VIII. Monthly Reports

1. **Monthly Contribution Reports**
    a. Report Preparation
        i. Upload report prepared by third party software vendor
        ii. Upload report using monthly template
        iii. Manual encoding directly in the portal
    b. Reporting months should represent the month work was performed, not the payroll or payday month.
        i. Teachers or faculty working mid-August through mid-May should have reporting months August through July, not September through August.
        ii. Members paid in 12 equal payments should have 12 equal contributions.
    c. Monthly reporting requirement documents
        i. Monthly Employer Report Template
        ii. Monthly Sample Report
        iii. Monthly Employer Report Schema
    d. Monthly Format

HEADER RECORD

Category	Column Name	Description	Data Type	Length	Example
Employer Info	CountyCode	School/employer county code	integer	2	55
	DistrictCode	School/employer district code	text	4	C101
	Vendor	Software vendor used to prepare OTRS submissions	varchar	<=100	"ADPC", "MAS" or other vendor
	SummerSchool	Submission is for Summer School	Text	1	N or Y

DETAIL RECORD: TRS PARTICIPANT

Category	Column Name	Description	Data Type	Length	Example
Pay Period Info	PayPeriodYear	Pay period year	integer	4	2010
	PayPeriodMonth	Pay period month	integer	2	10
	EmploymentYear	Employment year	integer	4	2011
Personal Info	TaxNumber	Taxpayer identification number	text	9	987654321
	TaxNumberType	Federal taxpayer identification number type - (S)	text	1	S

		social security number, (F) federal individual taxpayer identification number, (T) Temporary State Issued Tax Number			
	FirstName	First name	text	<=100	Terry
	MiddleName	Middle name	text	<=100	Robert
	LastName	Last name	text	<=100	Teacher
	Suffix	Suffix of name, if applicable (Jr, Sr, etc.)	text	<=10	
	BirthDate	Employee date of birth	date		1956-05-02
	Gender	Employee gender - (M or F)	text	1	M
	Address1	Employee address - line 1	text	<=100	500 N. May
	Address2	Employee address - line 2	text	<=100	Apt. # 201
	City	Employee address - city	text	<=50	Oklahoma City
	State	Employee address - state	text	2	OK
	ZipCode	Employee address - zip code	text	<=10	73162
	SDE Experience	Years of Experience reported to SDE for State Credit calculation	integer	<=2	10
Earnings Info	Compensation	Regular Annual Compensation as defined in statutes that was paid to the employee during the monthly reporting period.	decimal	10,2	3000.00
	FederalCompensation	Compensation that was paid to the employee by federal funding during the monthly reporting period.	decimal	10,2	1000.00
Contributions	MemberAfterTax	After tax contributions for	decimal	10,2	0.00

		member, for position			
	MemberBeforeTax	Before tax contributions for member, for position	decimal	10,2	170.74
	StateCredit	State credit for member, for position	decimal	10,2	39.26
	EmployerContribution	Employer contribution for position - currently 9.5% of Salary for common ed, 8.55% for higher ed	decimal	10,2	285.00
	FederalMatch	Federal matching funds for position - currently 8.4% of FederalSalary	decimal	10,2	77.00
Employment Info	HoursPerWeekWorked	How many hours were worked in a typical work week?	decimal	4,1	40.0
	DateOfEligibility	Date upon which the employee became/will become eligible to participate - Only required for first month contributions are reported for the employment year	date		2021-07-01
Position Info	Optional	Indicates whether the position of this employee is optional with respect towards membership in TRS (Y/N); must be Y for optional membership or N for mandatory membership.	text	1	N
	Position	Position of employment	text	<=100	Teacher

DETAIL RECORD: OPTED OUT EMPLOYEE
Only to be used to indicate optional employees that chose to opt out of TRS participation - needs to be reported once when employment begins.

Category	Column Name	Description	Data Type	Length	Example
Pay Period Info	PayPeriodYear	Pay period year	integer	4	2021
	PayPeriodMonth	Pay period month	integer	2	10
	EmploymentYear	Employment year	integer	4	2022
Personal Info	TaxNumber	Taxpayer identification number	text	9	987654321
	TaxNumberType	Federal taxpayer identification number type - (S) social security number, (F) federal individual taxpayer identification number, (T) Temporary State Issued Tax Number	text	1	S
	FirstName	First name	text	<=100	Terry
	MiddleName	Middle name	text	<=100	Robert
	LastName	Last name	text	<=100	Doe
	Suffix	Suffix of name, if applicable (Jr, Sr, etc)	text	<=10	
	BirthDate	Employee date of birth	date		1962-06-27
	Gender	Employee gender - (M or F)	text	1	M
	Address1	Employee address - line 1	text	<=100	500 N. May
	Address2	Employee address - line 2	text	<=100	Apt. #202
	City	Employee address - city	text	<=50	Oklahoma City
	State	Employee address - state	text	2	OK
	ZipCode	Employee address - zip code	text	<=10	73162
	DateOfEligibility	Date upon which the employee became/will become eligible to participate	date		2021-07-01
	Position	Position of employment	text	<=100	Interpreter

e. Using Monthly Template
    i. Enter information in template
    ii. Save as XML data file
    iii. Upload in Portal

f. Sample template

Monthly Employer Report - TRS Participants

HEADER	
County Code	
District Code	
Vendor	
SummerSchool	

EMPLOYER INFO				
PayPeriodYear	PayPeriodMonth	EmploymentYear	TaxNumber	TaxNumberType

					PERSONAL INFO
FirstName	MiddleName	LastName	Suffix	BirthDate	Gender

Address1	Address2	City	State	ZipCode

PAYMENT INFO			
SDEExperience	Compensation	FederalCompensation	MemberAfterTax

MemberBeforeTax	StateCredit	EmployerContribution	FederalMatch

EMPLOYMENT INFO			
HoursPerWeekWorked	DateOfEligibility	Optional	Position

Monthly Employer Report - Opted Out Employees

EMPLOYER INFO		
PayPeriodYear	**PayPeriodMonth**	**EmploymentYear**

PERSONAL INFO							
Tax Number	**TaxNumber Type**	**FirstName**	**MiddleName**	**LastName**	**Suffix**	**BirthDate**	**Gender**

Address1	**Address2**	**City**	**State**	**ZipCode**

EMPLOYMENT INFO	
DateOfEligibility	**Position**

g. Monthly report data details
   i. TRS Participants
      1. County Code: County of the employer submitting the report. It is the first 2 digits of the Employer ID.
      2. District Code: Code of the submitting employer. It is the letter plus the final 3 digits of the Employer ID.
      3. Vendor: Third party that prepared the monthly report. *None* if report prepared internally.
      4. SummerSchool: Indicates whether the submission is for Summer School. Enter N or Y.
      5. Pay Period Year: The payroll or calendar year of the entry. Reports can contain two Pay Period Years provided the employment year is the same. For example, December 2019 and January 2020 can be on the same report because they are both in the same 2020 Employment Year.

6. Pay Period Month: The month work was performed. Not when payroll is run and not when the member receives their pay.
   a. Multiple months within the same Employment Year may be included on the same report but must be listed separately.

   b. Scenario: You are reporting summer compensation for work performed May-July 2022. The employee earns $2000.00 per month.

Correct submission of final summer payments:

Employment Year	Reporting Month	Reporting Year	Compensation	Employer	Before Tax
2023	May	2023	2000	190	140
2023	June	2023	2000	190	140
2023	July	2023	2000	190	140

Incorrect submission of final summer payments:
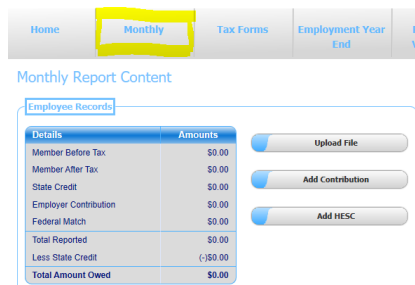
Employment Year	Reporting Month	Reporting Year	Compensation	Employer	Before Tax
2023	May	2023	6000	570	420

7. Employment Year: The employment year for which the report is being submitted. Each report can only contain 1 employment year.
8. Tax Number: The unique individual tax number for the employee being reported. For most employees, the Tax number will be their Social Security Number. Enter number with no dashes
9. Tax Number Type:
   a. S for social security number
   b. F for federal individual taxpayer identification number
   c. T for temporary state issued tax number
10. First Name, Middle Name, Last Name, Suffix: The legal name of the employee and is the name TRS will use. Middle Name and Suffix fields can be blank.
11. Birth Date: The date of birth of the employee. Format: YYYY-MM-DD.

12. Gender: M or F
13. Address 1, Address 2, City, State, Zip Code: mailing address of employee. Address changes must be submitted on the monthly report to TRS. Employees cannot submit address changes to TRS. Address 2 can be blank.
14. SDE Experience: Years of teaching experience as reported by the State Department of Education. It is not the TRS retirement service credit. A maximum of 5 years out-of-state and/or military may also be included. Higher Education or entities that do not receive the state credit offset use 0.
15. Compensation For Period: Regular Annual Compensation (as defined in Section 4) paid to the employee in the designated reporting month
16. Federal Compensation For Period: Amount of monthly salary paid from any external source, including federal funds or external agreements
17. Member After Tax, Member Before Tax, State Credit: Contributions remitted for employee. Must total 7% of Compensation.
18. Employer Contribution: Employer fee based on compensation.
19. Federal Match: matching fee based on federal compensation.
20. Hours per week worked: Hours per week worked during the reporting period.
21. Date of Eligibility: Date upon which the employee became/will become eligible to participate. Shall be left blank after initial reporting month and must be within reporting month.
22. Optional: Indication of whether the member is employed in a non-classified position.
23. Position: Employment position.

ii. Opted Out Employees: Only to be used to indicate optional employees that chose to opt out of TRS participation - needs to be reported once when employment begins.
1. Pay Period Year: The payroll or calendar year of the entry. Reports can contain two Pay Period Years provided the employment year is the same. For example, December 2019 and January 2020 can be on the same report because they are both in the same 2020 Employment Year.

2. Pay Period Month: The month the employee elected to opt out of TRS. It is not when payroll is run and not when the member receives their pay.

3. Employment Year: The employment year for which the report is being submitted. Each report can only contain 1 employment year.

4. Tax Number: The unique individual tax number for the employee being reported. For most employees, the Tax number will be their Social Security Number. Enter number with no dashes

5. Tax Number Type:
    a. S for social security number
    b. F for federal individual taxpayer identification number
    c. T for temporary state issued tax number

6. First Name, Middle Name, Last Name, Suffix: The legal name of the employee. This is the name TRS will use. Middle Name and Suffix fields can be blank.

7. Birth Date: The date of birth of the employee. Format: YYYY-MM-DD.

8. Gender: M or F

9. Address 1, Address 2, City, State, Zip Code: mailing address of employee. Address changes must be submitted on the monthly report to TRS. Employees cannot submit address changes to TRS. Address 2 can be blank

10. Date of Eligibility: Date upon which the employee became/will become eligible to participate. Shall be left blank after initial reporting month and must be within reporting month.

11. Position: Employment position.

h. Upload and Submit
    i. Methods of report preparation

1. Vendor software: The report will be prepared using the application provided by the vendor. After the report has been prepared, click Upload and save.
   a. Schema errors are programming or data field errors that must be corrected by the vendor.
   b. Ensure each file is only uploaded once and review the total amount owed
2. Use Monthly reporting requirement documents
   a. Monthly Employer Report Template
   b. Monthly Sample Report
   c. Monthly Employer Report Schema

3. Manual encoding directly into the Portal
   a. Manually enter contributions by clicking Add Contribution
   ii. Payment: Payment amount must match Total Amount Owed
      1. EFT: Click Add payment in the Payments box.

   a. Click Previous to use the same account information
   b. Click New to add a new account
   c. Save
   2. If paying by CORE transfer, send payment immediately
      a. Payment must match amount due

   iii. Validate the report
      1. Click Validate at the bottom of the screen

      a. Reports can be uploaded and validated as many times as necessary without being submitted

  iv. Fail validation
1. A list of errors that apply to the whole report will appear on the Monthly tab.
2. To view errors and warnings for individual employees, click View Errors and Warnings.
3. A complete list of all contributions can be viewed by clicking View Contributions.
4. Warnings will not prevent the report from passing validation or from being submitted. However, a warning should never be ignored. It is an indication that future problems are possible.
    a. If you have verified that the information to which the warning refers is correct, you may proceed with the submission. But, please be aware of how this may affect future submissions.
5. Errors will prevent the report from passing validation and from being submitted. The error must be corrected before the report can be submitted.
6. Contact the Helpdesk at 405-522-3130 or helpdesk@trs.ok.gov for assistance. In some instances, TRS can grant an exception to an error which will allow the report to pass validation and be submitted.

  v. Pass validation
1. Passing validation does not require the report be submitted
2. Click Reset to remove the report
3. See Submit Report

  vi. Making corrections before submission
1. Corrections using vendor software
    a. Click Reset to delete the bad report
    b. Make corrections and create a new report
    c. Upload the new report and validate
    d. Reports may be uploaded and validated as many times as necessary. The report is not final until it is submitted.
2. Manual changes in the Employer Portal
    a. Click View Contributions

b. Click the Delete icon to delete a record
c. Click the Edit pencil to open the edit screen
d. Make necessary changes and click Save
e. Changes made directly in the Portal will not be reflected on the original employer records and can cause problems on the year-end report.
3. Validate again after all changes are made

    vii. Test reports
       1. Files may be uploaded and validated as many times as necessary. The report is not final until it is submitted.
       2. If possible, upload and validate the report before creating payment vouchers to identify any possible problems. The report can be reset and uploaded again at a later time for submission.

    viii. Submit reports
       1. When ready, verify information is correct and check attestation checkbox
       2. Click Submit
       3. Print confirmation and retain confirmation number for future reference
       4. CORE transfers are to be sent immediately after report submission and must match the amount of report

2. **Contribution Adjustments**
   a. Employer Portal
      i. All adjustments are to be made through the employer portal

   b. Same Employment Year
      i. Adjustment reports must be for only one employment year. However, TRS can give prior approval under special circumstances. Contact the Helpdesk at 405-522-3130 if an adjustment must be made for two or more employment years at the same time.

   c. Adjustment for Refund
      i. A refund may be received for employer contributions paid in error.
      ii. Prepare and upload an adjustment report in the same manner as listed above for Monthly Contribution Reports. Reporting

Month, Reporting Year and Employment Year must be correct and must match the original report.

    iii. The validations which run on the adjustment are not for the adjustment alone. It will include all previous submissions for the same reporting month and will be validated as a whole contribution.

    iv. Expected errors

        1. The report will fail validation. Contact the Helpdesk at 405-522-3130 for assistance when any of the following errors are received:

            a. X305: TRS must approve all negative submissions

            b. X301: TRS must approve if the Employment Year End Report has already been submitted

            c. E029: Report cannot be before Employment Year 2020

        2. TRS will grant appropriate exceptions

    v. Submit the report after it has passed validation

    vi. Retain confirmation number for future reference

    vii. TRS will mail a paper check within ten (10) business days

d. Adjustment with Payment

    i. Prepare and upload an adjustment report in the same manner as listed above for Monthly Contribution Reports. Reporting Month, Reporting Year and Employment Year must be correct and must match the original report.

    ii. The validations which run on the adjustment are not for the adjustment alone. It will include all previous submissions for the same reporting month and will be validated as a whole contribution.

    iii. Contact the Helpdesk at 405-522-3130 if errors are received.

    iv. Submit the report after it has passed validation.

    v. Retain confirmation number for future reference.

e. Zero Net Effect Adjustment

    i. Prepare and upload an adjustment report in the same manner as listed above for Monthly Contribution Reports. Reporting Month, Reporting Year and Employment Year must be correct and must match the original report.

    ii. The validations which run on the adjustment are not for the adjustment alone. It will include all previous submissions for the

same reporting month and will be validated as a whole contribution.

iii. Contact the Helpdesk at 405-522-3130 if errors are received.

iv. Submit the report after it has passed validation.

v. Retain confirmation number for future reference.

f. Calculating Adjustments

i. Start with the original reported amounts

ii. Know what the correct amount should be

iii. Calculate the necessary adjustment

iv. Submit the adjustment through a monthly report

v. Validations will be based on the total of the original submission and the adjustment

vi. Contact the Helpdesk at 405-522-3130 if errors are received

g. Sample Adjustments

Over Reported: Need a Refund				
	Already reported	Correct Amount	Adjustment to Report	Final Result
Compensation	$3,000	$3,000	$0	$3,000
Federal Compensation	$2,000	$0	($2,000)	$0
7% Employee Fee	$210	$210	$0	$210
9.5% Employer Fee	$285	$285	$0	$285
8.4% Federal Match	$168	$0	($168)	$0
An error will be received if a report is submitted for a negative amount				
Contact the Helpdesk for approval at 405-522-3130 or helpdesk@trs.ok.gov				

Under Reported: Owe More Money				
	Already reported	Correct Amount	Adjustment to Report	Final Result
Compensation	$2,000	$4,000	$2,000	$4,000
Federal Compensation	$0	$2,000	$2,000	$2,000
7% Employee Fee	$210	$280	$70	$280
9.5% Employer Fee	$285	$380	$95	$380
8.4% Federal Match	$0	$168	$160	$168
Must pay the difference when submitting the report				

Zero Net Effect*				
	Already reported	Correct Amount	Adjustment to Report	Final Result
Compensation	$3,000	$3,000	$0	$3,000
Federal Compensation	$0	$0	$0	$0
7% Employee Fee	$210	$0	($210)	$0
9.5% Employer Fee Active or 16.5% Post Retirement Fee	$285	$495	$210	$495
*Example of post retirement contributions paid in error as active contributions for 9.5% employer rate				

h. Adjustment in Different Employment Years
   i. Each year must be in a separate report without prior TRS approval
   ii. Remove contributions from incorrect employment year with refund report as described above
      1. TRS will mail a check within 10 business days
   iii. Submit contributions in correct employment year with monthly report and payment as described above
   iv. Contact the Helpdesk at 405-522-3130 for assistance with combining employment year

3. **Monthly Due Dates and Late Fees**
   a. Contributions are to be reported as the month the work was done. It is not the month payroll is run or the month the employee receives their check. For example, the first contribution for teachers who report to work in August should reflect the month of August, not September.
   b. Contributions are due by the 10th day of the following month.
   c. Late fee will accrue on the 31st day.

d. Schedule

Contributions for the month of	Due by	Late fee assessed on Day 31
January	February 10th	March 3rd (or 2nd if leap year)
February	March 10th	March 31st
March	April 10th	May 1st
April	May 10th	May 31st
May	June 10th	July 1st
June	July 10th	July 31st
July	August 10th	August 31st
August	September 10th	October 1st
September	October 10th	October 31st
October	November 10th	December 1st
November	December 10th	December 31st
December	January 10th	January 31st

e. Late Fees
   i.   Late fees will accrue if contribution deadlines are missed and will continue to accrue on a monthly basis until the contributions are submitted.
   ii. Late fees must be paid or waived by TRS before reports will pass validation.
   iii. Contact the Helpdesk at 405-522-3130 to discuss late fees.

f. Paying Late Fees
   i.   View amount of Late Fee in Late Fee box on Monthly tab
   ii. Click Details to view detailed list of late fees
   iii. Click Make Fee Payment to pay late fee

Governance

70 O.S. § 17-120   Deposit of Contributions

The employer of each member shall submit all required school reports and all employer and employee contributions of each member due the Retirement System for payroll periods ending during the calendar month within ten (10) days of the last day of each calendar month. Any required school reports and employer and employee contribution amounts not submitted to the Retirement System after thirty (30) days from the end of the payroll month shall be subject to a monthly late charge of one and one-half percent (1 1/2%) of the unpaid balance to be paid by the employer to the Retirement System compounding monthly for each month payment is not received. The System may waive late fees for good cause shown.

g. Waiver of Late Fees
    i. TRS will waive late fees under the following circumstances:
        1. Less than $50 with only one prior occurrence in the past 12 months
        2. Federal matching fees
        3. Worker's Comp contributions

h. Appeal to Waive Late Fees
    i. Submit a letter to TRS on school letterhead signed by the Superintendent (or President for Higher Ed) or CFO addressed to the Executive Director.
    ii. Letter may be emailed to helpdesk@trs.ok.gov

   iii. Upon receipt of the letter, TRS will provisionally waive the fee allowing the report to be submitted with no further late fee accrual.

   iv. Employer Reporting will notify employer of the decision regarding the waiver request.

i. Waiver Approved

   i. If the waiver is approved, no further action is required by the employer.

j. Waiver Denied

   i. If the waiver is denied, the employer must immediately pay the late fee.

   ii. Waiver denial can be appealed to the TRS Board of Trustees.