



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](#) (click to view website)
 - 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

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) 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	Teacher
	Suffix	Suffix of name, if applicable (Jr, Sr, etc)	text	<=10	



**TEACHERS' RETIREMENT
SYSTEM OF OKLAHOMA**

Employer Manual

Section 8: Monthly Reports

	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	CompensationForPeriod	Regular Annual Compensation as defined in statutes that was paid to the employee during the monthly reporting period. Formerly called "MonthlySalaryPaid"	decimal	10,2	3000.00
	FederalCompensationForPeriod	Compensation that was paid to the employee by federal funding during the monthly reporting period. Formerly called "FederalSalary"	decimal	10,2	1000.00
Contributions	MemberAfterTax	After tax contributions for member, for position	decimal	10,2	0.00
	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 7.7% of FederalSalary	decimal	10,2	77.00

- 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	

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

- g. Monthly report data details
- i. County Code: County of the employer submitting the report. It is the first 2 digits of the Employer ID.
 - ii. District Code: Code of the submitting employer. It is the letter plus the final 3 digits of the Employer ID.
 - iii. Vendor: Third party that prepared the monthly report. *None* if report prepared internally.
 - iv. 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.
 - v. Pay Period Month: The month work was performed. Not when payroll is run and not when the member receives their pay.
 1. Multiple months within the same Employment Year may be included on the same report but must be listed separately.
 2. Correct submission of final summer payments

Employment Year	Reporting Month	Reporting Year	Compensation	Employer	Before Tax
2021	May	2021	2000	190	140
2021	June	2021	2000	190	140
2021	July	2021	2000	190	140



3. Incorrect submission of final summer payments

Employment Year	Reporting Month	Reporting Year	Compensation	Employer	Before Tax
2020	May	2020	6000	570	420

- vi. Employment Year: The employment year for which the report is being submitted. Each report can only contain 1 employment year.
- vii. 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
- viii. Tax Number Type:
 - 1. S for social security number
 - 2. F for federal individual taxpayer identification number
 - 3. T for temporary state issued tax number
- ix. 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.
- x. Birth Date: The date of birth of the employee. Format: YYYY-MM-DD.
- xi. Gender: M or F
- xii. Address 1, Address 2, City, State, Zip Code: mailing address of employee. Address changes on the monthly report are not used by TRS. Employees must submit address changes to TRS in writing. Address 2 can be blank
- xiii. SDE Experience: Year 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.
- xiv. Compensation For Period: Regular Annual Compensation (as defined in Section 4) paid to the employee in the designated reporting month
- xv. Federal Compensation For Period: Amount of monthly salary paid from any external source, including federal funds or external agreements
- xvi. Member After Tax, Member Before Tax, State Credit: Contributions remitted for employee. Must total 7% of Compensation.
- xvii. Employer Contribution: Employer fee based on compensation.
- xviii. Federal Match: matching fee based on federal compensation.

h. Upload and Submit

The screenshot shows the 'Monthly Report Content' section of the TRS portal. It features a table with two columns: 'Details' and 'Amounts'. The table lists various components of the report, including Member Before Tax, Member After Tax, State Credit, Employer Contribution, Federal Match, Total Reported, Less State Credit, and Total Amount Owed. To the right of the table are three buttons: 'Upload File', 'Add Contribution', and 'Add HESC'. The 'Monthly' tab in the top navigation bar is highlighted in yellow.

Details	Amounts
Member Before Tax	\$0.00
Member After Tax	\$0.00
State Credit	\$0.00
Employer Contribution	\$0.00
Federal Match	\$0.00
Total Reported	\$0.00
Less State Credit	(-\$0.00)
Total Amount Owed	\$0.00



- 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. Schema errors are programming or data field errors that must be corrected by the vendor.
 - 2. Use [Monthly reporting requirement documents](#) (click to view website)
 - 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.

Employer Payments

[Back to Overview](#)

Routing Number	Account Number	Amount
No Payment Added	No Payment Added	\$0.00

Payment

Previous

C: [redacted]***213

New

If you'd like to make a payment using a previously entered bank account, please select the "Previous" radio button above and select the account from the drop down menu.

Routing Number:

Account Number:

Bank Account Type:

Save For Future:

Amount:

[Save](#)

- 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.



4. A complete list of all contributions can be viewed by clicking View Contributions.
 5. 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.
 6. Errors will prevent the report from passing validation and from being submitted. The error must be corrected before the report can be submitted.
 7. 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, click Submit
 2. Print confirmation and retain confirmation number for future reference
 3. CORE transfers and 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 contributions paid in error, overpayment of contributions and contributions of fewer than 6 months.
 - ii. New employees for whom fewer than 6 contributions have been paid will receive a refund of all contributions upon submission of an adjustment report.
 - iii. 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.
 - iv. 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.
 - v. 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 2019
 2. TRS will grant appropriate exceptions
 - vi. Submit the report after it has passed validation
 - vii. Retain confirmation number for future reference
 - viii. 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
7.7% Federal Match	\$154	\$0	(\$154)	\$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
7.7% Federal Match	\$0	\$154	\$154	\$154
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

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.



**TEACHERS' RETIREMENT
SYSTEM OF OKLAHOMA**

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

Late Fee

Details	Amounts
Late Fee Assessed	\$27.01
Payments Made	\$0.00
Outstanding Balance	\$27.01
Status	Late Fee (if any) applies
Late Fee Calculation	Details

Routing Number	Account Number	Amount
No Payment Added	No Payment Added	\$0.00

[Make Fee Payment](#)

- ii. Click Details to view detailed list of late fees
 - iii. Click Make Fee Payment to pay late fee
- 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.