X.   Employment Year-End Report

1. **Report Requirement**
   a. Employers are required to submit a report summarizing the regular annual compensation, position information and days worked for each participating employee for each employment year.
   b. Member Service Records are created by submission of the report.

Governance

70 O.S. § 17-108.1 E

E. All participating employers shall provide a complete record of the total compensation paid to each employee, including any person who is a retired member of the System, whether or not employer and employee contributions are made with respect to such compensation. The employer shall provide the report required by this subsection on a monthly basis on a form or using such method as the Teachers' Retirement System of Oklahoma may require and shall provide a comprehensive annual report showing the correct compensation, service credit and contributions for the prior fiscal year. Each participating employer shall provide reasonable access to its payroll records, records of contribution payments to the System and all other records relevant to the participation of its employees in the System, to the System, its employees or authorized agents. A participating employer shall cooperate with auditors retained by the System to audit its financial statements or otherwise audit the financial operations of the System.

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2. **Report Due Date**
   a. Due no later than November 1 of each year for the previous Employment Year.
   b. Members do not receive service credit until the year-end report is submitted.

3. **Purpose of Report**
   a. Verify correct contributions have been paid
      i. Contributions determine salaries used for retirement benefit calculation
      ii. Member contributions determine the cash value of member accounts for withdrawal by member upon termination or payment to beneficiary(ies) in the event of member death.
   b. Ensure correct compensation
      i. Compensation is base salary plus eligible fringes

  ii. Compensation is the "salary" upon which retirement benefits are calculated

 c. Award correct service credit

  i. Service credit is based on information reported by employers on the report in conjunction with contributions paid throughout the year.

  ii. Service credit is used to determine retirement benefits.

 d. Verify unused sick leave

4. Report Preparation

 a. Vendor or internal programming

  i. Follow the instructions given by the vendor/programmer.

 b. TRS Template

  i. Requires knowledge of Excel

  ii. [2-1-2017 Employment Year End Template](#)

  iii. Encode information in the template adhering to the requirements of the report format

  iv. Save as XML file

  v. Upload on the Employment Year End tab in the Employer Portal

 c. Manual entry in the Employer Portal

  i. One employee at a time in the Employer Portal

  ii. Employment Year End tab

  iii. Click Add Employee

  iv. Enter requested information adhering to the 2-1-2017 File Format

  v. Save each individual employee

 d. Active employees vs. retired employees

  i. Active employees

   1. Do not receive a retirement benefit from OTRS

    a. This does not include the spouse of a deceased member receiving the survivor benefit

   2. Pay employee (member) contributions: before tax, after tax, state credit

   3. Add service credit toward retirement sometime in the future

    a. All fields, including employment and position information, must be completed and accuracy is vital

   4. Retirees who have suspended retirement and returned to active employment are treated as active employees and will pay employee (member) contributions

a. They are adding service credit for a future re-retirement

ii. Retired employees
1. Receive a monthly retirement benefit from TRS
2. Have only employer contributions
3. Do not add service credit for the time worked
4. Fields to complete
    a. Tax Number
    b. Tax Number Type
    c. First Name
    d. Middle Name (can be blank)
    e. Suffix (can be blank)
    f. Birth Date
    g. Sick Leave Balance must be 0
    h. No other information is required
5. If Employment and Position information are added, they must pass validation.

iii. Active and post retirement employment in the same year
1. These are employees who have active employment at the beginning of the year, retire mid-year, then begins post retirement employment immediately after the 60-day break in the same employment year.
2. Employee has both active contributions and post retirement fee in the same employment year
3. Report full compensation for the year include both active and post retirement employment for Regular Annual Compensation and Federal Compensation
4. Report employment and position information for active employment only
5. Do not include post retirement work in employment and position information
6. Service credit is awarded for active employment only
7. Scenario: A full-time teacher works August through December earning $25,000 as an active employee working 7.5 hours per day, 5 days a week. The employee retires January 1 then returns to work as an aide from March 1 through May 28 working 6 hours per day, 5 days a

week and earns $10,000 on which only employer post retirement fees are paid.

RegularAnnualCompensation	35000	Combined active and post-ret compensation
HourPerDayWorked	7.5	Active employment only
DaysPerYearWorked	93	Active days worked August-December
FirstDayToReport	2019-08-05	First day of active employment
LastDayToReport	2019-12-20	Last day of active employment
LastDayonPayroll	2020-12-20	Termination from active employment
Optional	N	Active position requirement
FTEHoursPerDay	7.5	Active position requirement
FTEHoursPerWeek	37.5	Active position requirement
FTEMonthsPerYear	9	Active position requirement
FTEDaysPerYear	180	Active position requirement

5. **Upload a File**
   a. Employment Year End tab in Employer Portal
      i. Click Upload File
      ii. Browse to find file
      iii. Click Upload
   b. Schema error
      i. Data that does not follow the requirements of the 2-1-2017 File Format will result in a schema error and prevent the report from uploading.
      ii. For example, commas cannot be used on compensation. If compensation is entered as 45,000.00 rather than 45000.00 the report will result in a schema error and cannot be uploaded.

6. **Validate the Report**
   a. Click Validate at the bottom of the screen after the report is uploaded/entered
   b. To start over with a fresh report, click Reset
   c. Reports can be uploaded, validated and reset as many times as necessary before the report is submitted
   d. Errors will prevent the report from passing validation and must be corrected before the report can be submitted

7. **Fix errors before submission**
    a. Vendor/internal programming: reset the report in the Portal, correct errors, then create a new report
    b. Manually make corrections in the Employer Portal by clicking View Employees or View Errors/Warnings to open the list of each entry.
        i. Click the edit pencil for the individual employee
        ii. Make changes
        iii. Save
    c. Always validate after changes are made

8. **Submit the Report**
    a. After the report passes validation, click Submit
    b. Once submitted, no changes to the original report can be made (See section on Correction Report)
    c. The report will be in pending status
    d. TRS will email a copy of the report showing service credit awarded for the year
    e. Upon employer approval, TRS will accept the report which will post Member Service Records for that employment year to member accounts
    f. If problems are found employers have two options.
        i. Reject the report and start over
        ii. Submit a Correction report

9. **Corrections after submission**
    a. Corrections can be made to reports in pending or accepted status
    b. Corrections cannot be made to reports in rejected status
    c. Corrections will be a new set of information that will replace the original report rather than a change to only the incorrect data
    d. Do not go to the Employment Year End tab
    e. From the Home Dashboard, select the employment year to be corrected.

Home Dashboard

Employment Year: 2019 ▾

f. Click the confirmation number of the report to be corrected

Employment Year End

Employment Year End Report

Confirmation Number	Submit Date	Status	Message
C9000321102	06/07/2019	Pending	Report has been submitted but is pending approval from OTRS.

g. Report will open in this screen

Employment Year End Report Content

Employee Records

Details	Amounts
Salaried Compensation	$518,364.96
Hourly Compensation	$0.00
Compensation Total	$518,364.96

View Employees (11)

Submit a Year End Correction

Submission Summary

Confirmation Number:	C9000321102
Submission Date:	6/7/2019 1:07:00 PM
Submission Status:	Pending
Minimum Days Required:	
180	

h. Click View Employees to view the report as originally submitted

i. Click Submit a Year End Correction to make corrections

j. Corrections are made from this screen

Correction for 2019 Employment Year End Report Content

Employee Records

Details	Amounts
Salaried Compensation	$0.00
Hourly Compensation	$0.00
Compensation Total	$0.00

Upload File

Add Employee

k. Upload a Report
   i. Prepare a report with only the employees to be corrected
   ii. Do not submit a correction report containing all employees
   iii. Use vendor or internal programming or the TRS template to create the report

iv. The template is available on the TRS website or by contacting
the Employer Helpdesk
https://oklahoma.gov/trs/employers/employer-reporting.html

l. Manually encode in the Employer Portal by clicking Add Employee
i. Enter all information, not just the field to be corrected

m. Validate and submit in the same manner as the original report

10. Report Format
a. Use File Format dated 2-1-2017

EMPLOYMENT YEAR END EMPLOYER REPORT DATA LAYOUT AND ELEMENTS - February 1, 2017

HEADER RECORD

Category	Column Name	Description	Data Type	Length	Example
Employer Info	CountyCode	School/employer county code	int	2	55
	DistrictCode	School/employer district code	varchar	4	C101
	EmploymentYear	Employment year	int	4	2017
	Vendor	Software vendor used to prepare OTRS submissions (ADPC, MAS, None, etc.)	varchar	<=100	None
	MinimumDaysRequired	Minimum number of days required for any employee to work a complete school	int	3	120

		year. (Use Days Required for position with fewest Days Required for a full year.)			

DETAIL RECORD

Category	Column Name	Description	Data Type	Length	Example
Personal Info	TaxNumber	Taxpayer identification number	varchar	9	987654321
	TaxNumberType	Federal taxpayer identification number type - (S) social security number, (F) federal individual taxpayer identification number, (T) Temporary State Issued Tax Number	varchar	1	S
	FirstName	First name	varchar	<=100	Terry
	MiddleName	Middle name	varchar	<=100	Robert
	LastName	Last name	varchar	<=100	Teacher
	Suffix	Suffix of name, if applicable (Jr, Sr, etc)	varchar	<=10	
	BirthDate	Employee date of birth	date		1962-06-27
	SickLeaveBalance	The balance of sick leave, measured in days, that the employee has as of the end of the employment year	int	<=4	60
Employment Info	HoursPerDayWorked	How many hours were worked in a typical work day?	decimal	3,1	6.0
	HoursPerWeekWorked	How many hours were worked in a typical work week?	decimal	4,1	40.0
	DaysPerYearWorked	How many days were worked in the employment year?	int	<=3	180
	RegularAnnualCompensation	Regular annual compensation, as defined in the Employer Manual, for the position	decimal	10,2	45000.00
	FederalCompensation	Compensation amount paid by federal funds	decimal	10,2	15000.00
	FirstDayToReport	First day of employment year work was/will be done for the employee	date		2016-07-01
	LastDayToReport	Last day of employment year work was/will be done for the employee	date		2017-06-30
	TerminationDate	Date the employee terminated work in the position (if applicable)	date		
	Sabbatical	Indicates whether any service reported for position has been performed on approved sabbatical (Y/N); must be N for non-higher ed employers.	varchar	1	N
Position Info	Optional	Indicates whether the position of this employee is optional with respect towards membership in TRS (Y/N); must be Y for optional membership or N for mandatory membership.	varchar	1	N
	FTEHoursPerDay	How many hours per day would be required for a fulltime equivalent in this position	decimal	3,1	6.0
	FTEHoursPerWeek	How many hours per week would be required for a fulltime equivalent in this poisition	decimal	4,1	40.0
	FTEMonthsPerYear	How many months per year would be required for a fulltime equivalent in this position	int	<=2	9
	FTEDaysPerYear	How many days per year would be required for a fulltime equivalent in this position	int	<=3	260