Reason	DB = C DC = C	219	220	2	Reason for end of current employment	N	**01** = Terminated **02** = Death	• This field must be reported for members with an Employment End Date. • Terminated is used for any reason for leaving besides death (terminated, resigned, RIFed, separated, etc.).

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Employment Type	DB = C DC = C	221	221	1	Type of employment based upon TRS definitions	A	**F** = Full Time **P** = Part-Time Contractual **S** = Substitute **H** = Part-Time Non-Contractual (Hourly) **E** = Extra-Duty	• If a member concurrently works under multiple types, report all work as the highest type as listed in the order in Available Values. • **Full Time:** Employed for four or more clock hours per day and for five days a week (Monday through Friday) with an employment agreement to work a specified period with an established annual salary rate. • **Part-Time Contractual:** Employed for fewer than four clock hours per day or five days per week with an employment agreement to work a specified period with an established annual salary rate. • **Substitute:** Employed as a temporary replacement of another teacher, regardless of the length of employment or rate of pay. • **Part-Time Non-Contractual(Hourly):** Employed for fewer than four clock hours per day or five days per week, while paid on an hourly or daily basis without an established annual salary rate. • **Extra-Duty:** Performs only extra duties that do not require licensure while also employed as a contractual teacher (F or P) by another TRS-covered employer.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Job Category	DB = R DC = R	222	223	2	Represents to what category the member's position belongs	N	**01** = Teacher **02** = Administrator **03** = Counseling	• The employer should provide the Job Category that best describes the member's position. • Teacher includes contractual, non-contractual, and substitute teachers. • Counseling includes School Counselors, Social Workers, School Nurses, Speech/Language Pathologist, etc.
Contract Days	DB = C DC = C	224	226	3	Number of days in the school term or the member's employment agreement, whichever is greater	N	180-265	• This field is required for **F** and **P** Employment Types. • This value cannot be less than 180 for **F** and **P** Employment Types. • Leave this field as 000 for **S, H** and **E** Employment Types.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Contribution Category	DB = R DC = R	227	228	2	Represents the contributory status of the member and under which they should be contributing	N	**01** = Tier 1 DB **02** = Tier 2 DB **03** = Voluntary DC **04** = Tier 3 DB **05** = Tier 3 DC **99** = Retired	• Tier 1 vs Tier 2 status is determined by TRS and does not currently result in a change to the member's or employer's contribution rates. • New members default to Tier 2 if the Tier is unknown. • Tier 3 and a voluntary TRS Defined Contribution plan are scheduled to be implemented in the future. • The Retired Contribution Category should be used for both traditional and disability retirement recipients.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
FTE Percentage	DB = C DC = C	229	231	3	Whole number percentage of the Full Time Equivalent salary the member is receiving	N	10-100 Example: A member receiving 50% of their Full Time Equivalent salary would be reported as **050**	• This field must include whole numbers only. • This field is only required for **F** and **P** Employment Types. • This field must be right justified with leading zeros.
Full Annual Rate	DB = C DC = C	232	240	9	Full rate member is expected to receive for the full year	N	000000.00 – 999999.99 Example A: A member whose base salary rate for the year is $100,000 and who does not have any portion of their TRS contributions paid by their employer would be reported as **100000.00** Example B: A member whose base salary rate for the year is $90,000 and whose employer pays the full 9% factor of their TRS contributions would be reported as **098901.09** (90,000 x 1.098901)	• This field is only required for **F** and **P** Employment Types. • For **P** Employment Types the Full Annual Rate must be representative of the part-time schedule. • Full Annual Rate should include any board-paid TRS contributions. • This field must be right justified with leading zeros.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Payment Reason	DB = R DC = O	241	242	2	Reason for salary reported in this payment record	A	**BS** = Base Salary Ex: Salary for regular contractual teaching duties for **F** and **P** Employment Types or wages for **H** and **S** Employment Types **ED** = Extra-Duty/Stipends Ex: Payments for extra duties that are related to teaching or the academic program or involve supervising students **LE** = Licensed Extra-Duty Outside Contract Calendar Ex: Licensed extra-duty performed outside the member's normal calendar for which days worked are reportable for service credit **FB** = Flexible Benefit Plan Ex: Salary option offered in lieu of health insurance coverage **TX** = Board Payments to a qualified tax-deferred plan Ex: Contributions to qualified plans eligible for tax-deferral under the Internal Revenue Code, Sections 401(a), 403(b), and 457(b) **LS** = Lump Sum Payments Ex: Severance Payments, Bonuses, Payment for unused vacation, sick, or personal leave days. **SS** = Summer School earnings Ex: Wages for performing summer duties that require teacher licensure **BW** = Back Wage Settlement Payment Ex: Payment made due to retroactive contract settlements, corrections to salary schedule placement, or settlement agreements **LA** = Unpaid Leave of Absence Ex: Member is on a board approved unpaid leave of absence **SB** = Sabbatical Ex: Member is on an approved sabbatical under the terms of the Illinois School Code **ML** = Military Service Ex: Member is absent due to military service **NC** = Non-Contributory Ex: Earnings on a member's paycheck that is not reportable to TRS	• The employer must report an additional detail record for each payment reason for each member. • See the TRS *Employer Guide* Chapter Three for further information regarding reportable earnings. • **LA** is used to report the work days the member is missing while on unpaid leave, even though there are no earnings to report. • **LE** should be used when the member performed extra duties requiring licensure during the pay period so the Days Paid can be reported for service credit. **ED** should not have Days Paid reported with it. Ex: a member who does Behind the Wheel during the school year on days they already worked should be reported as **ED** with no Days Paid associated with it. A member who does Behind the Wheel on weekdays during winter break would be reported as **LE** with their Days Paid reported as well. • **NC** should only be used to report non-contributory earnings for a member who also has contributory earnings within the same reporting period.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Deferred	DB = R DC = O	243	243	1	Indicates if earnings reported under the preceding Payment Reason were deferred	A	**Y** = Yes **N** = No	• This field is used to flag earnings for an employee that were earned during the school year but are being paid out to them after their working days for the school year are done. • For example, a full-time member is a regular 180 day teacher but their pay for the school year is spread out over the employer's 12 month fiscal year. The pay the employee receives in the summer months (ex. July and August) after they are done working for the school year should be marked as Deferred.
Increase/Decrease Earnings	DB = R DC = O	244	244	1	Indicates whether reported earnings are a positive or negative amount	A	+ = Positive/Increase − = Negative/Decrease	• Negative values are used to facilitate the reporting of adjustments to certain fields. • When reporting negative earnings, the adjustment must reflect Pay Period Dates prior to the Report Date.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Earnings	DB = R DC = O	245	253	9	Money earned for the specified Payment Reason	N	000000.00 – 999999.99 Example A: A member whose base salary earnings for the pay period are $4,000 and who does not have any portion of their TRS contributions paid by their employer would be reported as **004000.00** Example B: A member whose base salary earnings for the pay period are $4,000 and whose employer pays the full 9% factor of their TRS contributions on base salary would be reported as **004395.60** (4,000 x 1.098901)	• Earnings must include any board-paid TRS contributions using the appropriate factor, rather than benefit number from payroll.
Increase/Decrease Earnings that exceed Salary Limits	DB = R DC = O	254	254	1	Indicates whether reported excess earnings are a positive or negative amount	A	+ = Positive/Increase − = Negative/Decrease	• Negative values are used to facilitate the reporting of adjustments to certain fields. • When reporting negative excess earnings, the adjustment must reflect Pay Period Dates prior to the Report Date.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Earnings that exceed Salary Limits	DB = R DC = O	255	263	9	Earnings paid after the member has exceeded either the IRS 401(a)(17) or TRS Tier 2 pensionable limits for the fiscal year	N	000000.00 – 999999.99 Example A: A member whose base salary earnings that exceeded annual IRS limits for the pay period are $6,000 and who does not have any portion of their TRS contributions paid by their employer would be reported as **006000.00** Example B: A member whose base salary earnings that exceeded annual TRS Tier 2 limits for the pay period are $3,000 and who does not have any portion of their TRS contributions paid by their employer would be reported as **003000.00**	• This field must include any board-paid TRS contributions. • This field is only required if a member's total creditable earnings for the current fiscal year have exceeded either the IRS or Tier 2 limitations for that year. • The portion of a member's earnings that exceeds the limits in a Pay Period must be calculated by adding up all the creditable earnings reported to TRS in a fiscal year and comparing that total against the IRS limit for that fiscal year. • IRS 401(a)(17) limits only apply to employees who established TRS membership after June 30, 1996.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Increase/Decrease Contributions	DB = R DC = R	264	264	1	Indicates whether reported contributions are a positive or negative amount	A	+ = Positive/Increase – = Negative/Decrease	• Negative values are used to facilitate the reporting of adjustments to certain fields. • When reporting negative contributions, the adjustment must reflect Pay Period Dates prior to the Report Date.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Contributions	DB = R DC = R	265	273	9	The amount of contributions paid by the member or, for DB plans only, on the member's behalf	N	000000.00 – 999999.99 Example A: A member earned $2,000 in TRS creditable earnings in the pay period. The member's 9% contribution would be reported as **000180.00** Example B: A member earned $2,197.80 in TRS creditable earnings in the pay period, including their full 9% factor of board-paid TRS contributions. The member's 9% contribution would be reported as **000197.80**	• This field is required for all Contribution Categories other than **99** (Retired). • TRS expects the exact member contribution rate of the reported creditable earnings in this field. Accelerating Contributions is not permitted with this new reporting format. • Any non-zero amount would result in an error if the member is retired. • This field must be right justified with leading zeros.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Increase/Decrease THIS Contributions	DB = R DC = O	274	274	1	Indicates whether reported THIS Contributions are a positive or negative amount	A	+ = Positive/Increase − = Negative/Decrease	• Negative values are used to facilitate the reporting of adjustments to certain fields. • When reporting negative THIS Contributions, the adjustment must reflect Pay Period Dates prior to the Report Date.
THIS Contributions	DB = R DC = O	275	283	9	The amount of the member's contribution to the THIS Fund	N	000000.00 – 999999.99 Example: A member earned $3,000 in TRS creditable earnings during the pay period. Their (currently) 1.24% THIS Fund Contribution would be reported as **000037.20**	• Any non-zero amount would result in an error if the member is retired. • TRS expects current THIS Fund rate of the member's reported creditable earnings in this field. Accelerating Contributions is not permitted with this new reporting format. • This field must be right justified with leading zeros.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Increase/Decrease Employer Defined Contributions	DB = O DC = R	284	284	1	Indicates whether reported employer defined contributions are a positive or negative amount	A	+ = Positive/Increase – = Negative/Decrease	• Negative values are used to facilitate the reporting of adjustments to certain fields. • When reporting negative employer defined contributions, the adjustment must reflect Pay Period Dates prior to the Report Date.
Employer Defined Contributions	DB = O DC = R	285	293	9	Contributions made to a TRS connected DC plan by the employer	N	000000.00 – 999999.99 Example: An employer contributes $200 to a member's TRS Defined Contribution Plan. It would be reported as **000200.00**	• This field will be used for reporting contributions made by employers to TRS associated defined contribution plans. • The type of plan will be determined using the Contribution Category and Report Type. • This field must be right justified with leading zeros

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Docked Days	DB = R DC = O	294	299	6	Number of days in period for which member was docked	N	000.00 – 999.99 Example: A member is docked 2.5 days during the pay period. This would be reported as **002.50**	• This field represents total docked days in pay period, rounded out to two decimal places. • The field must be right justified with leading zero. • This field does not need to be adjusted to the specific pay period in which the day(s) was actually missed. Instead it can be reported with the payroll when the member's pay is docked. However, it must be adjusted to at least be in the correct fiscal year when the day(s) was missed. • Docked days should only be reported with the BS (Base Salary) Payment Reason. They do not need repeated with every payment reason.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Sick Leave/Personal Days	DB = R DC = O	300	305	6	Current combined balance of sick leave and personal time, reported as days	N	0000.0 – 9999.9 Example: A member's current balance of sick leave and personal days is 83.5. This would be reported as **0083.5**	• The field represents the number of days rounded to the nearest tenth by the employer. • If the employer tracks leave time in hours, it is their responsibility to determine what that translates to in days. • This field must be right justified with leading zeros. • Personal Leave days should only be included in this total if they are available to use as Sick Leave at the given employer

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				

Days Paid	DB = R DC = O	306	307	2	Number of days for which the member was paid during the pay period	N	00 – 99
							
							Example A:
							A member worked six full days and two half days. Their Days Paid should be reported as **08**
							
							Example B:
							A member worked 12 partial days. Their Days Paid should be reported as **12**
							
							Example C:
							A member is on an unpaid leave of absence. During this pay period they missed 15 days for which they would have been paid. Their Payment Reason should be reported as **LA** and their Days Paid as **15**
							
							Example D:
							A member started and unpaid leave of absence in the middle of the pay period. They were paid for seven days and then missed eight more work days while on leave. Their employer should include two detail records for the member, one for their base salary reported as **BS** in the Payment Reason field with a Days Paid of **07,** and a second detail record with a **LA** reported in the Payment Reason Field with a Paid Days reported as **08.**
								• This field must contain whole number days only.
								• Report the total number of days, Monday through Friday, during the school year for which the member performed duties requiring licensure. See the TRS Employer Guide Chapter Six for further information on days that earn service credit.
								• Do not combine partial days into full day equivalents.
								• Do not include:
								  ○ Unpaid snow days
								  ○ Unpaid holidays and vacations
								  ○ Days during which only extra duties not requiring licensure were performed
								  ○ Saturdays, unless the day qualifies as a day of service and the service was required due to a lawful day of attendance
								  ○ Days paid by lump sum but not worked, such as accumulated vacation and sick days or contract buy-outs
								• If payment reason is **LA,** this field should be used to report the days for which the member would have been paid were they not on leave (Work days missed).

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Post-Retirement Hours	DB = C DC = O	308	313	6	Number of hours a retired member worked in the pay period. Any days during which the member worked more than five hours, should only be recorded as five hours.	N	000.00 – 999.99 Example: A retired TRS member works five days in the pay period working four, three, seven, four, and seven hours respectively. Their total hours worked during the pay should be reported as **021.00**	• This field is only required if the Employment Type is Retired. • This field must only include work that counts towards TRS post-retirement limitations. See the TRS Employer Guide Chapter 10 for further information on post-retirement employment. • If a member works more than five hours in any one day, their number of hours worked that day must only be recorded as five hours. • Status would need to be changed from retired, the beginning of the pay period following 601st (variable maximum) hour of post-retirement work. • This field must be right justified with leading zeros.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Balanced Calendar	DB = C DC = O	314	314	1	Indicates whether the member is working on a balanced (year-round) calendar	A	Y = Yes N = No	• This field is only required for Employment Types F and P.
Email Address	DB = O DC = O	315	389	75	Member's current email address	A		• This field must be left justified with spaces to the right.
Phone	DB = R DC = O	390	399	10	Member's contact phone number	N		• If the employer does not have phone number for the employee this field can be field with zeros, otherwise, a Ten-digit phone number required.
Address Line 1	DB = R DC = O	400	449	50	Member's current mailing address	A	Valid characters are: A-Z 0-9 Space Dash or Hyphen Forward Slash	• Post Office Boxes or Care Of (C/O:) should always be reported in Address Line 1.
Address Line 2	DB = O DC = O	450	499	50	Member's current mailing address	A	Valid characters are: A-Z 0-9 Space Dash or Hyphen Forward Slash	
City	DB = R DC = O	500	524	25	Member's current mailing address	A		

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
State	DB = R DC = O	525	526	2	Member's current mailing address	A	A list available state values can be found in Appendix B	• This field must be a valid United States Postal Code for any US State, Territory, Possession, or Armed Forces Office (APO/FPO/DPO).
Zip Code	DB = R DC = O	527	535	9	Member's current mailing address	A	Left justified with spaces to the right	• Must be AT LEAST five digits
Country Code	DB = O DC = O	536	537	2	Member's current mailing address	A	A list of available country codes can be found in Appendix C	• This field is only required if entering a foreign address.

*O/C/R = Optional/Conditional/Required

Footer Record Format

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Record Type	DB = R DC = R	1	1	1	Field that designates this as a header, detail, or footer record	A	**F** = Footer	• This field must contain a value of F since this is a header record.
Report Type	DB = R DC = R	2	3	2	Indicates the grouping of data on Defined Benefit vs. Defined Contribution	N	**01** = Defined Benefit **02 =** Voluntary Defined Contribution **03** = Tier 3 Defined Contribution	• Separate reports must be submitted for each report type.
Format Version	DB = R DC = R	4	6	3	Indicates which file layout format the employer is using	N	000	• This field must contain a value of 000 since this is currently the only acceptable file format.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
TRS Code	DB = R DC = R	7	13	7	A unique number that identifies the employer	N		• A unique number assigned by TRS that identifies the employer. • This number is fixed at seven digits. • The first three characters are based upon the county the employer is located in. • The last four are based on the employer's school district number.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Report Date	DB = R DC = R	14	21	8	Represents the year, month and day of the contribution report being submitted.	N	MMDDYYYY Example: November 15, 2018 would be reported as **11152018**	• A Report Date is the period for which the employer is submitting the contribution report. This will coincide with the pay dates provided by the employer to TRS during the beginning of the fiscal year when payroll schedules are reported through the Employer Portal. • If reporting each payroll separately, the Report Date should be the pay date of the payroll being reported. • If combining multiple payrolls into monthly reports, the Report Date should be the first of the month being reported.
Record Count	DB = R DC = R	22	27	6	Indicates the total number of detail records reported	N		• This count should only include records marked as **D**.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Increase/Decrease Total Earnings	DB = R DC = O	28	28	1	Indicates whether reported earnings are a positive or negative amount	A	+ = Positive/Increase − = Negative/Decrease	• Negative values are used to facilitate the reporting of adjustments to certain fields. • When reporting negative earnings, the adjustment must reflect Pay Period Dates prior to the Report Date.
Total Earnings	DB = R DC = O	29	41	13	Total Monies earned for all Payment Reasons	N	0000000000.00 – 9999999999.99	• This field must include any board-paid TRS contributions using the appropriate factor, rather than benefit number from payroll. • This field must be right justified with leading zeros.
Increase/Decrease Total Earnings that exceed Salary Limits	DB = R DC = O	42	42	1	Indicates whether reported excess earnings are a positive or negative amount	A	+ = Positive/Increase − = Negative/Decrease	• Negative values are used to facilitate the reporting of adjustments to certain fields. • When reporting negative excess earnings, the adjustment must reflect Pay Period Dates prior to the Report Date.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Total Earnings that exceed Salary Limits	DB = C DC = O	43	55	13	Total Earnings paid after the member has exceeded the IRS pensionable limits for the fiscal year	N	0000000000.00 – 9999999999.99	• This field must include any board-paid TRS contributions. • This field is only required if any member's total creditable earnings for the current fiscal year have exceeded the IRS or Tier 2 limitations for that year. • The portion of any member's earnings that exceeds the applicable limit in a Pay Period must be calculated by adding up all the creditable earnings reported to TRS in a fiscal year and comparing that total against the limit for that fiscal year.
Increase/Decrease Total Contributions	DB = R DC = R	56	56	1	Indicates whether reported contributions are a positive or negative amount	A	+ = Positive/Increase − = Negative/Decrease	• Negative values are used to facilitate the reporting of adjustments to certain fields. • When reporting negative contributions, the adjustment must reflect Pay Period Dates prior to the Report Date.

| Field Name | O/C/R* | Columns | | | Description | Format | Available Values | Rules and Additional Information |
		From	To	Len				
Total Contributions	DB = R DC = R	57	69	13	The total amount of contributions paid by all members	N	0000000000.00 – 9999999999.99	• This field is required for all Contribution Categories other than **99** (Retired/Non-Contributory). • Any non-zero amount would result in an error if the member is retired. • This field must be right justified with leading zeros.
Increase/Decrease Total THIS Contributions	DB = R DC = O	70	70	1	Indicates whether reported total THIS Contributions are a positive or negative amount	A	+ = Positive/Increase – = Negative/Decrease	• Negative values are used to facilitate the reporting of adjustments to certain fields. • When reporting negative THIS Contributions, the adjustment must reflect Pay Period Dates prior to the Report Date.
Total THIS Contributions	DB = R DC = O	71	83	13	The total amount of the members' contribution to the THIS Fund	N	0000000000.00 – 9999999999.99	• This field must be right justified with leading zeros.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Increase/Decrease Total Employer Defined Contributions	DB = O DC = R	84	84	1	Indicates whether reported total employer defined contributions are a positive or negative amount	A	+ = Positive/Increase − = Negative/Decrease	• Negative values are used to facilitate the reporting of adjustments to certain fields. • When reporting negative employer defined contributions, the adjustment must reflect Pay Period Dates prior to the Report Date.
Total Employer Defined Contributions	DB = O DC = R	85	97	13	Total Contributions made to a TRS connected DC plan by the employer	N	0000000000.00 – 9999999999.99	• This field will be used for reporting contributions made by employers to TRS associated defined contribution plans. • The type of plan will be determined using the Contribution Category and Report Type. • This field must be right justified with leading zeros.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
File Creation Date	DB = R DC = R	98	105	8	Date the submitted file was created	N	MMDDYYYY Example: November 27, 2018 would be reported as **11272018**	• This date should not be modified based upon payroll frequency or reporting frequency. It must strictly be the date the file was created.

*O/C/R = Optional/Conditional/Required

Frequently Asked Questions

General

- When will this new reporting method be implemented?
  - Our goal is to go live with the new reporting system on July 1, 2020.
- Why is TRS making this change?
  - PA 100-0769 requires TRS to offer an optional Defined Contribution plan for all members, regardless of Tier. Defined Contribution plans inherently come with certain reporting requirements which necessitate the move from annual reporting to pay period reporting.
- What is required of employers during implementation?
  - TRS has been working with a pilot group of approximately 30 employers as well as several payroll vendors in the development of a new file layout for reporting data. Once this layout is published, TRS expects districts that do in-house programming as well as districts who use other vendors to start development based on the requirements set in the file layout. Testing will begin in the fall of 2019.
- How will contribution due dates and related penalties be affected by this new reporting method?
  - TRS is updating the Administrative Code to reflect the changes in employers' expected reporting frequency. Once these new rules have been established TRS will communicate them to all employers.

Implementation

- When will testing begin?
  - The target date to begin testing files is the fall of 2019. TRS will notify all stakeholders once we are ready to accept test files. All employers intending to report by submitting files will need to test their file(s) with TRS before live reporting begins in July of 2020.
- Will testing be for vendors only or can employers participate as well?
  - Vendors will be expected to test with TRS as well as any district who does in-house programming. If your district uses a vendor outside of the current vendor work group, we ask that you communicate with them to make the required changes. The current vendor work group includes Skyward, Powerschool, Tyler Technology (Infinite Visions), SDS, CIMS and Alio (Weidenhammer).

Reporting

- Can I change my Reporting Frequency, and if so when?
  - Payroll reporting frequency changes are allowed at any time throughout the year.
- How often do I now need to report to TRS?
  - Employers will be required to inform TRS of their preferred reporting frequency of their retirement payroll data. Employers will have the option of reporting per-pay period or reporting monthly. Once an employer chooses a reporting frequency, they must submit the appropriate number of reports based on their selection. For example, if an employer chooses to report per pay period, the employer must report separate files for each pay period based upon the payroll schedule they submitted to TRS at the beginning of the fiscal year. Those who chose to report monthly must include all payrolls that occurred each month in a single monthly report. Once the voluntary Defined Contribution plan is implemented, those members who are enrolled in the plan must have their DC information reported every pay period to comply with federal defined contribution plan requirements.

- If a payroll calendar for a district is geared towards hourly employees and is two weeks in arrears (Ex. 8/16 – 8/31 payroll has a pay date of 9/14) but these same dates are used for contractual employees, the district would be reporting 0 days on the first pay period of the year assuming the contractual teacher school calendar started 9/1. Is this ok or does TRS expect a separate schedule for contractual employees?
  - TRS expects employers to submit each separate Payroll Schedule they use for different populations of employees. Employers will have the ability to submit their Payroll Schedules using the TRS Employer Portal.
- If an employer uses an annual option for some stipends/bonuses due to tax concerns (taxes are computed on an annualized amount, for example if $2,000 is paid as a lump sum on a semi-monthly basis, taxes are computed on $24,000, if it's paid on an annual frequency, it's figured as $2,000), will TRS allow for an annual payroll frequency option?
  - In submitting your Payroll Schedules to TRS, you will have the ability to flag certain pay periods or add extra pay dates for special payrolls like in the above example.
- How will federally funded salaries be reported in the new system?
  - Federally funded contributions will not be collected on an individual basis. Within the per-pay period reporting process you will be given the opportunity to report the total federally funded salaries and the employer contribution due on federally funded salaries at the employer level.
- Will an error with one member/record cause my entire file to be rejected?
  - No. Errors or edits within an individual member record will just reject that record or require further action on your part regarding that record's contents. Errors in the header of a file that prevent us from positively identifying the employer or the period to which the report applies will cause the whole file to be rejected.

Adjustments

- What if the contributions I submit do not equal the amount TRS expects to receive based upon my reports?
  - You will have to correct the discrepancy. The proper method for making these corrections or adjustments is still being determined.
- How will adjustments to previously reported information be handled? Does the procedure change when adjustments are for large stretches of time or cover a period prior to the implementation of the new, more frequent reporting method?
  - Full procedures for adjustments are still being determined. Regarding larger scale adjustments, the plan is to provide employers with a separate method for smoothing the change over a range of time, rather than submitting several different per-pay period adjustments.

New Requirements

- Why is TRS not allowing the acceleration of contributions withheld and remitted to TRS?
  - One of the goals of this new reporting method is to be able to validate data at the time it is reported. By not allowing acceleration of TRS contributions, TRS is able to validate the 9% contribution on an individual basis and will enable employers to reconcile more frequently. This will allow for consistency in reporting for all employers.
- How will the TRS mandate regarding the acceleration of contributions affect employers for whom the acceleration of contribution withholding is collectively bargained? Will this affect the grandfathered status of the agreements with regards to the new 3% FASCAP limits?
  - TRS is updating Section 1650 of the Administrative Code to not allow for accelerations of TRS contributions. Once this rule is in place, it will take precedence over any collective bargaining agreement (CBA). In doing so, there will be no effect on a CBA's grandfathered status for FASCAP.
- Why will TRS now be collecting information on retired members?

- o Currently, TRS has no way of tracking how many days or hours a retired member is working, which means there is no way of knowing when a retiree has exceeded the post-retirement employment limits (currently 120 days/600 hours) set by statute. We will require that all retirees be reported so that their time can be tracked and to make sure appropriate steps are taken when or if the limitations are exceeded.
- ➢ Why does TRS want non-contributory earnings reported? Does this mean I have to report all of my non-TRS covered employees to TRS?
  - o TRS wants non-contributory earnings reported for members who are also working in a TRS-covered position, so we have a record we can go back to if concerns of unreported service are brought up by the member. TRS is only requesting that you include non-contributory earnings for any members who also have contributory earnings to report **in the same reporting period**. Employees working in an IMRF position that did not also work in a TRS-covered position in the same period should not be reported to TRS.

Fields

- ➢ How do I know if a member is in Tier 1 or Tier 2?
  - o Tier status is determined by TRS. Currently, we plan to push the Tier status of members to their employers before the start of the new reporting method. When hiring new members, employers will be able to look up the Tier of the new employee via the TRS website as they can now. Finally, if an employer reports an employee's Tier incorrectly, we will notify them, so they can make the correction.
- ➢ What should be reported in the Days Paid field?
  - o The Days Paid field should reflect the actual number of days paid in the pay period being reported inclusive of days worked, and use of sick leave, personal leave, or vacation time. Days Paid should always be a whole number and partial days must never be combined to make whole days. Any portion of a day worked counts as one paid day.
- ➢ How do I report the Days Paid for members teaching summer school who are also currently receiving summer pay for the previous school year?
  - o Days Paid for work a member is doing for Summer School in June, must be reported under a record with the Payment Reason of SS (Summer School). Earnings for the work the member did during the regular part of the school that are being paid out to them now would be reported as Deferred with zero Days Paid.
- ➢ Will I need to report the Days Paid for Substitutes and Hourly members every reporting period?
  - o TRS will expect actual days paid for both Substitutes and Part-time Non-contractual (Hourly) employees. Keep in mind that any portion of a day counts as one day for service credit reporting purposes. You should not combine partial days, nor should you count the same day twice.
- ➢ How do I report those who have exceeded IRS or Tier 2 salary limits?
  - o When a Tier 1 member who established TRS membership after June 30, 1996 has exceeded IRS 401(a)(17) limits or a Tier 2 member has exceeded Tier 2 salary limits, for the remainder of that fiscal year, that member's earnings should be reported in the Earnings that Exceed Salary Limits field.
- ➢ What should I report for a member's Employment Begin Date?
  - o The member's Employment Begin Date should be the first day that employee has reported to work. It is not necessarily the hire date.
- ➢ What do I do if a member is in more than one Employment Type in the same pay period?
  - o If a member works under more than one Employment Type in the same period you should report the "highest" Employment Type according to the following hierarchy: Full-time, Part-time contractual, Substitute, Part-time noncontractual, Extra duty.
- ➢ What should be included in Full Annual Rate?
  - o This field should only be reported for members who are full-time or part-time contractual. For full-time members, include the member's full year salary rate including employer-paid member retirement contributions. Exclude earnings paid for extra duties, flexible benefit plans, or severance/lump-sum payments since they are reported separately. For part-time contractual members the amount should be what the member would earn performing their part-time duties for the year, not what they would earn if they are working full-time.

- ➢ Am I supposed to include board paid TRS in the Earnings that I am reporting?
    - o Yes. You should always include any employer paid member retirement contributions in the earnings you report on the file. Do not include employer contributions (0.58%) or employer paid THIS Fund contributions.
- ➢ How do I report members who are on an unpaid board approved leave of absence?
    - o You should report members who are on an unpaid board approved leave of absence by using the LA (leave of absence) payment reason. While reporting a member on a leave of absence you must report the days the member is missing using the Days Paid field. For example, if a member is on a leave during the pay period, and during that pay period they would normally have worked 12 days, you would report 12 in the Days Paid field to indicate the days they missed.
- ➢ If a district spreads out Extra duty (ED) pay over 24 pay periods, should the ED also be reported as Deferred (D) for the pay periods after the employee's contract days are over?
    - o Yes. TRS has revised the layout to allow for a field to designate a payment as Deferred while keeping the original payment reason as well, i.e. Base Salary (BS) or ED.
- ➢ Do I use the Sick Leave/Personal Days field to report what a member accrues throughout the year?
    - o No. This field should be used to report a member's current useable balance of sick leave and personal days (if personal days are useable as sick leave at your employer). For example, if a member went into a new reporting period with 10 days, earned 2, and used 1, then you should report their available balance of 11.

Appendices

Appendix A: Payroll File Examples

The examples depicted below do not include all detail fields, nor are they in the correct order. Each example only contains those fields necessary to illustrate each concept.

Contribution Category

SSN	Prefix	First Name	Middle Name	Last Name	Contribution Category	F
123456789	MR	Holden		Caufield	01	
123456788	MS	Jane		Eyre	02	
123456787	DR	Leopold		Bloom	99	

This illustration shows detail records for three different members. Holden Caufield is being reported as Tier 1, Jane Eyre is being reported as Tier 2, and Leopold Bloom is being reported as retired.

Payment Reason

SSN	Prefix	First Name	Middle Name	Last Name	Payment Reason	+/-	Earnings	
123456786	MS	Elizabeth		Bennet	BS	+	004000.00	
123456786	MS	Elizabeth		Bennet	ED	+	000200.00	
123456786	MS	Elizabeth		Bennet	TX	+	000100.00	

This illustration shows three different detail records all for the same member. Each detail has a different Payment Reason. This pay period, Elizabeth Bennet received $4,000 in Base Salary, $200 from Extra Duty, and her employer contributed $100 to a qualified tax-deferred plan on her behalf.

Board Paid TRS

SSN	Prefix	First Name	Middle Name	Last Name	+/-	Earnings	+/-	Cotributions	+
123456785	MS	Jo		March	+	004000.00	+	000360.00	
123456784	MS	Jean	Louise	Finch	+	002000.00	+	000180.00	

SSN	Prefix	First Name	Middle Name	Last Name	+/-	Earnings	+/-	Cotributions	+
123456783	MR	Jay		Gatsby	+	004395.60	+	000395.60	
123456782	MS	Holly		Golightly	+	002197.80	+	000197.80	

This figure illustrates the reporting difference between those employers who pay for all or a portion of their members TRS contributions. Jo March and Jean Finch pay their own contributions. Jay Gatsby and Holly Golightly have the full 9% factor paid by their employer. Jay and Holly's Earnings correctly include the board-paid TRS amounts. Their Contribution fields also correctly include the full 9% without regard to who paid the contribution.

Non-Contributory Earnings

SSN	Prefix	First Name	Middle Name	Last Name	Payment Reason	+/-	Earnings	+/-	Cotributions	+
123456777	MS	Anna		Karenina	BS	+	004000.00	+	000360.00	
123456777	MS	Anna		Karenina	ED	+	000200.00	+	000018.00	
123456777	MS	Anna		Karenina	TX	+	000100.00	+	000009.00	
123456777	MS	Anna		Karenina	NC	+	000300.00	+	000000.00	

This figure illustrates the concept of reporting Non-Contributory Earnings to TRS. Anna was paid a total of $4,600 during the pay period, however, $300 of it was for work that is not reportable to TRS. The remaining $4,300 is reported regularly, separated by Payment Reason.

Docked Days

SSN	Prefix	First Name	Middle Name	Last Name	Docked Days	Days Paid	P
123456772	MR	Guy		Montag	003.50	13	
123456771	MS	Brett		Ashley	001.00	12	

This figure illustrates how docked days should be reported and how they relate to Days Paid. Guy was docked 3.5 days during the pay period, but he missed seven half days, so he still gets his Days Paid reported as the whole 13 in the pay period. Brett was docked 1.00 day which was a whole day she missed so her Days Paid would be reported as only 12.

Leave of Absence Reporting

SSN	Prefix	First Name	Middle Name	Last Name	Payment Reason	+/-	Earnings	+/-	Cotributions	+/-	THIS Contribution	Days Paid	F
123456776	MS	Vesper		Lynd	LA	+	000000.00	+	000000.00	+	000000.00	12	

The above figure illustrates the concept of Leave of Absence reporting as it will exist in the new reporting system. Vesper was on a board approved leave of absence for the entire pay period. She is still reported to TRS using the value LA in the Payment Reason field to indicate she is on a leave. Because the Payment Reason has been reported as LA, the Days Paid field should indicate the number of days Vesper would have worked, had she not been on leave. Asking for this information up front will allow TRS to award purchasable leave credit to members without having to ask for further information from their employers years after the leave occurred.

SSN	Prefix	First Name	Middle Name	Last Name	Payment Reason	+/-	Earnings	+/-	Cotributions	+/-	THIS Contribution	Days Paid	F
123456775	MR	Tom		Joad	BS	+	001850.00	+	000166.50	+	000022.94	05	
123456775	MR	Tom		Joad	LA	+	000000.00	+	000000.00	+	000000.00	07	

The above figure contains a second example for Leave of Absence reporting. Tom started a board approved leave in the middle of a 12 day pay period. Tom worked the first five work days of the period and earned $1,850.00. Then he started his leave which caused him to miss the remaining seven work days in the pay period.

End of Fiscal Year Reporting

SSN	Prefix	First Name	Middle Name	Last Name	Pay Period Begin Date	Pay Period End Date	Payment Reason	+/-	Earnings	Deferred	
123456770	DR	John	H	Watson	06082019	06212019	BS	+	002450.00	N	
123456770	DR	John	H	Watson	06082019	06212019	ED	+	000200.00	N	
123456770	DR	John	H	Watson	06222019	07052019	BS	+	002450.00	Y	
123456770	DR	John	H	Watson	06222019	07052019	ED	+	000200.00	Y	
123456770	DR	John	H	Watson	07062019	07192019	BS	+	002450.00	Y	
123456770	DR	John	H	Watson	07202019	08022019	BS	+	002450.00	Y	
123456770	DR	John	H	Watson	08032019	08162019	BS	+	002450.00	Y	
123456770	DR	John	H	Watson	08172019	08302019	BS	+	002450.00	Y	

The above figure illustrates the concept of reporting the pay periods after the member has stopped working for the year but still has deferred earnings to be paid out. This will allow employers to collect and remit all required contributions to TRS by the end of the fiscal year. Dr. Watson's employer starts their new year September 1. His contract days stopped on June 15th, all future pay periods for the fiscal year (including those in July and August) should then be reported together with the last payroll in June and marked as deferred. All payments made for work during the previous school year, after that employee's work year is over, should be marked as deferred.

Appendix B: State, Territory, Possession, Associated States, and Armed Forces Abbreviations

Alabama	AL		New York	NY
Alaska	AK		North Carolina	NC
Arizona	AZ		North Dakota	ND
Arkansas	AR		Ohio	OH
California	CA		Oklahoma	OK
Colorado	CO		Oregon	OR
Connecticut	CT		Pennsylvania	PA
Delaware	DE		Rhode Island	RI
Florida	FL		South Carolina	SC
Georgia	GA		South Dakota	SD
Hawaii	HI		Tennessee	TN
Idaho	ID		Texas	TX
Illinois	IL		Utah	UT
Indiana	IN		Vermont	VT
Iowa	IA		Virginia	VA
Kansas	KS		Washington	WA
Kentucky	KY		West Virginia	WV
Louisiana	LA		Wisconsin	WI
Maine	ME		Wyoming	WY
Maryland	MD		District of Columbia	DC
Massachusetts	MA		American Samoa	AS
Michigan	MI		Guam	GU
Minnesota	MN		Northern Mariana Islands	MP
Mississippi	MS		Puerto Rico	PR
Missouri	MO		U.S. Virgin Islands	VI
Montana	MT		Micronesia, Federated States of	FM
Nebraska	NE		Marshall Islands, Republic of the	MH
Nevada	NV		Palau, Republic of	PW
New Hampshire	NH		Armed Forces – Americas	AA
New Jersey	NJ		Armed Forces – Europe	AE
New Mexico	NM		Armed Forces – Pacific	AP

Appendix C: Country Codes

Code	Country
AD	Andorra
AE	United Arab Emirates
AF	Afghanistan
AG	Antigua and Barbuda
AI	Anguilla
AL	Albania
AM	Armenia
AO	Angola
AQ	Antarctica
AR	Argentina
AS	American Samoa
AT	Austria
AU	Australia
AW	Aruba
AX	Åland Islands
AZ	Azerbaijan
BA	Bosnia and Herzegovina
BB	Barbados
BD	Bangladesh
BE	Belgium
BF	Burkina Faso
BG	Bulgaria
BH	Bahrain
BI	Burundi
BJ	Benin
BL	Saint Barthélemy
BM	Bermuda
BN	Brunei Darussalam
BO	Bolivia, Plurinational State of
BQ	Bonaire, Sint Eustatius and Saba

Code	Country
BR	Brazil
BS	Bahamas
BT	Bhutan
BV	Bouvet Island
BW	Botswana
BY	Belarus
BZ	Belize
CA	Canada
CC	Cocos (Keeling) Islands
CD	Congo, the Democratic Republic of the
CF	Central African Republic
CG	Congo
CH	Switzerland
CI	Côte d'Ivoire
CK	Cook Islands
CL	Chile
CM	Cameroon
CN	China
CO	Colombia
CR	Costa Rica
CU	Cuba
CV	Cabo Verde
CW	Curaçao
CX	Christmas Island
CY	Cyprus
CZ	Czechia
DE	Germany
DJ	Djibouti
DK	Denmark
DM	Dominica

Code	Country
DO	Dominican Republic
DZ	Algeria
EC	Ecuador
EE	Estonia
EG	Egypt
EH	Western Sahara
ER	Eritrea
ES	Spain
ET	Ethiopia
FI	Finland
FJ	Fiji
FK	Falkland Islands (Malvinas)
FM	Micronesia, Federated States of
FO	Faroe Islands
FR	France
GA	Gabon
GB	United Kingdom of Great Britain and
GD	Grenada
GE	Georgia
GF	French Guiana
GG	Guernsey
GH	Ghana
GI	Gibraltar
GL	Greenland
GM	Gambia
GN	Guinea
GP	Guadeloupe
GQ	Equatorial Guinea
GR	Greece
GS	South Georgia and the South Sandwich

GT	Guatemala	KW	Kuwait	MV	Maldives
GU	Guam	KY	Cayman Islands	MW	Malawi
GW	Guinea-Bissau	KZ	Kazakhstan	MX	Mexico
GY	Guyana	LA	Lao People's Democratic Republic	MY	Malaysia
HK	Hong Kong	LB	Lebanon	MZ	Mozambique
HM	Heard Island and McDonald Islands	LC	Saint Lucia	NA	Namibia
HN	Honduras	LI	Liechtenstein	NC	New Caledonia
HR	Croatia	LK	Sri Lanka	NE	Niger
HT	Haiti	LR	Liberia	NF	Norfolk Island
HU	Hungary	LS	Lesotho	NG	Nigeria
ID	Indonesia	LT	Lithuania	NI	Nicaragua
IE	Ireland	LU	Luxembourg	NL	Netherlands
IL	Israel	LV	Latvia	NO	Norway
IM	Isle of Man	LY	Libya	NP	Nepal
IN	India	MA	Morocco	NR	Nauru
IO	British Indian Ocean Territory	MC	Monaco	NU	Niue
IQ	Iraq	MD	Moldova, Republic of	NZ	New Zealand
IR	Iran, Islamic Republic of	ME	Montenegro	OM	Oman
IS	Iceland	MF	Saint Martin (French part)	PA	Panama
IT	Italy	MG	Madagascar	PE	Peru
JE	Jersey	MH	Marshall Islands	PF	French Polynesia
JM	Jamaica	MK	Macedonia, the former Yugoslav Republic of	PG	Papua New Guinea
JO	Jordan	ML	Mali	PH	Philippines
JP	Japan	MM	Myanmar	PK	Pakistan
KE	Kenya	MN	Mongolia	PL	Poland
KG	Kyrgyzstan	MO	Macao	PM	Saint Pierre and Miquelon
KH	Cambodia	MP	Northern Mariana Islands	PN	Pitcairn
KI	Kiribati	MQ	Martinique	PR	Puerto Rico
KM	Comoros	MR	Mauritania	PS	Palestine, State of
KN	Saint Kitts and Nevis	MS	Montserrat	PT	Portugal
KP	Korea, Democratic People's Republic of	MT	Malta	PW	Palau
KR	Korea, Republic of	MU	Mauritius	PY	Paraguay

QA	Qatar	SS	South Sudan	TZ	Tanzania, United Republic of
RE	Réunion	ST	Sao Tome and Principe	UA	Ukraine
RO	Romania	SV	El Salvador	UG	Uganda
RS	Serbia	SX	Sint Maarten (Dutch part)	UM	United States Minor Outlying Islands
RU	Russian Federation	SY	Syrian Arab Republic	US	United States of America
RW	Rwanda	SZ	Eswatini	UY	Uruguay
SA	Saudi Arabia	TC	Turks and Caicos Islands	UZ	Uzbekistan
SB	Solomon Islands	TD	Chad	VA	Holy See
SC	Seychelles	TF	French Southern Territories	VC	Saint Vincent and the Grenadines
SD	Sudan	TG	Togo	VE	Venezuela, Bolivarian Republic of
SE	Sweden	TH	Thailand	VG	Virgin Islands, British
SG	Singapore	TJ	Tajikistan	VI	Virgin Islands, U.S.
SH	Saint Helena, Ascension and Tristan da Cunha	TK	Tokelau	VN	Viet Nam
SI	Slovenia	TL	Timor-Leste	VU	Vanuatu
SJ	Svalbard and Jan Mayen	TM	Turkmenistan	WF	Wallis and Futuna
SK	Slovakia	TN	Tunisia	WS	Samoa
SL	Sierra Leone	TO	Tonga	YE	Yemen
SM	San Marino	TR	Turkey	YT	Mayotte
SN	Senegal	TT	Trinidad and Tobago	ZA	South Africa
SO	Somalia	TV	Tuvalu	ZM	Zambia
SR	Suriname	TW	Taiwan, Province of China	ZW	Zimbabwe