



Reporting Instructions for Electronic Transmission of Member Data

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State Employees' Retirement System
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Reporting Instructions for Electronic Transmission of Member Data

TABLE OF CONTENTS

	<u>Section</u>	<u>Page</u>
1.	Purpose	1
2.	Responsibilities	1
3.	General Guidelines	1
4.	Transmission of Files	2
5.	Control Totals Report	3
6.	Record Layouts	4
	a. Data Information Record	4
	b. Control Totals Record	4
	c. 008 - Social Security Number Change	5
	d. 009 - Status Change	6
	e. 015 - New Hire Record	7
	f. 017 - Refund of Contributions	8
	g. E17 - Election Reversal of A5 Contributions	9
	h. 020 - Bargaining Unit Change	10
	i. 021 - Payroll Frequency Change	10
	j. 022 - Name Change	10
	k. 023 - Address Change	11
	l. 025 - Class Code Change	11
	m. 026 - Category Code Change	11
	n. 027 - Contract Hours Change	12
	o. 029 - Coverage Change	12
	p. 051 - New SSI Arrears Liability	13
	q. 056 - Termination	13
	r. 059 - Change to Periodic Salary	14
	s. 099 - Sex Code Correction	14
	t. 145 - New Regular Arrears Liability	14
	u. 158 - Birth Date Correction	15
	v. 200 - Regular Contributions	15
	w. 201 - SSI Contributions	16
	x. 300 - Military Leave Pay	17
	y. 301 - Military Leave Pay Reversal	18

Appendices

A.	Reporting Agencies	A-1
B.	County Code Table	B-1
C.	Glossary	C-1

Reporting Instructions for Electronic Transmission of Member Data

1. Purpose This document provides instructions to employers that are preparing and electronically transferring retirement-related personnel and payroll information to the State Employees' Retirement System (SERS). This process is better-suited for those employers with a large number of SERS-member employees, resulting in a large number of records to transfer.

SERS also offers an online employer services application for the transfer of employee data. This process involves the manual entry of data and is better suited for employers that have a small number of SERS-member employees, resulting in a small number of records to transfer. SERS' online employer services are available at <https://employers.sers.pa.gov>.

2. Responsibilities

- a. Each employer is responsible for developing procedures for creating the transaction interface files and ensuring that each transaction conforms to the formats outlined in this manual. Each employer is responsible for ensuring that all files are delivered to SERS by established deadlines. SERS will work to resolve any problems relating to data on the files but may require that the employer submit a replacement file if errors cannot be resolved. Employers should maintain a backup of the data, or retain the capability of recreating the data, for at least six months.
- b. SERS is responsible for validating all submitted transactions to ensure the proper format and content, verifying that the control totals obtained by SERS match those submitted by the employer, and applying the transactions to SERS members' accounts in a timely manner. If errors are encountered with a file, SERS will work to resolve the problems and process the file, but SERS may request that a corrected file be submitted.

3. General Guidelines

- a. Employers should make every effort to ensure that transaction files are submitted in a timely manner. Files should arrive at SERS by the day of the payroll date being reported on the transmittal, or by such other date as mutually agreed to by SERS and the reporting agency. These guidelines are established to ensure timely update of members' records.
- b. For employment terminations, the final termination notification (transaction code 056) should be the last transaction processed for the employee. The final termination notification may be submitted on the same file as the last payroll transactions, but it should not be submitted before the final payroll transactions affecting the member's account have been submitted.
- c. Control totals must accompany each data file submitted to SERS. The control totals must be submitted as part of the data file.
- d. All dates are formatted with a four-digit year, two-digit month and two-digit day (YYYYMMDD). All monetary amounts contain two decimal places with an assumed decimal point. All decimal points are assumed. There must be no signed numeric fields. All numeric fields are right-justified, left zero-filled.

Reporting Instructions for Electronic Transmission of Member Data

4. Transmission of Files

- a. Unless other arrangements have been made, employers must encrypt their file using SERS PGP public key, and upload the file to the server SERS has specified.
- b. Employers wishing to begin using this method for transmitting their data to SERS should contact SERS at (717)783-8094 to obtain further instruction.

5. Control Totals

- a. Control totals must accompany each transaction file submitted to SERS for processing. Separate totals are required for each transaction type. SERS will use the control totals to independently confirm actual data totals on the file, to help ensure accuracy of the file. Separate control totals are required for each distinct set of records sharing the same agency ID and pay date.
- b. The control totals records must conform to the following specifications.
 1. A single control totals record is required for each distinct transaction code within the member data set. For example, if there are 150 code 200 transactions and 3 code 056 transactions within the member data set, then there must be one code 200 control totals record and one code 056 control totals record. Control totals records, containing record count of zeroes, may be included for transaction codes that are not included as part of the member data set, but are not required.
 2. Control totals records must be placed in the transaction file following the set of member data records with which they are associated. If an agency submits multiple member data sets-- each consisting of a Data Information Record followed by one or more associated detail transactions--within a single transaction file, its associated control totals records must follow each member data set.
 3. Each control totals record will include the following data elements: Record type (always "TOT"), agency number, pay date, transaction code, record count, DB control total, and 401a control total. Except for the transaction codes identified in subsection c below, the "DB control total" and "401a control total" will be zeroes.
 4. The pay date in each control totals record must represent the same date as the pay date in the associated Data Information Record.

Reporting Instructions for Electronic Transmission of Member Data

- c. **Provide record counts for all transaction codes reported.** In addition to record counts, the following table describes the fields that must also be accumulated and reported in the DB Control Total and 401a Control Total fields.

Tran Code	Accumulate
008	Sum of the last three digits of the New Social Security number. Report the result as the DB Control Total. The 401a Control Total will be zero.
017	For the DB Control Total, the sum of regular contribution refunds, SERS SSI contribution refunds, regular arrears payment refunds, and SERS SSI arrears payment refunds, added together into a single total. For the 401a Control Total, the sum of 401a mandatory and involuntary contributions refunds, 401a arrears payment refund, and 401a agency contributions refund, added together into a single total.
200	For the DB Control Total, the sum of regular contributions plus regular arrears payments added together into a single total. For the 401a Control Total, the sum of 401a mandatory and voluntary contributions, 401a arrears payment, and 401a agency contributions, added together into a single total.
201	For the DB Control Total, the sum of SERS SSI contributions plus SERS SSI arrears payments added together into a single total. The 401a Control Total will be zero.
300	For the DB Control Total, the sum of earnings amount. The 401a Control Total will be zero.
301	For the DB Control Total, the sum of refund earnings amount. The 401a Control Total will be zero.

Reporting Instructions for Electronic Transmission of Member Data

6. Record Layouts

This section provides record formats and explanations for each of the retirement transactions available for updating information on SERS members' accounts; the format and explanatory notes for the data information record and control totals records are also included. When appropriate, field definitions accompany the individual transactions; however, where a field is used on multiple transactions, the field definition will be found in Appendix C.

a. **Data Information Record**

Field Description	Field Size	Position	Data Type	Comments
File Id	3	1-3	X	"SER"
Agency number	3	4-6	N	
Cycle number	3	7-9	N	
Calendar Year	4	10-13	N	YYYY
Payroll Date	8	14-21	N	YYYYMMDD

Purpose: The data information record uniquely identifies each file to be processed, and helps preclude duplicate processing. The data information record must be the first data record on the file.

Field Definitions:

Agency number: The SERS-assigned agency number. Refer to the list in Appendix A of this document.

Cycle number: A code to differentiate each file submitted. Reset to 001 for the first transmittal for a calendar year, and increment by 001 for each subsequent transmittal. Proper usage of this field will permit SERS to identify missing or duplicate transmittals.

Calendar year: The calendar year for the reporting period(s) included on the transmittal.

Payroll date: See Appendix C for definition of payroll date. The payroll date on this record should be the payroll date of the Contributions transactions (200, 201). All Contributions transactions reported on a single file should be for a single payroll date, unless the agency is reporting previously unreported transactions.

Reporting Instructions for Electronic Transmission of Member Data

b. Control Totals Record

FIELD DESCRIPTION	Field Size	Position	Data Type	COMMENTS
Record Type	3	1-3	X	"TOT"
Agency number	3	4-6	N	
Payroll Date	8	7-14	N	YYYYMMDD
Transaction code	3	15-17	N	
Record count	6	18-23	N	
DB Control Total	11	24-34	N	
401a Control Total	11	35-45	N	

Purpose: The Control Totals Record reports record counts and, for some transactions, a control total for each transaction type reported in the data file. It provides summary information for SERS to independently confirm that they have processed the file correctly.

Field Definitions:

Payroll Date: The payroll date associated with the data set being summarized by the Control Totals Record. Must match the payroll date in the associated Data Information Record.

Record Count: The number of the transaction code records in the data set.

DB/401a Control Totals: For all transaction codes except 008, 017, 200, 201, 300 and 301, zeroes. For transaction codes 008, 017, 200, 201, 300 and 301, an accumulation of detail data on the associated transactions in the data set. The data to be accumulated are identified in section 5.c.

c. Transaction Code 008 - Social Security Number Change

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Old Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"008"
New Social Security Number	9	16-24	N	
Pay period end date	8	25-32	N	YYYYMMDD

Purpose: Report a change to an employee's Social Security number.

Special instructions: All other transactions on the current and subsequent transmittals for the same member should contain the new Social Security number in positions 4 - 12.

Reporting Instructions for Electronic Transmission of Member Data

d Transaction Code 009 - Status Change

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"009"
New status code	2	16-17	N	
Effective date of change	8	18-25	N	YYYYMMDD
Pay period end date	8	26-33	N	YYYYMMDD
Personnel Number	10	34-43	N	

Purpose: Report a change to an employee's employment status.

Special instructions: Report any change in employment status, from one of the following statuses to another one. Following are the valid codes:

<u>Status Code</u>	<u>Definition</u>
00	Active
02	Maternity leave
03	Leave without pay
04	Military leave
05	Sabbatical leave
07	Voluntary or involuntary termination
08	Furlough
09	Death

Reporting Instructions for Electronic Transmission of Member Data

e. Transaction Code 015 - New Hire Record

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"015"
Full first name	15	16-30	X	
Middle name or initial	10	31-40	X	
Last name	20	41-60	X	
Name suffix	4	61-64	X	
Birth date	8	65-72	N	YYYYMMDD
Contribution rate	4	73-76	N	
Contract hours override	5	77-81	N	
Mailing street address line 1	35	82-116	X	
Mailing street address line 2	35	117-151	X	
Mailing city	20	152-171	X	
Mailing state	2	172-173	X	
Mailing ZIP code	9	174-182	X	
Mailing country	15	183-197	X	
Employment start date	8	198-205	N	YYYYMMDD
Payroll frequency	2	206-207	X	
Bargaining unit	2	208-209	X	
Entry date	8	210-217	N	YYYYMMDD
Class code	2	218-219	X	
Category code	1	220-220	X	
Coverage code	1	221-221	X	
Sex code	1	222-222	X	
Contract hours	5	223-227	N	
Headquarters county code	2	228-229	X	
Periodic salary	8	230-237	N	
Personnel Number	10	238-247	N	
Act 2017-5 OT Exempt indicator	1	248-248	X	

Purpose: Report the hiring of a new employee who is required or has elected to join the State Employees' Retirement System, and establish the member's account on SERS' database.

Note: The Mailing ZIP Code is either five or nine numeric characters (or spaces for foreign addresses), left-justified, space-filled; the hyphen that normally separates the plus-4 component from the 5-digit ZIP code is suppressed.

Reporting Instructions for Electronic Transmission of Member Data

f. Transaction Code 017 - Refund of Contributions

Field Description	Field Size	Position	Data Type	Comments
Agency Number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction Code	3	13-15	N	"017"
Regular Contributions	8	16-23	N	
Regular Arrears Payment	8	24-31	N	
SSI Pickup Contributions	8	32-39	N	
SSI Arrears Payment	8	40-47	N	
Hours for Service Credit	5	48-52	N	
Retirement Covered Earnings	8	53-60	N	
Payroll Date	8	61-68	N	YYYYMMDD
Tax Type	2	69-70	X	
Regular Agency Contribution	8	71-78	N	
Class	2	79-80	X	
Category	1	81-81	X	
Coverage	1	82-82	X	
Personnel Number	10	83-92	N	
401a Mandatory Contributions	8	93-100	N	
401a Voluntary Contributions	8	101-108	N	
401a Arrears Payment	8	109-116	N	
401a Agency Contributions	8	117-124	N	
Act 2017-5 OT Exempt indicator	1	125-125	X	

Purpose: Refund or reduce earnings, contributions, and hours data previously reported on a code 200 and/or 201 transaction.

Note: If a full or partial refund is required of previously-reported earnings, contributions, or hours data, please submit a code 017 transaction that completely reverses the originally-reported data. Then, if necessary, submit a new code 200—and/or code 201—transaction to report the correct data. The payroll date should be the payroll date of the original Contribution transaction.

Reporting Instructions for Electronic Transmission of Member Data

g. Transaction Code E17 – Election update

Field Description	Field Size	Position	Data Type	Comments
Agency Number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction Code	3	13-15	N	'E17'
Regular Contributions	8	16-23	N	
Hours for Service Credit	5	24-28	N	
Payroll Date	8	29-36	N	YYYYMMDD.
Tax Type	2	37-38	X	Taxable = 1
Regular Agency Contribution	8	39-46	N	Add regular agency contribution amount per employee SSN and transaction code for regular Defined benefit plan members and as well as 401A participants also to pay the unfunded liability.
Class	2	47-48	X	previously reported class
Category	1	49-49	X	Existing category codes and A for 401(a) DC participants only
Coverage	1	50-50	X	Existing coverage codes and A for 401(a) DC participants only
Personnel Number	10	51-60	N	Add the personnel number if exists for the member for this position otherwise 0000000000
401a Mandatory Contributions	8	61-68	N	
401a Agency Contributions	8	69-76	N	401a agency contribution amount per employee ssn
ACT2017-5 OT Exempt indicator	1	77-77	X	Class A5 Exempt Indicator Y or NULL

Purpose: Complete reversal of class A5 contributions, and hours previously reported on a code 200 transaction prior to employee making an election into class A6 or 40. Only to be used for elections of A6 and 40. Employee has 45 days from date of hire to elect into class A6 or 40. SERS membership will contact the employer to confirm employee's election to an A6 or 40. If SERS membership does not contact an employer to report an employee's election; the employee will remain in the default A5 class.

NOTE: A 200 regular contributions transaction must be reported in the same batch payroll as an E17 to then place the employee in the elected class and pass the correct contributions for the previous pays as well as the current payroll being reported

Reporting Instructions for Electronic Transmission of Member Data

h. Transaction Code 020 - Bargaining Unit Change

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"020"
New bargaining Unit code	2	16-17	X	
Pay period end date	8	18-25	N	YYYYMMDD
Personnel Number	10	26-35	N	

Purpose: Report a change to an employee's collective bargaining unit.

i. Transaction Code 021 - Payroll Frequency Change

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"021"
New payroll frequency	2	16-17	N	
Pay period end date	8	18-25	N	YYYYMMDD
Personnel Number	10	26-35	N	

Purpose: Report a change to an employee's payroll frequency.

j. Transaction Code 022 - Name Change

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"022"
Full first name	15	16-30	X	
Middle name or initial	10	31-40	X	
Last name	20	41-60	X	
Name suffix	4	61-64	X	

Purpose: Report an employee's name change.

Reporting Instructions for Electronic Transmission of Member Data

k Transaction Code 023 - Address Change Record

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"023"
Mailing street address line 1	35	16-50	X	
Mailing street address line 2	35	51-85	X	
Mailing city	20	86-105	X	
Mailing state	2	106-107	X	
Mailing ZIP code	9	108-116	X	
Mailing country	15	117-131	X	

Purpose: Report a change to an employee's mailing address.

Note: The Mailing ZIP Code is either five or nine numeric characters (or spaces for foreign addresses), left-justified, space-filled; the hyphen that normally separates the plus-4 component from the 5-digit ZIP code is suppressed.

l Transaction Code 025 – Class Code Change

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"025"
New class code	2	16-17	X	
Pay period end date	8	18-25	N	YYYYMMDD
Personnel Number	10	26-35	N	
Act 2017-5 OT Exempt indicator	1	36-36	X	

Purpose: Report a change or correction to an employee's retirement class code.

Note: If the employee is moving to an exempt job the exempt indicator should be passed as 'Y', not a space. If moving out of an exempt job, the exempt indicator should be a space.

m Transaction Code 026 - Category Code Change

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"026"
New category code	1	16-16	X	
Pay period end date	8	17-24	N	YYYYMMDD
Personnel Number	10	25-34	N	

Purpose: Report a change or correction to an employee's retirement category code.

Reporting Instructions for Electronic Transmission of Member Data

n. Transaction Code 027 - Contract Hours Change

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"027"
New Contract hours	5	16-20	N	
Contract hours override	5	21-25	N	
Pay period end date	8	26-33	N	YYYYMMDD
Personnel Number	10	34-43	N	

Purpose: Report a change to an employee's contract hours.

Note: Agencies should avoid overuse of this transaction. The Contract hours override field should be used to indicate that the employee is working in a part-time or hourly position regularly scheduled to work less than the number of hours specified by Contract hours field. If the employee works an irregular schedule, but still mostly works part-time, this transaction should not be sent each pay period; instead, report in the Contract hours override field an average number of hours expected to be worked in an average pay period.

o. Transaction Code 029 - Coverage Change

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"029"
New coverage code	1	16-16	X	
Pay period end date	8	17-24	N	YYYYMMDD
Personnel Number	10	25-34	N	

Purpose: Report a change to an employee's retirement coverage or correct the coverage code.

Reporting Instructions for Electronic Transmission of Member Data

p. Transaction Code 051 - New SSI Arrears Liability

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"051"
New SSI liability	8	16-23	N	
Pay period end date	8	24-31	N	YYYYMMDD

Purpose: Establish an SSI arrears liability.

Field definition: The **new SSI liability** is the total amount remaining to be paid; e.g., if there is an existing SSI liability with \$500 remaining, and an additional SSI liability of \$300 needs to be established, report the total of \$800 as the new SSI liability. Note that this transaction is used only to report SSI liabilities; the code 145 transaction is used to establish a regular arrears liability.

q. Transaction Code 056 – Termination

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"056"
Termination notification code	2	16-17	N	
Effective date of termination	8	18-25	N	YYYYMMDD
Pay period end date	8	26-33	N	YYYYMMDD
Personnel Number	10	34-43	N	

Purpose: Report an employee's termination from employment. This transaction indicates the final retirement-related transaction to be processed for the employee.

Field definition:

Termination notification code: Reason for termination of employment.

Following are valid termination notification codes:

<u>Code</u>	<u>Definition</u>
07	Voluntary or involuntary termination, including retirement.
08	Furlough.
09	Death in service.

Reporting Instructions for Electronic Transmission of Member Data

r. Transaction Code 059 - Change to Periodic Salary

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"059"
New periodic salary	8	16-23	N	
Effective date of change	8	24-31	N	YYYYMMDD
Pay period end date	8	32-39	N	YYYYMMDD
Personnel Number	10	40-49	N	

Purpose: Report a change to periodic—i.e., weekly, biweekly, semi-monthly, monthly—salary.

Special note: Employers must report a change to the base periodic salary whenever it occurs. SERS uses the data to validate actual earnings reported and to identify special circumstances, such as back-pay awards, which usually result in higher-than-normal earnings. The salary reported must be consistent with the pay frequency; e.g., if the pay frequency is biweekly (code BW), the salary reported should be the salary or wage that would be earned by a full-time employee in the position in a two-week period, not the hourly or annual salary amount.

s. Transaction Code 099 - Sex Code Correction

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"099"
Correct sex code	1	16-16	N	1= Male; 2= Female

Purpose: Report a correction to the sex code.

t. Transaction Code 145 - New Regular Arrears Liability

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"145"
New regular liability	8	16-23	N	
Pay period end date	8	24-31	N	YYYYMMDD
Personnel Number	10	32-41	N	

Purpose: Establish a regular arrears liability.

Field definition: The **new regular liability** is the total amount remaining to be paid; e.g., if there is an existing regular liability with \$500 remaining, and an additional regular liability of \$300 needs to be established, report the total of \$800 as the new regular liability. Note that this transaction is used only to report regular liabilities; the code 051 transaction is used to establish an SSI arrears liability.

Reporting Instructions for Electronic Transmission of Member Data

u. **Transaction Code 158 - Birth Date Correction**

Field Description	Field Size	Position	Data Type	Comments
Agency number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction code	3	13-15	N	"158"
Correct birth date	8	16-23	N	YYYYMMDD

Purpose: Report a correction to an employee's birth date.

v. **Transaction Code 200 - Regular Contributions**

Field Description	Field Size	Position	Data Type	Comments
Agency Number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction Code	3	13-15	N	"200"
Regular Contributions	8	16-23	N	
Regular Arrears Payment	8	24-31	N	
Regular Remaining Liability	8	32-39	N	
Hours for Service Credit	5	40-44	N	
Payroll Date	8	45-52	N	YYYYMMDD
Retirement Covered Earnings	8	53-60	N	
Tax Type	2	61-62	X	
Headquarters County Code	2	63-64	N	
Pay Period End Date	8	65-72	N	YYYYMMDD
Regular Agency Contributions	8	73-80	N	
Class	2	81-82	X	
Category	1	83-83	X	
Coverage	1	84-84	X	
Personnel Number	10	85-94	N	
401a Mandatory Contributions	8	95-102	N	
401a Voluntary Contributions	8	103-110	N	
401a Arrears Payment	8	111-118	N	
401a Remaining Liability	8	119-126	N	
401a Agency Contributions	8	127-134	N	
Act 2017-5 OT Exempt indicator	1	135-135	X	

Purpose: Report retirement-covered earnings and hours; payroll deductions for Defined Benefit regular member pickup contributions and arrears payments; payroll deductions for mandatory and voluntary contributions and arrears payments to the 401(a) Defined Contribution plan; and employer-share contributions to both the Defined Benefit and 401(a) Defined Contribution plans.

Reporting Instructions for Electronic Transmission of Member Data

w. Transaction Code 201 - SSI Contributions

Field Description	Field Size	Position	Data Type	Comments
Agency Number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction Code	3	13-15	N	"201"
SSI Contributions	8	16-23	N	
SSI Arrears Payment	8	24-31	N	
Remaining SSI Liability	8	32-39	N	
Payroll Date	8	40-47	N	YYYYMMDD
Tax Type	2	48-49	X	
Pay Period End Date	8	50-57	N	YYYYMMDD
Class	2	58-59	X	
Category	1	60-60	X	
Coverage	1	61-61	X	
Personnel Number	10	62-71	N	

Purpose: Report payroll deductions for SSI pickup contributions and SSI arrears payments.

Reporting Instructions for Electronic Transmission of Member Data

x. Transaction Code 300 – Military Leave Pay

Field Description	Field Size	Position	Data Type	Comments
Agency Number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction Code	3	13-15	N	"300"
Military Leave Code	2	16-17	N	
Pay Date	8	18-25	N	YYYYMMDD
Pay Period End Dt	8	26-33	N	YYYYMMDD
Earnings Amount	8	34-41	N	
Hours	5	42-46	N	
Stipend Amount	8	47-54	N	

Purpose: Report earnings and hours attributable to paid and unpaid military leave absences.

Field Definitions:

Military Leave Code – Type of military leave absence. Valid codes are 02, 03, 04 and 05.

<u>Code</u>	<u>Description</u>
02	USERRA MLWP, non-contributory
03	USERRA MLWOP
04	Non-USERRA MLWP, non-contributory
05	Non-USERRA MLWOP

Pay Date – The date on which the employee received payment (in the case of MLWP) or would have received payment (in the case of MLWOP) for the period of absence had he or she not been deployed.

Pay Period End Date – The ending date for the pay period covering the military leave absence.

Earnings Amount – The amount of retirement-covered earnings paid or to which the employee would have been entitled had he or she been regularly employed during the period of military leave absence.

Hours – The normal work hours that the employee would have been expected to work during the period of military leave absence had he or she not been deployed.

Stipend Amount – The amount of any stipend paid due to the military deployment.

Reporting Instructions for Electronic Transmission of Member Data

y. **Transaction Code 301 – Military Leave Pay Reversal**

Field Description	Field Size	Position	Data Type	Comments
Agency Number	3	1-3	N	
Social Security Number	9	4-12	N	
Transaction Code	3	13-15	N	"301"
Military Leave Code	2	16-17	N	
Pay Date	8	18-25	N	YYYYMMDD
Pay Period End Date	8	26-33	N	YYYYMMDD
Earnings Amount	8	34-41	N	
Hours	5	42-46	N	
Stipend Amount	8	47-54	N	

Purpose: Reverse or correct previously-reported Military Leave Pay. For example, to correct a Military Leave Pay transaction (code 300) that had reported 80 hours as military leave type '02' (USERRA MLWP, non-contributory) but that should have reported 40 hours as military leave type '02' and 40 hours as military leave type '03' (USERRA MLWOP). In this case you would submit a code 301 transaction with military leave code '02', with the pay date and pay period end date of the original code 300 transaction and with 40 hours and an appropriate earnings amount for the 40 hours that should have been reported as military leave type '03'; and concurrently submit a new code 300 transaction for the 40 hours of military leave type '03'. Alternatively, report a code 301 transaction to completely reverse the original code 300 transaction, then report two code 300 transactions with the earnings and hours correctly apportioned between the military leave types.

Reporting Instructions for Electronic Transmission of Member Data

APPENDIX A

Electronic Reporting Agencies

<u>Agency #</u>	<u>Agency</u>
757	ADMINISTRATIVE OFFICE OF PENNSYLVANIA COURTS
743	CAPITOL PRESERVATION COMMITTEE
747	CENTER FOR RURAL PENNSYLVANIA
988	DELAWARE RIVER JOINT TOLL BRIDGE COMMISSION
990	DELAWARE RIVER PORT AUTHORITY
989	DELAWARE VALLEY REGIONAL PLANNING COMMISSION
910	HARRISBURG AREA COMMUNITY COLLEGE
753	HOUSE APPROPRIATION COMMITTEE (D)
951	HOUSE APPROPRIATION COMMITTEE (R)
742	HOUSE OF REPRESENTATIVES
966	INDEPENDENT FISCAL OFFICE
754	INDEPENDENT REGULATORY REVIEW COMMISSION
755	JOINT LEGISLATIVE CONSERVATION COMMITTEE
781	JOINT STATE GOVERNMENT COMMISSION
776	LEGISLATIVE BUDGET & FINANCE COMMITTEE
745	LEGISLATIVE DATA PROCESSING CENTER
744	LEGISLATIVE REFERENCE BUREAU
775	LOCAL GOVERNMENT COMMISSION
917	PA COLLEGE OF TECHNOLOGY
791	PA TURNPIKE COMMISSION
039	PENNSYLVANIA HIGHER EDUCATION ASSISTANCE AGENCY
786	PENNSYLVANIA STATE UNIVERSITY
904	PORT AUTHORITY TRANSIT CORPORATION
741	SENATE
790	STATE SYSTEM OF HIGHER EDUCATION
798	STATE PUBLIC SCHOOL BUILDING AUTHORITY
003	TREASURY DEPARTMENT
916	WESTMORELAND COUNTY COMMUNITY COLLEGE

Reporting Instructions for Electronic Transmission of Member Data

APPENDIX B

County Code Table

<u>County Name</u>	<u>Code</u>	<u>County Name</u>	<u>Code</u>
Adams	01	Lackawanna	35
Allegheny	02	Lancaster	36
Armstrong	03	Lawrence	37
Beaver	04	Lebanon	38
Bedford	05	Lehigh	39
Berks	06	Luzerne	40
Blair	07	Lycoming	41
Bradford	08	McKean	42
Bucks	09	Mercer	43
Butler	10	Mifflin	44
Cambria	11	Monroe	45
Cameron	12	Montgomery	46
Carbon	13	Montour	47
Centre	14	Northampton	48
Chester	15	Northumberland	49
Clarion	16	Perry	50
Clearfield	17	Philadelphia	51
Clinton	18	Pike	52
Columbia	19	Potter	53
Crawford	20	Schuylkill	54
Cumberland	21	Snyder	55
Dauphin	22	Somerset	56
Delaware	23	Sullivan	57
Elk	24	Susquehanna	58
Erie	25	Tioga	59
Fayette	26	Union	60
Forest	27	Venango	61
Franklin	28	Warren	62
Fulton	29	Washington	63
Greene	30	Wayne	64
Huntingdon	31	Westmoreland	65
Indiana	32	Wyoming	66
Jefferson	33	York	67
Juniata	34		

Reporting Instructions for Electronic Transmission of Member Data

APPENDIX C

GLOSSARY

401a Agency Contributions: Amount of 401(a) contributions made on behalf of the employer into the member's account for current service. These contributions are considered "pickup" contributions and are tax-deferred for Federal income tax purposes. The amount is determined by retirement code and is a fixed percentage. The field is numeric, with two decimal places and an assumed decimal point.

401a Arrears Payment: Amount of 401(a) contributions made on behalf of the member into the 401(a) plan for a mandatory purchase of service. These contributions are considered post-tax. The field is numeric, with two decimal places and an assumed decimal point.

401a Mandatory Contributions: Amount of 401(a) contributions made on behalf of the member for current service. These contributions are considered "pickup" contributions and are tax-deferred for Federal income tax purposes. The amount is determined by applying the 401(a) contribution rate to the retirement-covered earnings. This amount does not include SSI pickup contributions or regular or SSI arrears payments. The field is numeric, with two decimal places and an assumed decimal point.

401a Voluntary Contributions: Contributions made by a participant to the trust and credited to his individual investment account in excess of his mandatory pickup participant contributions, either by salary deductions paid through the Commonwealth or other employer, or through an eligible rollover or through a direct trustee-to-trustee transfer. Contributions can be a fixed dollar amount or percentage and must be post-tax. The field is numeric, with two decimal places and an assumed decimal point. The amount or percentage to withhold will be communicated via inbound file from the Third Party Administrator.

Act 2017-5 OT Exempt indicator: Indicates an employee who first became a member of SERS on or after January 1, 2019 who is employed in an exempt position and enrolled in class A-3 or A-4, whose overtime must be identified as either mandatory or voluntary. Voluntary overtime for these members is capped at 10% of the employee's base salary or wages in each pay period. Allowable values are "Y" for those hired on or after January 1, 2019 in an exempt job, or space for all other employees. Also see definition of "exempt position."

Bargaining unit: A code identifying the collective bargaining unit of the employee/member. Used for members employed by the State System of Higher Education, whose entitlement to retired employee health care coverage varies dependent upon collective bargaining unit. The field is two alphanumeric characters.

Reporting Instructions for Electronic Transmission of Member Data

Category code: A code designating an employee's category of service. The field is one numeric character. The following defines the available valid category codes:

<u>Code</u>	<u>Definition</u>
0 (zero)	Any employee who is employed in a position not described by any of the other categories.
1	Port Authority police.
2	Member of the General Assembly.
3	Judge.
4	District Justice.
A	Employees enrolled in the 401(a) DC-only participants plan

Reporting Instructions for Electronic Transmission of Member Data

Class code: The code designating the class of service. The field is two alphanumeric characters, left-justified and space-filled. The following defines the classes of service and class of service multipliers (COSM) which, when multiplied by the basic contribution rate of 5%, yields the employee's Defined Benefit contribution rate:

<u>Code</u>	<u>COSM</u>	<u>Description</u>
A	1.000	Most employees who became SERS members prior to July 1, 2001 and did not elect Class AA during the specific timeframe specified in Act 2001-9.
AA	1.250	Most employees who became SERS members between July 1, 2001 and December 31, 2010; and Class A members who, during a specific timeframe specified by Act 2001-9, voluntarily elected to contribute more to earn a higher benefit accrual rate.
A3	1.250	Most employees who became SERS members on or after January 1, 2011 and before January 1, 2019.
A4	1.860	Class A-3 members who, within the first 45 days of SERS membership, voluntarily elected to contribute more to earn a higher benefit accrual rate.
A5	1.000	Most employees who became SERS members on or after January 1, 2019. These members are also mandated to contribute 3.25% of pay to the 401(a) Defined Contribution plan.
A6	0.800	Class A-5 members who, within the first 45 days of SERS membership, voluntarily elected to contribute less in exchange for a lower benefit accrual rate. These members are also mandated to contribute 3.5% of pay to the 401(a) Defined Contribution plan.
40	n/a	Class A-5 members who, within the first 45 days of SERS membership, voluntarily elected to revoke membership in the SERS Defined Benefit plan and to become solely a participant in the 401(a) Defined Contribution plan. These participants are mandated to contribute 7.5% of pay to the 401(a) Defined Contribution plan.
D4	1.500	Most Legislators elected between July 1, 2001 and November 30, 2010; and Legislators who, during a specific timeframe specified by Act 2001-9, voluntarily elected to contribute more to earn a higher benefit accrual rate.
E1	*	Judges hired prior to January 1, 2019 who elected class E-1. *Class of service multiplier is 2 for the first ten years of judicial service and 1.5 for each subsequent year of judicial service.
E2	1.500	District Justices hired prior to January 1, 2019 who elected class E-2.

Reporting Instructions for Electronic Transmission of Member Data

Contract hours: The number of hours for which a full-time employee in the position is contracted to work during a pay period. Reporting of this field is mandatory and will be used by SERS to help determine whether the employee's earnings must be annualized in the calculation of a retirement benefit. As with "hours for service credit" (see definition below), if an employee works in a position in which pay is not based on number of hours worked, the employer should report a number of hours which, when multiplied by the number of pay periods in a year, will yield at least 1650 hours. The field is numeric, with two decimal places and an assumed decimal point.

Contract hours override: The number of hours regularly scheduled during a pay period for an employee who is not employed full-time. Report the number of hours regularly scheduled for a full-time employee in the position as **contract hours**. If the employee in that position is employed full-time, report zeros in this field. If the employee working in the position is not employed full-time, report the actual number of hours regularly scheduled during a pay period. For example, a full-time professor on a monthly pay cycle would have 137.50 hours reported as contract hours. If his schedule was reduced to 30% of full-time, contract hours would still be 137.50 hours, but contract hours override would be 41.25 hours. If the employee is expected to work an irregular schedule which is still normally less than full-time, report an average number of hours that the employee will be anticipated to work. The field is numeric, with two decimal places and an assumed decimal point.

Contribution rate: The Defined Benefit basic member contribution rate of 5% multiplied by the class of service multiplier (see under **Class code**), and increased by any additional contribution rate, if applicable. This is the actual rate applied to gross retirement-covered earnings to determine regular pickup contributions to the Defined Benefit plan. The field is a four-place decimal with an assumed decimal point; e.g., 5% is reported as 0500.

Coverage code: Indicates the type of retirement coverage under which retirement pickup contributions are made. The field is one alphanumeric character. The following defines the available codes:

<u>Code</u>	<u>Definition</u>
1	Full, with no SSI. The basic contribution rate is 5%.
4	Full, with SSI. The basic contribution rate is 5%. On earnings in excess of the Social Security maximum taxable wages, SSI contributions at the rate of 5% are required in addition to regular contributions. This coverage is not available to anyone—except judges and district justices who join SERS prior to January 1, 2019—who joins SERS after February 28, 1974; it is available to vested members and annuitants who return to service and who maintained their SSI coverage during a break in employment.
A	To be used for 401(a) DC-only participants.

Employment start date: The most recent employment start date with this employer. Format is YYYYMMDD.

Entry date: The date that payroll deductions for retirement begin for this period of employment. Format is YYYYMMDD.

Reporting Instructions for Electronic Transmission of Member Data

Exempt Position: Port Authority Policeman and employees with campus police that hold a position that requires Act 120 certification. Anyone hired into these jobs after January 1, 2019 will be exempt from entering Act 5 classes and must be enrolled in class A3. See definition of Act 2017-5 OT Exempt indicator.

Headquarters county code: The numerical code representing the county where the employee reports to work. This code is used to assign the member to a SERS Regional Counseling Center. Refer to the county code table in Appendix B to determine the correct code. The field is two numeric characters. For locations outside the state of Pennsylvania, report zeroes.

Hours for service credit: The number of hours associated with the retirement-covered earnings being reported. SERS credits an employee with one full year of service for the first 1650 hours reported during a calendar year. If an employee works in a position in which pay is not based on number of hours worked, you should report a number of hours which, when multiplied by the number of pay periods in a year, will yield at least 1650 hours for a full-time employee, or a corresponding fractional portion of full-time hours for an employee who cannot reasonably be considered to be employed full time. The field is numeric, with two decimal places and an assumed decimal point.

Pay period: The duration of a payroll cycle.

Pay period end date: The last day of the pay period in which a change occurs; or, for pay transactions (codes 200 and 201) the last day of the pay period for which the information is being reported. Format is YYYYMMDD.

Payroll date: The constructive pay date on which the employee is slated to receive the payment of salary or wages being reported. May be the same as pay period end date for on-time payrolls, or may differ from pay period end date for after-the-fact payrolls. Format is YYYYMMDD.

Payroll frequency: The frequency with which the employee is normally paid; e.g., weekly, biweekly, semi-monthly, monthly, etc. The field is two alphabetic characters. The following codes shall be used to report the pay frequency:

<u>Payroll Frequency</u>	<u>Code</u>
Weekly	WY
Biweekly	BW
20 pay/year	20
Semimonthly	SM
Monthly	MY
Bimonthly	BM
Quarterly	QY

Periodic salary: The contract salary for a standard pay period for the employee. The field is numeric, with two decimal places and an assumed decimal point.

Personnel number: If used, the unique identifying number used by the employer to identify the employee or position. If not used, report zeroes.

Reporting Instructions for Electronic Transmission of Member Data

Regular Agency Contribution: The employer-share contributions payable to SERS Defined Benefit plan for the current pay, including the additional accrued liability contributions due for 401(a)-only participants.

Regular arrears payment: The amount of member contributions deducted for payment of a retirement-related regular liability. These contributions are *not* considered "pickup" contributions and are therefore *not* tax-deferred; for this reason, they must be reported separately from regular pickup contributions. This does *not* include contributions deducted for payment of a SERS SSI liability. The field is numeric, with two decimal places and an assumed decimal point.

Regular contributions: Amount of regular contributions made on behalf of the member for *current* service. These contributions are considered "pickup" contributions and are tax-deferred for federal income tax purposes. The amount is determined by applying the contribution rate to the **retirement-covered earnings**. This amount does *not* include SERS SSI pickup contributions or regular or SERS SSI arrears payments. The field is numeric, with two decimal places and an assumed decimal point.

Retirement-covered earnings: The actual gross retirement-covered earnings included in the payment that generated the transaction. The field is numeric, with two decimal places and an assumed decimal point.

SSI arrears payment: The amount of member contributions deducted for payment of a retirement-related SERS SSI liability. These contributions are *not* considered "pickup" contributions and are therefore *not* tax-deferred; for this reason, they must be reported separately from SERS SSI pickup contributions. This does *not* include contributions deducted for payment of a regular liability. The field is numeric, with two decimal places and an assumed decimal point.

SSI contributions: Amount of contributions made on behalf of the employee as a member of SERS' social security integration (SSI) coverage group for *current* service only. This includes pickup contributions taken at 5% on **retirement-covered earnings** in excess of the maximum covered by Social Security for only those members who are currently active in the SSI program (retirement coverage code 4). These contributions are tax-deferred for federal income tax purposes. This amount does *not* include regular pickup contributions or regular or SERS SSI arrears payments. The field is numeric, with two decimal places and an assumed decimal point.

Tax type: The taxable nature of the regular contributions (on a code 200 or 017 transaction) or SERS SSI contributions (on a code 201 or 017 transaction). In most cases, regular and SSI contributions will be tax-deferred on a current basis, and therefore taxable in the member's retirement account. Where IRS regulations permit, however, certain disability payments are tax-exempt; therefore, the retirement contributions on those salary or wage payments must also remain tax-exempt, and should be reported as non-taxable. If a single salary or wage payment consists of multiple tax types, a separate code 200, 201, and/or 017 transaction must be used to report these payments and the associated contributions. The field is two alphanumeric characters, left-justified and space-filled. The following codes shall be used by employers to report the tax type:

<u>Tax type</u>	<u>Code</u>
Taxable (Tax-deferred)	1
Non-taxable	3