

Gemini Project

Supplemental Savings Plan Employer Reporting File Format

Version 2.00

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Teachers' Retirement System of the State of Illinois



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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.

This document is specifically for reporting contributions for the TRS Supplemental Savings Plan. The document for reporting traditional contributions and service for the TRS Defined Benefit Plan can be found at <https://www.trsil.org/employers/Gemini/Resources>.

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. This document is specifically tailored to reporting contributions for the TRS Supplemental Savings Plan. However, the layout itself and the definitions of which fields belong where is the same between Defined Benefit reporting and Supplemental Savings Plan reporting. The decision was made to split them into two separate documents to provide greater clarity on when a field might have different expectations or definitions between DB and SSP reporting.

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.

Version History

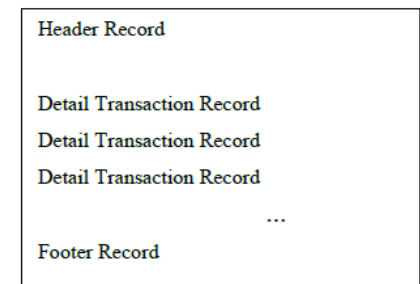
Section	Item	Change	Link

Key Terminology

Terminology	Description	Example(s)
Report Date	A Report Date represents the period for which the employer is submitting a payroll report	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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
Contribution Category	Contribution Category is a field within the file layout which is used to “organize” members into different TRS contribution categories. Each member reported to TRS must belong to a Contribution Category which will be used to validate the contribution amounts. There are six different Contribution Categories available to members participating in the Supplemental Savings Plan.	<ul style="list-style-type: none"> • Depending on the member’s choices, there are six different SSP Contribution Categories that can be used for reporting: SSP Pretax, SSP Pretax Catch-Up, SSP Pretax Special Catch-Up, SSP Roth, SSP Roth Catch-Up, and SSP Roth Special Catch-Up
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. Corrections to all other fields (including numeric non-currency fields like Days Paid) should be submitted as the new correct value, not a difference.	<ul style="list-style-type: none"> • 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 • Adjustments for SSP contributions are allowed, however given the nature of the SSP related to IRS requirements for 457(b) plans, employers may also choose to simply correct any issues with SSP Contributions from a previous payroll by withholding more or less as needed from a subsequent payroll. These altered Contributions can be reported as part of the subsequent payroll and are not required to be dated as Adjustments like they would be for Defined Benefit reporting. Users will receive a Warning when the reported Contributions do not match the member’s elected deferral amount but this can be certified to still progress forward.

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 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.
4. THIS RULE IS NOT APPLICABLE TO SSP REPORTING - 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. The acceleration of contributions is no longer permitted as of July 1, 2020. 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.
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.



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 2021 the Report Date would be 12012021.
Semi-Monthly	Semi-Monthly	Pay date for each payroll	Members are paid twice a month on the 15 th and the last day of the month. For November of 2021 the Report Dates would be 11152021 and 11302021.
	Monthly	First of the month	Members are paid twice a month on the 15 th and the last day of the month. For November of 2021 these would be combined into one report with a Report Date of 11012021.
Bi-Weekly	Bi-Weekly	Pay date for each payroll	Members are paid every other Friday. For May of 2022 the Report Dates would be 05012022, 05152022, and 05292022.
	Monthly	First of the month	Members are paid every other Friday. For May of 2022 the Report Date would be 05012022 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 2021, Report Dates would be 08072021, 08142021, 08212021, and 08282021.
	Monthly	First of the month	Members are paid every Wednesday. For August of 2021 the Report Date would be 08012021 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 (15 th and end of the month). For November of 2021, Report Dates for the bi-weekly payrolls would be 11062021 and 11202021. Report Dates for the semi-monthly payrolls would be 11152021 and 11302021.
	Monthly	First of the month	Some members are paid bi-weekly (every other Friday) and others are paid semi-monthly (15 th and end of the month). The Report Date for November of 2021 would be 11012021 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 with spaces if no data is reported for alphanumeric fields or as all zeros (with any properly placed decimal points applicable to that field) for numeric fields.
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) 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.
 - 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. The member's email address will only be updated if they do not have one on file with TRS to avoid issues with multiple employers or members who want TRS to use their personal email address.
13. All alphanumeric fields must be left-justified and right-filled with spaces.
14. Numeric (amount, hours etc.) fields such as Contributions 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 Contributions field. In addition, if the member contribution is a whole dollar amount, such as \$143.00, then 000143.00 must be placed in Contributions.
15. Employer Contributions are not required to be reported in Defined Benefit reports. For the Defined Benefit Plan, employer contributions (Member Benefit Increase currently 0.58% and Employer THIS Fund contributions currently 0.92%) 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. After a report is submitted, TRS will provide an Employer Packet containing any validations that relate to information we think is relevant to an employer as well as a summary of any changes made to any records by TRS after it was submitted.
18. Adjustments to previously reported data which affect 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 Portal or by contacting TRS who can make them on behalf of the employer. Continue to email TRS for corrections to a prior year's information that was originally reported on an Annual Report.

19. Highly compensated members may receive salary in a plan year that exceeds limits for the member and employer contributions to qualified TRS retirement plans 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 TRS and 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 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. The following fields must be kept “in-sync” and reported as the same values for all records for the same person and same pay period within a report:
- Prefix, First Name, Middle Name, Last Name, Suffix, Gender, Date of Birth, Payroll Frequency, Employment Begin Date, Employment End Date, Employment End Reason, Employment Type, Job Category, Contract Days, FTE Percentage, Full Annual Rate, Sick Leave/Personal Days, Balanced Calendar, Email Address, Phone, Address Line 1, Address Line 2, City, State, Zip Code, and Country
 - For numeric fields not listed above, we will consider the cumulative total of the amounts in all records for a member in a given pay period to be reflective of their correct amount of work and earnings in that period (Ex: Earnings, Contributions, Days Paid, Docked Days, etc.)
23. Employer Contribution files being submitted electronically must be named as follows: ‘yyyymmddXXXAAAAAAA_OptionalSuffix’ or yyyymmdd-XXX-AAAAAAA_OptionalSuffix
- The file name must include a date which would generally be the creation date of the file but there are no restrictions as long as it is a valid date in the yyyymmdd format.
 - XXX in the file name should be a numeric value (Ex. 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.
 - Optionally, dashes can be used as separators between the date, submission number, and TRS to make the name more readable
 - After the TRS Code and optional suffix can be added with a preceding underscore to add any notation needed for the employer. TRS will ignore this suffix.
 - For example, the file name for the November 2021 Payroll Report which is uploaded by 084-1860 – Springfield School District 186 on November 16th, 2021 must be named ‘202111160010841860.txt’ or ‘20211116-001-0841860_NovemberPayroll1.txt’.

Supplemental Savings Plan Rules

1. Employers must sign the SSP Participation Agreement before employees will be allowed to contribute to the Supplemental Savings Plan.
2. ~~Deferral elections for the Supplemental Savings Plan will be specific dollar amounts, not a percentage of the member's earnings.~~
3. Non-governmental employers are not eligible for participation in the SSP per IRC 457(b). TRS-covered employers that would be considered "non-governmental" would be labor organizations and associations.
4. Only Full Time or Part-Time Contractual members working in TRS-covered positions at eligible employers are eligible to participate in the Supplemental Savings Plan.
5. SSP Contributions must be reported promptly and will be subject to employer penalties if contributions are not remitted in a timely manner.
6. SSP deferral elections must be processed by the employer on the first available payroll after the contribution effective date provided by TRS.
7. Deferrals/deductions should not be initiated, changed, or discontinued for an employee unless indicated on the Supplemental Savings Plan Deferrals Report provided by TRS whenever changes or new enrollments have been received from the third-party administrator.
8. Members cannot simultaneously contribute to either SSP Pretax Catch-Up or SSP Roth Catch-Up with either SSP Pretax Special Catch-Up or SSP Roth Special Catch-Up. Employer Defined Contributions are only permitted under the SSP Pretax Contribution Category.
9. For SSP Special Catch-Up and SSP Roth Special Catch-Up, 60 will be considered normal retirement age for Tier 1 members, 67 for Tier 2 members.
10. For eligible employees on a paid Leave of Absence, SSP deferral should continue to the extent to which compensation continues and based on deduction hierarchy.
11. ~~If, for whatever reason, a member's contributions were not withheld or were not reported and remitted, these contributions would need reported to TRS as retroactive adjustments. When reporting these contributions, they would need to be reported as separate records for each pay period missed. A member's total SSP contributions for a single pay period cannot deviate from their elected deferral amount.~~

Header Record Format

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Length				
Record Type	R	1	1	1	Field that designates this as a header, detail, or footer record	A	H = Header	<ul style="list-style-type: none"> This field must contain a value of H since this is a header record.
Report Type	R	2	3	2	Indicates the grouping of data on Defined Benefit vs. SSP	N	01 = Defined Benefit 02 = Supplemental Savings Plan	<ul style="list-style-type: none"> Separate reports must be submitted for each report type.
Format Version	R	4	6	3	Indicates which file layout format the employer is using	N	001	<ul style="list-style-type: none"> This field must contain a value of 000 since this is currently the only acceptable file format.
TRS Code	R	7	13	7	A unique number that identifies the employer	N		<ul style="list-style-type: none"> 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	R	14	21	8	Represents the year, month and day of the contribution report being submitted.	N	MMDDYYYY Example: November 15, 2021 would be reported as 11152021	<ul style="list-style-type: none"> • 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	R	22	29	8	Date the submitted file was created	N	MMDDYYYY Example: November 27, 2021 would be reported as 11272021	<ul style="list-style-type: none"> • This date should not be modified based upon payroll frequency or reporting frequency. It must strictly be the date the file was created.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Length				
Report Fiscal Year	R	30	37	8	Fiscal Year to which this report applies.	N	YYYYYYYYY Example: A report that is for fiscal year 2021-2022 would be reported as 20212022	<ul style="list-style-type: none"> • Must be a valid fiscal year, i.e., two consecutive years. • The report can still contain Adjustment detail records for a different fiscal year. All non-Adjustment details in the report should match this fiscal year

*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	R	1	1	1	Field that designates this as a header, detail, or footer record	A	D = Detail	<ul style="list-style-type: none"> 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	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	<ul style="list-style-type: none"> • 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	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	<ul style="list-style-type: none"> This field must be left justified filled with spaces to the right. If no data is reported, fill with spaces.
First Name	R	14	63	50	Represents the member's first name	A	A-Z a-z Space Dash or hyphen Period Apostrophe	<ul style="list-style-type: none"> 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.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Middle Name	O	64	113	50	Represents the member's middle name(s)	A	A-Z a-z Space Dash or hyphen Period Apostrophe	<ul style="list-style-type: none"> • 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 reporting only a middle initial, do not include a period on the end. • If no data is reported, fill with spaces.
Last Name	R	114	163	50	Represents the member's last name(s)	A	A-Z a-z Space Dash or hyphen Period Apostrophe	<ul style="list-style-type: none"> • 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.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Suffix	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	<ul style="list-style-type: none"> If no data is reported, fill with spaces. This field must be left justified filled with spaces to the right.
Gender	R	167	168	2	Represents the member's gender	N	01 = Female 02 = Male	<ul style="list-style-type: none"> The member's gender is used by TRS for actuarial valuations and for retiree health insurance.
Date of Birth	R	169	176	8	Represents the member's date of birth	N	MMDDYYYY Example: April 27, 1948 would be reported as 04271948	<ul style="list-style-type: none"> 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.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Pay Period Begin Date	R	177	184	8	Represents the date the pay period began	N	MMDDYYYY Example: November 15, 2021 would be reported as 11152021	<ul style="list-style-type: none"> • This date must match the payroll schedule that was submitted at the beginning of the fiscal year. • 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. • 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	R	185	192	8	Represents the date the pay period ended	N	MMDDYYYY Example: November 30, 2021 would be reported as 11302021	<ul style="list-style-type: none"> • This date must match the payroll schedule that was submitted at the beginning of the fiscal year. • 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. • If payroll is supplemental, Pay Period Dates should still be reflective of the payroll schedule.
Pay Date	R	193	200	8	Represents the actual date of payment for the pay period	N	MMDDYYYY Example: November 30, 2021 would be reported as 11302021	<ul style="list-style-type: none"> • 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	R	201	202	2	Represents how frequently the member is paid	N	01 = Monthly 02 = Semi-monthly 03 = Bi-weekly 04 = Weekly	<ul style="list-style-type: none"> 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	R	203	210	8	First day physically at work in a TRS-covered position	N	MMDDYYYY Example: November 15, 2021 would be reported as 11152021	<ul style="list-style-type: none"> This date must be reported for all employees including new hires and rehires. This date should be the same one being reported on Defined Benefit reports for the member, but it will not be subject to the same level of scrutiny on SSP reports. The employer will not receive any errors based on this date as long as it a real date.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Employment End Date	O	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, 2021 would be reported as 11152021	<ul style="list-style-type: none"> This date can be reported for members who will no longer be employed by the district but it is not required for SSP reports. If no data is reported, fill with all zeros or all spaces
Employment End Reason	O	219	220	2	Reason for end of current employment	N	01 = Terminated 02 = Death	<ul style="list-style-type: none"> This field can be reported for members with an Employment End Date but it is not required for SSP reports. Terminated is used for any reason for leaving besides death (terminated, resigned, RIFed, separated, etc.). 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				
Employment Type	R	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	<ul style="list-style-type: none"> This field should match what is reported for the member on Defined Benefit reports but its sole purpose on SSP reports is to match the record to the appropriate Payroll Schedule.
Job Category	R	222	223	2	Represents to what category the member's position belongs	N	01 = Teacher 02 = Administrator 03 = Medical/Counseling	<ul style="list-style-type: none"> This field should match what is reported for the member on Defined Benefit reports but its sole purpose on SSP reports is to match the record to the appropriate Payroll Schedule.
Contract Days	O	224	226	3	Number of days in the school term or the member's employment agreement, whichever is greater	N	180-265 or 000	<ul style="list-style-type: none"> This field should match what is reported for the member on Defined Benefit reports but can also be left as '000' for SSP reports.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Contribution Category	R	227	228	2	Represents the SSP contribution type elected by the member	N	03 = SSP Pretax 04 = SSP Pretax Catch-Up 05 = SSP Pretax Special Catch-Up 06 = SSP Roth 07 = SSP Roth Catch-Up 08 = SSP Roth Special Catch-Up	<ul style="list-style-type: none"> The appropriate Contribution Category for a member will be indicated on the SSP Deferrals Report available on the Gemini Employer Portal. A member may participate in more than one category at a time. If so, each contribution would be reported on a separate record with the appropriate Contribution Category. If a member has an elected SSP Pretax (03) contribution on the SSP Deferrals Report and also has Employer Defined Contributions (can only be 03), these can be combined on one record with the SSP Pretax Contribution Category.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
FTE Percentage	O	229	231	3	Whole number percentage of the Full Time Equivalent salary the member is receiving	N	010-100 or 000 Example: A member receiving 50% of their Full Time Equivalent salary would be reported as 050	<ul style="list-style-type: none"> This field should match what is reported for the member on Defined Benefit reports but can also be left as '000' for SSP reports.
Full Annual Rate	O	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)	<ul style="list-style-type: none"> This field should match what is reported for the member on Defined Benefit reports but can also be left as '000000.00' for SSP reports. 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	R	241	242	2	Reason for salary reported in this payment record	A	BS = Base Salary Ex: Salary for regular contractual teaching duties (active or retired) for F and P Employment Types or wages for H and S Employment Types	<ul style="list-style-type: none"> • Base Salary is the only valid Payment Reason for SSP Reporting • All Contributions for the same Contribution Category must be combined into a single detail record with a Payment Reason of Base Salary
Deferred	R	243	243	1	Indicates if earnings reported under the preceding Payment Reason were deferred	A	Y = Yes N = No	<ul style="list-style-type: none"> • For consistency, this field should match what is reported for the member on the corresponding Defined Benefit report for this pay period, but it will not cause problems if it does not.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Increase/Decrease Compensation	R	244	244	1	Indicates whether reported earnings are a positive or negative amount	A	+ = Positive/Increase - = Negative/Decrease	<ul style="list-style-type: none"> 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.
Compensation	R	245	253	9	Money earned for the specified Payment Reason	N	000000.00 – 999999.99 <p>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</p> <p>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)</p>	<ul style="list-style-type: none"> XXXX

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Increase/Decrease Earnings that exceed Salary Limits	R	254	254	1	Indicates whether reported excess earnings are a positive or negative amount	A	+ = Positive/Increase - = Negative/Decrease	<ul style="list-style-type: none"> 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	R	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	<ul style="list-style-type: none"> • 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. Tier 2 limits apply to members with no service in TRS or another reciprocal system before January 1, 2011.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Increase/Decrease Contributions	R	264	264	1	Indicates whether reported contributions are a positive or negative amount	A	+ = Positive/Increase - = Negative/Decrease	<ul style="list-style-type: none"> 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.
Contributions	R	265	273	9	The amount of contributions withheld from the member's pay for the given SSP Contribution Category	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	<ul style="list-style-type: none"> The amount of Contributions withheld from the member's pay for the reported Contribution Category. Contributions should match the member's elected dollar amount or percentage of Compensation as indicated on the SSP Deferral Report available on the Gemini Employer Portal 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	R	274	274	1	Indicates whether reported THIS Contributions are a positive or negative amount	A	+ = Positive/Increase - = Negative/Decrease	<ul style="list-style-type: none"> 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	O	275	283	9	The amount of the member's contribution to the THIS Fund	N	000000.00 – 999999.99	<ul style="list-style-type: none"> This field should always be reported as '000000.00' on SSP reports to avoid fatal errors the user will have to correct. THIS Contributions are not applicable to the SSP. 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	R	284	284	1	Indicates whether reported employer defined contributions are a positive or negative amount	A	+ = Positive/Increase - = Negative/Decrease	<ul style="list-style-type: none"> • 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.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Employer Defined Contributions	R	285	293	9	Contributions made to the member's Supplemental Savings Plan by the employer	N	000000.00 – 999999.99 Example: An employer contributes \$200 to a member's TRS Supplemental Savings Plan. It would be reported as 000200.00	<ul style="list-style-type: none"> This field will be used for reporting contributions made by employers to the member's Supplemental Savings Plan. Employer Defined Contributions must always be reported with a Contribution Category of 03 – SSP Pretax. Employer Contributions are not allowed for Roth or Catch-Up/Special Catch-Up categories. This field must be right justified with leading zeros
Docked Days	O	294	299	6	Number of days in period for which member was docked	N	000.00 – 999.99 Example A: A member is docked 2.5 days during the pay period. This would be reported as 002.50 Example B: A member is docked 3 half days during the pay period. This would be reported as 001.50	<ul style="list-style-type: none"> This field is optional and will be ignored on SSP reports. If leaving blank, must still be reported as '000.00'.

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: A member's current balance of sick leave and personal days is 83.5. This would be reported as 0083.5 Example B: A member's current balance of sick leave and personal days is 113.75. This would be reported as 0113.8	<ul style="list-style-type: none"> This field is optional and will be ignored on SSP reports. If leaving blank, must still be reported as '0000.0'.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Days Paid	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 an 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 Days Paid of 07 , and a second detail record with LA reported in the Payment Reason Field with a Days Paid reported as 08 .	<ul style="list-style-type: none"> This field is optional and will be ignored on SSP reports. If leaving blank, must still be reported as '00'.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Post-Retirement Hours	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 period should be reported as 021.00	<ul style="list-style-type: none"> This field is optional and will be ignored on SSP reports. If leaving blank, must still be reported as '000.00'.
Balanced Calendar	O	314	314	1	Indicates whether the member is working on a balanced (year-round) calendar	A	Y = Yes N = No	<ul style="list-style-type: none"> This field can be left as a blank space on SSP reports.
Email Address	O	315	389	75	Member's current email address on file with their employer	A		<ul style="list-style-type: none"> This field must be left justified with spaces to the right.
Phone	O	390	399	10	Member's contact phone number	N		<ul style="list-style-type: none"> If left blank this field should be reported as all zeros.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
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	<ul style="list-style-type: none"> Post Office Boxes or Care Of (C/O:) should always be reported in Address Line 1. See Appendix D: Address Standards
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	<ul style="list-style-type: none"> See Appendix D: Address Standards
City	DB = R DC = O	500	524	25	Member's current mailing address	A		<ul style="list-style-type: none"> See Appendix D: Address Standards
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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Must be AT LEAST five digits
Country	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	<ul style="list-style-type: none"> This field is only required if entering a foreign address.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Detail Fiscal Year	R	538	545	8	Fiscal year to which this detail record should be applied	N	YYYYYYYY Example: A record that is for fiscal year 2021-2022 would be reported as 20212022	<ul style="list-style-type: none"> • Must be a valid fiscal year, i.e., two consecutive years. • As with all TRS Defined Benefit Reporting, application of Earnings to a particular fiscal year is based upon the fiscal year in which the money was earned; not necessarily when it was paid. For example, a payroll with a Pay Date of July 31st, 2022 could include Administrators being paid for work in 2022-2023 as well as Teachers still being paid out for the work they completed in 2021-2022. In this example the Administrators would be reported with a Detail Fiscal Year of 20222023 and the Teachers would be reported with a Detail Fiscal Year of 20212022.

Field Name	O/C/R*	Columns			Description	Format	Available Values	Rules and Additional Information
		From	To	Len				
Padding	R	546	600	55	Blank spaces	A	Must be entirely filled with spaces	<ul style="list-style-type: none"> Blank space padding to be reserved for potential future use.

*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	R	1	1	1	Field that designates this as a header, detail, or footer record	A	F = Footer	<ul style="list-style-type: none"> This field must contain a value of F since this is a footer record.
Report Type	R	2	3	2	Indicates the grouping of data on Defined Benefit vs. SSP	N	01 = Defined Benefit 02 = Supplemental Savings Plan	<ul style="list-style-type: none"> Separate reports must be submitted for each report type.
Format Version	R	4	6	3	Indicates which file layout format the employer is using	N	001	<ul style="list-style-type: none"> 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	R	7	13	7	A unique number that identifies the employer	N		<ul style="list-style-type: none"> • 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	R	14	21	8	Represents the year, month and day of the contribution report being submitted.	N	MMDDYYYY Example: November 15, 2021 would be reported as 11152021	<ul style="list-style-type: none"> • 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	R	22	27	6	Indicates the total number of detail records reported	N		<ul style="list-style-type: none"> • 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	R	28	28	1	Indicates whether reported earnings are a positive or negative amount	A	+ = Positive/Increase - = Negative/Decrease	<ul style="list-style-type: none"> 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	R	29	41	13	Total Monies earned for all Payment Reasons	N	0000000000.00 – 9999999999.99	<ul style="list-style-type: none"> 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	R	42	42	1	Indicates whether reported excess earnings are a positive or negative amount	A	+ = Positive/Increase - = Negative/Decrease	<ul style="list-style-type: none"> 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	R	43	55	13	Total Earnings paid after the member has exceeded the IRS pensionable limits for the fiscal year	N	0000000000.00 – 9999999999.99	<ul style="list-style-type: none"> • 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	R	56	56	1	Indicates whether reported contributions are a positive or negative amount	A	+ = Positive/Increase - = Negative/Decrease	<ul style="list-style-type: none"> • 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	R	57	69	13	The total amount of contributions paid by all members	N	0000000000.00 – 9999999999.99	<ul style="list-style-type: none"> This field must be right justified with leading zeros.
Increase/Decrease Total THIS Contributions	R	70	70	1	Indicates whether reported total THIS Contributions are a positive or negative amount	A	+ = Positive/Increase – = Negative/Decrease	<ul style="list-style-type: none"> 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	R	71	83	13	The total amount of the members' contribution to the THIS Fund	N	0000000000.00 – 9999999999.99	<ul style="list-style-type: none"> 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	R	84	84	1	Indicates whether reported total employer defined contributions are a positive or negative amount	A	+ = Positive/Increase - = Negative/Decrease	<ul style="list-style-type: none"> 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	R	85	97	13	Total Contributions made to a TRS connected DC plan by the employer	N	0000000000.00 – 9999999999.99	<ul style="list-style-type: none"> 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	R	98	105	8	Date the submitted file was created	N	MMDDYYYY Example: November 27, 2021 would be reported as 11272021	<ul style="list-style-type: none"> This date should not be modified based upon payroll frequency or reporting frequency. It must strictly be the date the file was created.
Report Fiscal Year	R	106	113	8	Fiscal Year to which this report applies.	N	YYYYYYYY Example: A report that is for fiscal year 2021-2022 would be reported as 20212022	<ul style="list-style-type: none"> Must be a valid fiscal year, i.e., two consecutive years. The report can still contain Adjustment detail records for a different fiscal year. All non-Adjustment details in the report should match this fiscal year

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

Frequently Asked Questions

This section has been moved to the public area of the TRS website so that it can be kept as up to date as possible.

It can be found at the following address: <https://www.trsil.org/employers/GeminiFAQs>

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
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
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 full day equivalents 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
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
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	06082021	06212021	BS	+	002450.00	N
123456770	DR	John	H	Watson	06082021	06212021	ED	+	000200.00	N
123456770	DR	John	H	Watson	06222021	07052021	BS	+	002450.00	Y
123456770	DR	John	H	Watson	06222021	07052021	ED	+	000200.00	Y
123456770	DR	John	H	Watson	07062021	07192021	BS	+	002450.00	Y
123456770	DR	John	H	Watson	07202021	08022021	BS	+	002450.00	Y
123456770	DR	John	H	Watson	08032021	08162021	BS	+	002450.00	Y
123456770	DR	John	H	Watson	08172021	08302021	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.

Deferred Field

SSN	Prefix	First Name	Last Name	Pay Period Begin Date	Pay Period End Date	Deferred	Days Paid
123456768	MZ	Annie	Wilkes	08012021	08152021	Y	00
123456768	MZ	Annie	Wilkes	08162021	08312021	N	12

SSN	Prefix	First Name	Last Name	Pay Period Begin Date	Pay Period End Date	Deferred	Days Paid
123456767	MR	Paul	Sheldon	12042021	12172021	N	10
123456767	MR	Paul	Sheldon	12182021	12312021	Y	00
123456767	MR	Paul	Sheldon	01012022	01142022	N	10

This figure illustrates two different examples of when the Deferred flag might be used outside of the normal summer time frame. Annie works for a district that has a pay period in the new school year that is before they have started to work that year. This first period would be reported with her Earnings for that paycheck and Days Paid as zero, meaning it must be marked as Deferred. For Paul, this year his school's winter break happens to line up with an entire pay period. For this period, he would also be reported with Days Paid equal to zero and his Earnings marked as Deferred.

Back Wage Reporting

SSN	Prefix	First Name	Last Name	Pay Period Begin Date	Pay Period End Date	Payment Reason	+/-	Earnings
123456769	MRS	Lobelia	Sackville-Baggins	12012021	12312021	BW	+	002500.00

SSN	Prefix	First Name	Last Name	Pay Period Begin Date	Pay Period End Date	Payment Reason	+/-	Earnings
123456769	MRS	Lobelia	Sackville-Baggins	07012021	07312021	BW	+	000500.00
123456769	MRS	Lobelia	Sackville-Baggins	08012021	08312021	BW	+	000500.00
123456769	MRS	Lobelia	Sackville-Baggins	09012021	09302021	BW	+	000500.00
123456769	MRS	Lobelia	Sackville-Baggins	10012021	10312021	BW	+	000500.00
123456769	MRS	Lobelia	Sackville-Baggins	11012021	11302021	BW	+	000500.00

This figure illustrates two different ways that back wages can be reported. Due to being placed incorrectly on the salary schedule, Lobelia is owed a total of \$2,500 in back wages. This amount can be reported as one lump sum or split out into the individual pay periods where she would have received the extra pay. If reporting as one lump sum, the pay period *must* reflect the correct fiscal year in which the back wages were earned.

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

Alabama	AL
Alaska	AK
Arizona	AZ
Arkansas	AR
California	CA
Colorado	CO
Connecticut	CT
Delaware	DE
Florida	FL
Georgia	GA
Hawaii	HI
Idaho	ID
Illinois	IL
Indiana	IN
Iowa	IA
Kansas	KS
Kentucky	KY
Louisiana	LA
Maine	ME
Maryland	MD
Massachusetts	MA
Michigan	MI
Minnesota	MN
Mississippi	MS
Missouri	MO
Montana	MT
Nebraska	NE
Nevada	NV
New Hampshire	NH
New Jersey	NJ
New Mexico	NM

New York	NY
North Carolina	NC
North Dakota	ND
Ohio	OH
Oklahoma	OK
Oregon	OR
Pennsylvania	PA
Rhode Island	RI
South Carolina	SC
South Dakota	SD
Tennessee	TN
Texas	TX
Utah	UT
Vermont	VT
Virginia	VA
Washington	WA
West Virginia	WV
Wisconsin	WI
Wyoming	WY
District of Columbia	DC
American Samoa	AS
Guam	GU
Northern Mariana Islands	MP
Puerto Rico	PR
U.S. Virgin Islands	VI
Micronesia, Federated States of	FM
Marshall Islands, Republic of the	MH
Palau, Republic of	PW
Armed Forces – Americas	AA
Armed Forces – Europe	AE
Armed Forces – Pacific	AP

Appendix C: Country Codes

These codes come from the International Standards Organization (ISO 3166-1 alpha-2).

AD	Andorra
AE	United Arab Emirates
AF	Afghanistan
AG	Antigua and Barbuda
AI	Anguilla
AL	Albania
AM	Armenia
AO	Angola
AQ	Antarctica
AR	Argentina
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
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
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 Northern Ireland
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 Islands
GT	Guatemala
GW	Guinea-Bissau
GY	Guyana
HK	Hong Kong
HM	Heard Island and McDonald Islands
HN	Honduras
HR	Croatia
HT	Haiti
HU	Hungary
ID	Indonesia
IE	Ireland
IL	Israel
IM	Isle of Man
IN	India
IO	British Indian Ocean Territory
IQ	Iraq
IR	Iran, Islamic Republic of
IS	Iceland
IT	Italy
JE	Jersey
JM	Jamaica
JO	Jordan
JP	Japan
KE	Kenya
KG	Kyrgyzstan
KH	Cambodia
KI	Kiribati

KM	Comoros
KN	Saint Kitts and Nevis
KP	Korea, Democratic People's Republic of
KR	Korea, Republic of
KW	Kuwait
KY	Cayman Islands
KZ	Kazakhstan
LA	Lao People's Democratic Republic
LB	Lebanon
LC	Saint Lucia
LI	Liechtenstein
LK	Sri Lanka
LR	Liberia
LS	Lesotho
LT	Lithuania
LU	Luxembourg
LV	Latvia
LY	Libya
MA	Morocco
MC	Monaco
MD	Moldova, Republic of
ME	Montenegro
MF	Saint Martin (French part)
MG	Madagascar
MH	Marshall Islands
MK	North Macedonia, Republic of
ML	Mali
MM	Myanmar
MN	Mongolia
MO	Macao
MQ	Martinique
MR	Mauritania

MS	Montserrat
MT	Malta
MU	Mauritius
MV	Maldives
MW	Malawi
MX	Mexico
MY	Malaysia
MZ	Mozambique
NA	Namibia
NC	New Caledonia
NE	Niger
NF	Norfolk Island
NG	Nigeria
NI	Nicaragua
NL	Netherlands
NO	Norway
NP	Nepal
NR	Nauru
NU	Niue
NZ	New Zealand
OM	Oman
PA	Panama
PE	Peru
PF	French Polynesia
PG	Papua New Guinea
PH	Philippines
PK	Pakistan
PL	Poland
PM	Saint Pierre and Miquelon
PN	Pitcairn
PS	Palestine, State of
PT	Portugal

PW	Palau
PY	Paraguay
QA	Qatar
RE	Réunion
RO	Romania
RS	Serbia
RU	Russian Federation
RW	Rwanda
SA	Saudi Arabia
SB	Solomon Islands
SC	Seychelles
SD	Sudan
SE	Sweden
SG	Singapore
SH	Saint Helena, Ascension and Tristan da Cunha
SI	Slovenia
SJ	Svalbard and Jan Mayen
SK	Slovakia
SL	Sierra Leone
SM	San Marino
SN	Senegal
SO	Somalia

SR	Suriname
SS	South Sudan
ST	Sao Tome and Principe
SV	El Salvador
SX	Sint Maarten (Dutch part)
SY	Syrian Arab Republic
SZ	Eswatini
TC	Turks and Caicos Islands
TD	Chad
TF	French Southern Territories
TG	Togo
TH	Thailand
TJ	Tajikistan
TK	Tokelau
TL	Timor-Leste
TM	Turkmenistan
TN	Tunisia
TO	Tonga
TR	Turkey
TT	Trinidad and Tobago
TV	Tuvalu
TW	Taiwan, Province of China

TZ	Tanzania, United Republic of
UA	Ukraine
UG	Uganda
UM	United States Minor Outlying Islands
US	United States of America
UY	Uruguay
UZ	Uzbekistan
VA	Holy See
VC	Saint Vincent and the Grenadines
VE	Venezuela, Bolivarian Republic of
VG	Virgin Islands, British
VN	Viet Nam
VU	Vanuatu
WF	Wallis and Futuna
WS	Samoa
YE	Yemen
YT	Mayotte
ZA	South Africa
ZM	Zambia
ZW	Zimbabwe

Appendix D: Address Standards

When submitting member addresses to TRS, please try to adhere to USPS standards (detailed briefly below) as much as possible to avoid issues attempting to compare reported addresses with those already on file for members.

- Do not use punctuation of any kind other than dashes or forward slashes in addresses. This includes omitting periods at the end of abbreviations.
- Be sure to include any apartment numbers or similar using Address Line 2. See list of USPS standard abbreviations for common unit designations below. The pound sign (#) should not be used if the proper unit designation is known.

Unit Designation	USPS Standard Abbreviation	Unit Designation	USPS Standard Abbreviation
Apartment	APT	Penthouse	PH
Basement	BSMT	Pier	PIER
Building	BLDG	Rear	REAR
Department	DEPT	Room	RM
Floor	FL	Side	SIDE
Front	FRNT	Slip	SLIP
Hanger	HNGR	Space	SPC
Key	KEY	Stop	STOP
Lobby	LBBY	Suite	STE
Lot	LOT	Trailer	TRLR
Lower	LOWR	Unit	UNIT
Office	OFC	Upper	UPPR

- Post Office Boxes should be listed in Address Line 1 in the format “PO Box” with no periods.
- Use “RR” rather than spelling out Rural Route
- Abbreviate directionals unless they are a part of the streets primary name (Ex. N Main St instead of North Main St).
- Ordinal streets should generally always be reported in abbreviated format (Ex: 7th St instead Seventh St).
- City names should not be abbreviated (Ex: Arlington Heights not Arlington Hts) unless it part of the actual name of the city (Ex: East St. Louis not E St. Louis or East Saint Louis)
- Use the USPS standard abbreviations on the below pages for Address Lines 1 and 2:

Primary Street Suffix Name	USPS Standard Suffix Abbreviation
ALLEY	ALY
ANEX	ANX
ARCADE	ARC
AVENUE	AVE
BAYOU	BYU
BEACH	BCH
BEND	BND
BLUFF	BLF
BLUFFS	BLFS
BOTTOM	BTM
BOULEVARD	BLVD
BRANCH	BR
BRIDGE	BRG
BROOK	BRK
BROOKS	BRKS
BURG	BG
BURGS	BGS
BYPASS	BYP
CAMP	CP
CANYON	CYN
CAPE	CPE
CAUSEWAY	CSWY
CENTER	CTR
CENTERS	CTRS
CIRCLE	CIR
CIRCLES	CIRS
CLIFF	CLF
CLIFFS	CLFS
CLUB	CLB
COMMON	CMN
COMMONS	CMNS

Primary Street Suffix Name	USPS Standard Suffix Abbreviation
CORNER	COR
CORNERS	CORS
COURSE	CRSE
COURT	CT
COURTS	CTS
COVE	CV
COVES	CVS
CREEK	CRK
CRESCENT	CRES
CREST	CRST
CROSSING	XING
CROSSROAD	XRD
CROSSROADS	XRDS
CURVE	CURV
DALE	DL
DAM	DM
DIVIDE	DV
DRIVE	DR
DRIVES	DRS
ESTATE	EST
ESTATES	ESTS
EXPRESSWAY	EXPY
EXTENSION	EXT
EXTENSIONS	EXTS
FALL	FALL
FALLS	FLS
FERRY	FRY
FIELD	FLD
FIELDS	FLDS
FLAT	FLT
FLATS	FLTS

Primary Street Suffix Name	USPS Standard Suffix Abbreviation
FORD	FRD
FORDS	FRDS
FOREST	FRST
FORGE	FRG
FORGES	FRGS
FORK	FRK
FORKS	FRKS
FORT	FT
FREEWAY	FWY
GARDEN	GDN
GARDENS	GDNS
GATEWAY	GTWY
GLEN	GLN
GLENS	GLNS
GREEN	GRN
GREENS	GRNS
GROVE	GRV
GROVES	GRVS
HARBOR	HBR
HARBORS	HBRs
HAVEN	HVN
HEIGHTS	HTS
HIGHWAY	HWY
HILL	HL
HILLS	HLS
HOLLOW	HOLW
INLET	INLT
ISLAND	IS
ISLANDS	ISS
ISLE	ISLE
JUNCTION	JCT

Primary Street Suffix Name	USPS Standard Suffix Abbreviation
JUNCTIONS	JCTS
KEY	KY
KEYS	KYS
KNOLL	KNL
KNOLLS	KNLS
LAKE	LK
LAKES	LKS
LAND	LAND
LANDING	LNDG
LANE	LN
LIGHT	LGT
LIGHTS	LGTS
LOAF	LF
LOCK	LCK
LOCKS	LCKS
LODGE	LDG
LOOP	LOOP
MALL	MALL
MANOR	MNR
MANORS	MNRS
MEADOW	MDW
MEADOWS	MDWS
MEWS	MEWS
MILL	ML
MILLS	MLS
MISSION	MSN
MOTORWAY	MTWY
MOUNT	MT
MOUNTAIN	MTN
MOUNTAINS	MTNS
NECK	NCK

Primary Street Suffix Name	USPS Standard Suffix Abbreviation
ORCHARD	ORCH
OVAL	OVAL
OVERPASS	OPAS
PARK	PARK
PARKS	PARK
PARKWAY	PKWY
PARKWAYS	PKWY
PASS	PASS
PASSAGE	PSGE
PATH	PATH
PIKE	PIKE
PINE	PNE
PINES	PNES
PLACE	PL
PLAIN	PLN
PLAINS	PLNS
PLAZA	PLZ
POINT	PT
POINTS	PTS
PORT	PRT
PORTS	PRTS
PRAIRIE	PR
RADIAL	RADL
RAMP	RAMP
RANCH	RNCH
RAPID	RPD
RAPIDS	RPDS
REST	RST
RIDGE	RDG
RIDGES	RDGS
RIVER	RIV

Primary Street Suffix Name	USPS Standard Suffix Abbreviation
ROAD	RD
ROADS	RDS
ROUTE	RTE
ROW	ROW
RUE	RUE
RUN	RUN
SHOAL	SHL
SHOALS	SHLS
SHORE	SHR
SHORES	SHRS
SKYWAY	SKWY
SPRING	SPG
SPRINGS	SPGS
SPUR	SPUR
SPURS	SPUR
SQUARE	SQ
SQUARES	SQS
STATION	STA
STRAVENUE	STRA
STREAM	STRM
STREET	ST
STREETS	STS
SUMMIT	SMT
TERRACE	TER
THROUGHWAY	TRWY
TRACE	TRCE
TRACK	TRAK
TRAFFICWAY	TRFY
TRAIL	TRL
TRAILER	TRLR
TUNNEL	TUNL

Primary Street Suffix Name	USPS Standard Suffix Abbreviation
TURNPIKE	TPKE
UNDERPASS	UPAS
UNION	UN
UNIONS	UNS
VALLEY	VLY
VALLEYS	VLYS
VIADUCT	VIA
VIEW	VW
VIEWS	VWS
VILLAGE	VLG
VILLAGES	VLGS
VILLE	VL
VISTA	VIS
WALK	WALK
WALKS	WALK
WALL	WALL
WAY	WAY
WAYS	WAYS
WELL	WL
WELLS	WLS