PERA EMPLOYER CONTRIBUTION REPORTING AND ADJUSTMENTS

February 2021

CONTENTS

Look for this symbol to learn helpful hints and best practices identified by the Employer Relations (ER) Team.

For questions about STARS or STARS training, please contact the Employer Relations team at 1-800-759-7372 ext. 3724, 303-863-3724, or employerrelations@copera.org.

INTRODUCTION

CONTRIBUTION REPORTING: PROCESS AT A GLANCE

The chart below describes the contribution reporting process.

| Detail file | ⟶ | Summary Sheet |

- Text file
- Excel spreadsheet (.xlsx or .csv files)
- Online reporting of small reports and adjustments (Manual Grid)

PERA calculates Summary Sheet totals based on numbers provided in the detail file submitted

ACH or wire*

* Includes wires and ACH credits/EFT
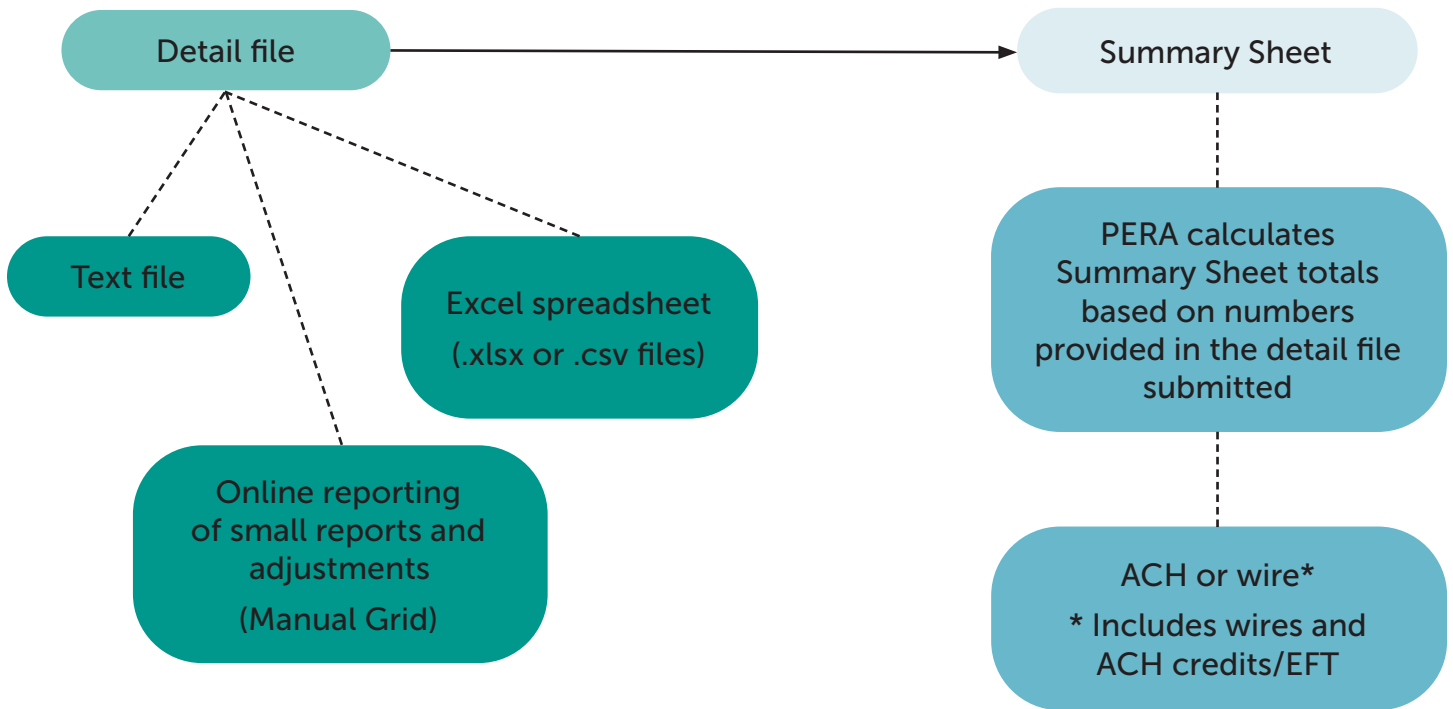
STARS CONTRIBUTION REPORTING DASHBOARD

Choose "Contribution Reporting Dashboard" via the "Contribution Reporting" drop-down menu on the STARS home page to access the following pages:
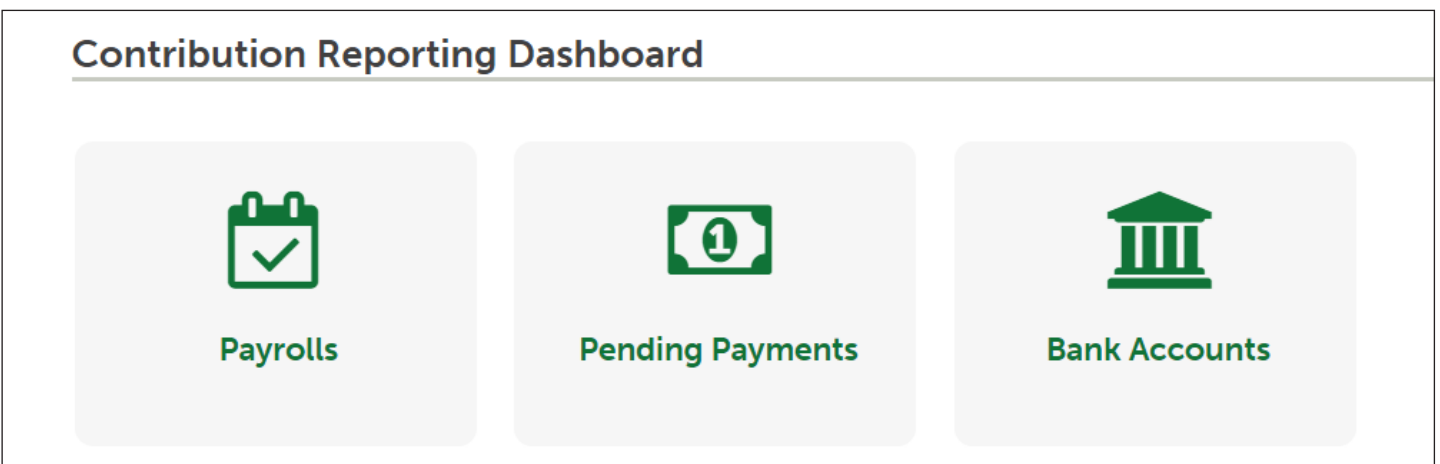
PAYROLLS

» Upload detail files and/or data entry of details.
» Upload adjustment files.
» View Summary Sheets and set up ACH or wire payments.
» View messages.

PENDING PAYMENTS

View and delete future transactions once ACH or wire payments have been set up.

BANK ACCOUNTS

» Enter your financial institution's information if you are paying via ACH debit. You can add additional accounts and delete existing accounts.
» If you need wire instructions, please contact your Employer Representative.

If you report payroll for more than one PERA employer, you will see an additional drop-down menu to the left of the "Inquiry" menu labeled "Account Select." Use this drop-down menu to select or switch employers.
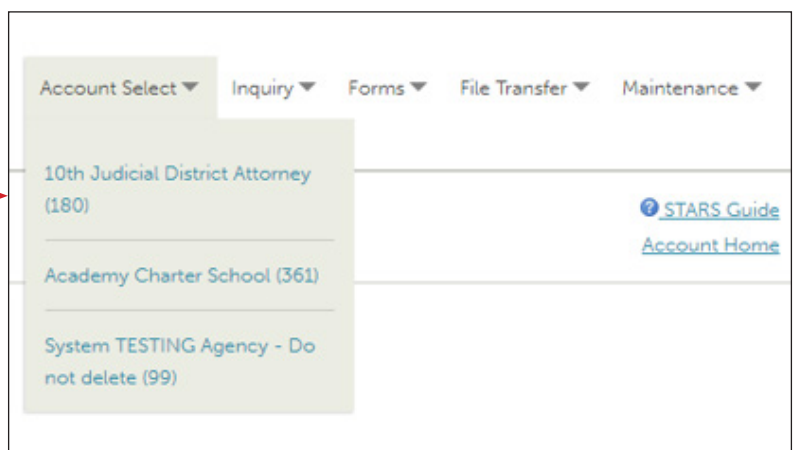
PART 1
CONTRIBUTION REPORTING PROCESS

ESTABLISHING AN ACCOUNT FOR PAYMENT

Choose "Bank Accounts" from the "Contribution Reporting Dashboard" to set up an account for your ACH payments. Be sure to click on the word and not the icon.
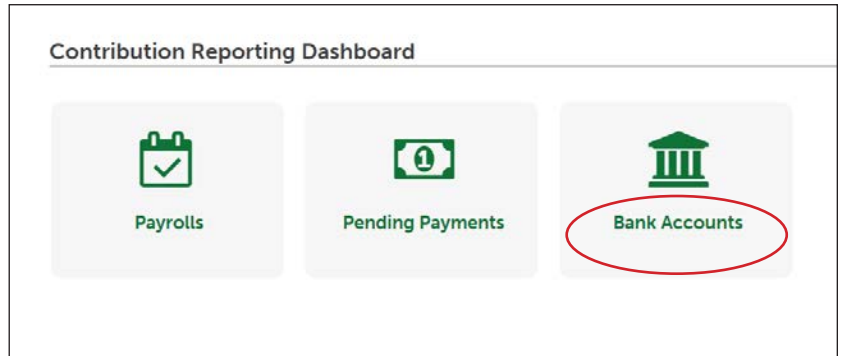
On the "Contribution Reporting Bank Account Maintenance" page, scroll down to "Add a new account."

Enter the account name, account number, and routing number for your financial institution. *Note:* the account name can be customized.

After entering your information, click "Add Account."

If you need help establishing a wire payment, contact your Employer Representative or another member of the Employer Relations team at 303-863-3724.

PERA requires that you submit a Contribution Report to correspond with each of your payroll periods (also known as pay periods). A payroll period is a recurring length of time over which employee time is recorded and paid. PERA needs accurate payroll period information to attribute salary and service credit to the months in which they were earned. To be consistent across different payroll schedules, salary and service credit are attributed to the month and year of the pay period end date. See example below.

> Example: If your bi-weekly payroll period is September 22, 2021 through October 5, 2021, and is paid on October 11, 2021, the pay period would post as "10/2021."

Choose "Payrolls" from the "Contribution Reporting Dashboard" to view the payroll definitions for your agency. Be sure to click on the word and not the icon.

PRIMARY PAYROLL DEFINITIONS

All pay periods have been defined for you and should be listed in the "Payroll Definitions" section of the "Contribution Reporting Dashboard." Generally, the title corresponds to the type of pay pattern, however, the title of your payroll definition can be changed by contacting your Employer Representative. If your pay periods or pay day changes, please contact your Employer Representative prior to submitting a Contribution Report.

MISCELLANEOUS

The miscellaneous payroll definition is available to all PERA employers. This allows you to submit files that apply to past payroll definitions, one-off payroll items that do not correspond to your normal pay periods, and to submit credits.
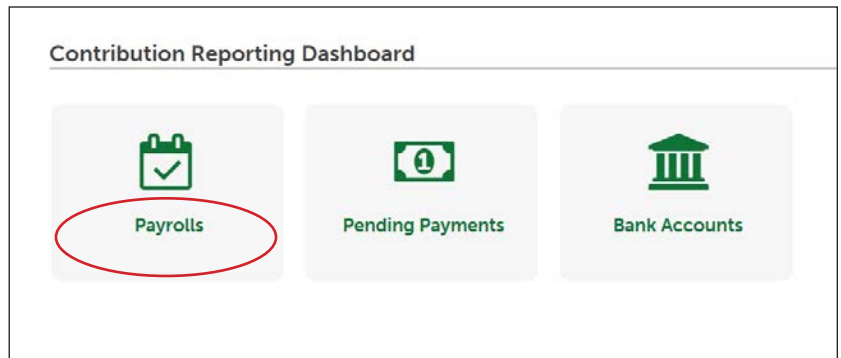
STOP — Payroll definitions are set up by PERA. Contact your Employer Representative if you need a payroll definition added/updated.

Contribution Reporting Dashboard

Payrolls	Pending Payments	Bank Accounts

Home > Payroll Definitions

Contribution Reporting - Payroll Definitions

- Monthly Payroll
- Bi-Weekly Payroll
- Miscellaneous

PAYROLL DEFINITIONS (CONTINUED)

PAYROLL DEFINITION PAGES

Within a "Payroll Definition" page, you will see payrolls currently in progress, the next available payroll, and a link to the last six months of previously posted payrolls.

↻ Previously Posted Payrolls (Last 6 months)

⚙ Currently in Progress

Period: December 2019

From Date: 12/01/2019

Thru Date: 12/31/2019

Paid Date: 12/15/2019

🕑 Next Payroll

Period: January 2020

From Date: 01/01/2020

Thru Date: 01/31/2020

NEXT PAYROLL

Click on "Next Payroll" to view details of your next payroll period.

🕑 Next Payroll

Period: February 2020

From Date: 02/01/2020

Thru Date: 02/29/2020

Confirm the "Payroll Paid On (Estimated)" date is correct. This should be the day employees receive their pay checks. You have the option to change the date by up to seven days when the contribution file is uploaded.

⌂ Home   📅 Payrolls   📅 Monthly Payroll   ⓘ February 2020

Monthly Payroll - February 2020   ✏ Manual Grid Entry   ⬆ Upload Contribution File

Payroll Dates *(From – Thru)*	02/01/2020 – 02/29/2020
Payroll Paid On (Estimated)	02/15/2020 ❓
Current Payroll State	Next Payroll

No files have been uploaded for this payroll.

← Back to Payroll Definitions

To upload a detail file, select the "Upload Contribution File" from the top right corner of the screen. (For instructions on creating a detail file, see "Completing the Detail File in Excel" on page 8.)

> **Acceptable Format Specifications:**
> - Text (.txt) file
> - Excel (.xlsx) spreadsheet

Select your file and, if desired, enter a description.

If you need to change the"Payroll Paid" date, click on the calendar icon and choose a date within seven days of the date listed. Click the "Upload" button to upload the file.

> If your payroll-paid date has changed by more than seven days, you must contact your Employer Representative prior to uploading your Contribution Report.

If the upload is successful, you will receive a confirmation message as shown at the right.

> **STOP**
> See "Errors Upon File Upload" on page 34 if you receive an error message when uploading a detail file.

Click on "Home" and navigate back to "Payroll Definition." The report will now display the status as "Currently in Progress." A link to the "Next Payroll" for that payroll definition will also be displayed.
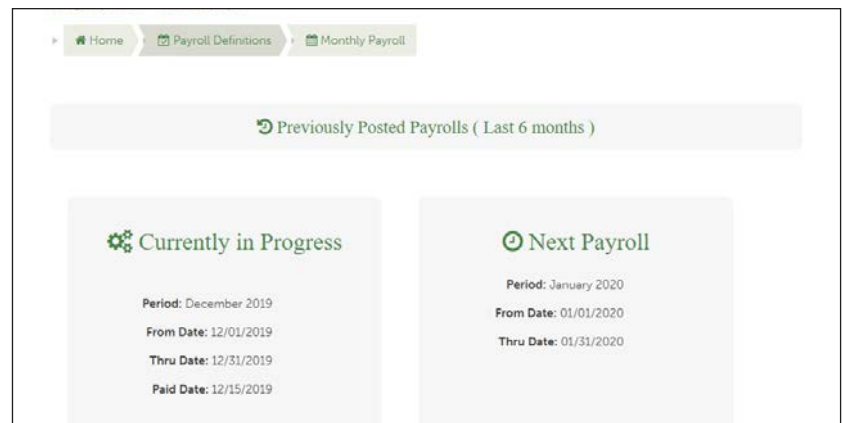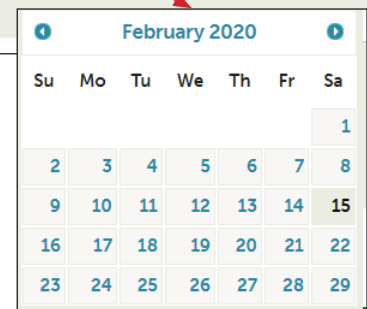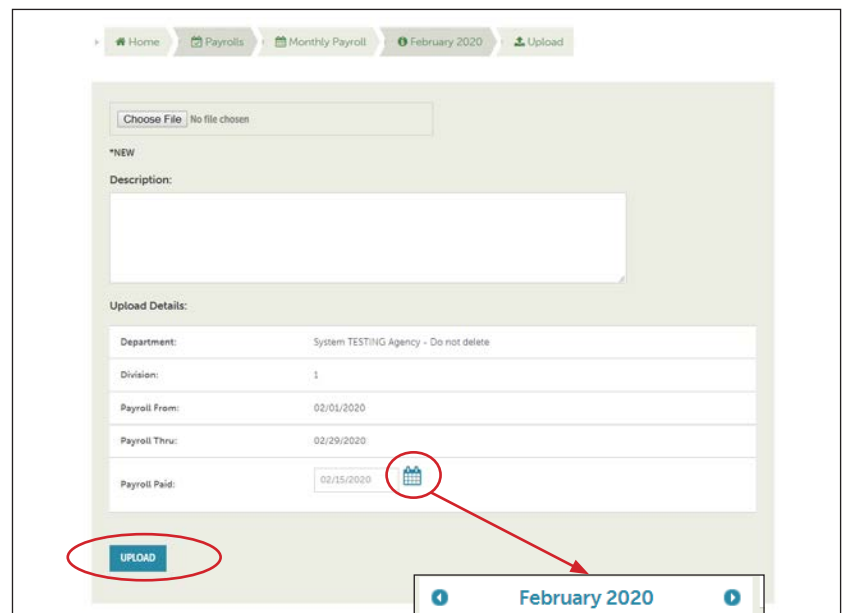
COMPLETING THE DETAIL FILE IN EXCEL

|	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1		PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Ins	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Salary Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
2	D	911	123456789	Katz Robert J	919	1000.00	87.50									0.00
3	D	911	987654321	Sterling Raheem	919	3500.00	306.25									0.00
4	D	911	1234567	Pierce Peter A	919	5000.00	437.50									0.00
5	D	911	102030405	Ellsworth David J	919		0.00								1500.00	131.25
6	T					9500.00	831.25	0.00						0.00	1500.00	131.25

» All of the rows in column A must contain a "D" for detail or a "T" on the total line.

» Do not add any extra columns or tabs to this spreadsheet.

» Add rows for additional detail.

» Excel will not display Social Security numbers (SSN) that have leading zeros. Leave the number unformatted without the extra zeros.

» Do not use slashes or other formatting in the date column. In the example above, "919" indicates September 2019.

» At least one of the salary and contribution columns (columns F, G, N, O, or P) must have a value other than zero or blanks.

» Do not put Defined Benefit (DB) salary, retiree salary, and/or AED/SAED-only salary on the same line.

» Do not take credits for life insurance. Instead, contact Shelly Gammon at Unum (1-866-277-1649 ext. 52182) to request life insurance credits directly from Unum.

» Do not add any formulas to the spreadsheet other than the ones used to calculate member and working retiree contributions in columns G and P.

» You may save a version with additional information for your records, but the version sent to PERA should only contain the information as illustrated in the example above.

» File names are determined by the employer.

» File specifications are listed in the appendix beginning on page 51. If you have questions about the format of your detail file, contact your Employer Representative.

An error message will display if there are any formatting issues with the desired file for upload. Fix the problem, save the new file, and upload again. For examples of common errors and how to correct them, see "Contribution Reporting Errors and Corrections" beginning on page 34.

To manually create a detail file in STARS, select "Manual Grid Entry."

If desired, add a description and/or change the "Payroll Paid" date.

Scroll down to the bottom of the page to view and edit the detail records for the payroll. The manual grid will retain previously entered detail records.

1. Click "Set 'Thru Dates' to this month's payroll" to change the payroll month/year for every record currently in the contribution report detail grid.

2. Click "Add New Detail Record" to add a record to the contribution report detail grid. For additional instructions on adding a detail file, see page 7.

3. Click the pencil icon under "Edit" of the desired detail record to edit that record.

4. Click the trash can icon under "Delete" of the desired detail record to delete that record.

5. Click "Clear All Detail Records" to delete all records currently in the contribution report detail grid.

Important: Delete any record that does not have a current payroll posting.

MANUAL PAYROLL DATA ENTRY/UPLOAD (CONTINUED)

ADD NEW DETAIL RECORD

To add a new detail record, click on "Add New Detail Record" and the "Add New Contribution Reporting Record" page will open.

Enter the payroll data for the employee. Fields with a red asterisk are required.

Click "Save" after you have confirmed your entries.

Note: If a required field is left blank, or if an entry is invalid, the record will not save. Any errors will be highlighted in red and, if applicable, an error message will be displayed at the top of the page. If this occurs, correct all errors and click "Save."

Repeat this step for all employees not yet listed in the manual grid. Information on employees will be saved for the next payroll date.

Once all of the entries in the "Contribution Report Detail" grid are correct, click "Upload Report."

Your report will be listed on the "Payroll Definitions" page under "Currently in Progress." A link to the "Next Payroll" for that payroll definition will also be listed.

Click "Currently In Progress" to view the report currently in progress.

ER Agency STARS - Select Employer

⊳ | 🏠 Home ⟩ 📅 Payroll Definitions ⟩ 📅 Monthly Payroll

🔁 Previously Posted Payrolls (Last 6 months)

⚙️ Currently in Progress

Period: August 2020

From Date: 08/01/2020

Thru Date: 08/31/2020

Paid Date: 08/15/2020

🕐 Next Payroll

Period: September 2020

From Date: 09/01/2020

Thru Date: 09/30/2020

✅ File successfully processed. (upload ID:15747)

VIEW/EDIT A REPORT CURRENTLY IN PROGRESS

On the "Currently in Progress" payroll page, you have the ability to:

1. View information about the payroll such as:
   - a payroll description
   - payroll dates
   - date paid
   - amount due
   - amount paid
   - any secure messages received
2. Submit correction/addition or replacement files.
3. View the file upload history.
4. View/print the Summary Sheet and/or set up payment for the report.

ER Agency STARS - Select Employer

▶ 🏠 Home ⟩ 📅 Payroll Definitions ⟩ 🗓 Monthly Payroll

↻ Previously Posted Payrolls (Last 6 months)

⚙️ **Currently in Progress**

Period: August 2020

From Date: 08/01/2020

Thru Date: 08/31/2020

Paid Date: 08/15/2020

🕐 **Next Payroll**

Period: September 2020

From Date: 09/01/2020

Thru Date: 09/30/2020

ER Agency STARS - Select Employer

▶ 🏠 Home ⟩ 🗓 Payrolls ⟩ 🗓 Monthly Payroll ⟩ ⓘ August 2020

Monthly Payroll - August 2020   ② Submit Correction/Replacement File: ✎ Manual Grid Entry / ⬆ Upload File

Summary Sheet   ④ View/Print Summary 🗎 (Set Up Payment ➤)

Description	August 2020 Test Upload
① **Payroll Dates** *(From - Thru)*	08/01/2020 - 08/31/2020
Payroll Paid On	08/15/2020
Current Payroll State	Currently in Progress
Total Amount Due	$2,472.00
Total Amount Paid	$0.00
Amount Currently Due	$2,472.00
Messages	💬 No messages

③ **File Upload History**

Description	Uploaded File Name	Upload Status	Upload Date	Uploaded By
August 2020 Test Upload	Test Upload.xls	In Progress	07/01/2020	👤 STOFFEL

← Back to Payroll Definitions

After your payroll file has been successfully uploaded, you can set up payment for the amount due on the Summary Sheet. Unlike the previous system, PERA's contribution reporting system will now do the following:

» Prevent the user from setting up a payment if there are any discrepancies in the file that, when corrected, would change the amount due. For information on discrepancies that would prevent setting up a payment, see "Errors When Setting Up Payment" beginning on page 37.

» Calculate the total amount due based on the data contained in the file.
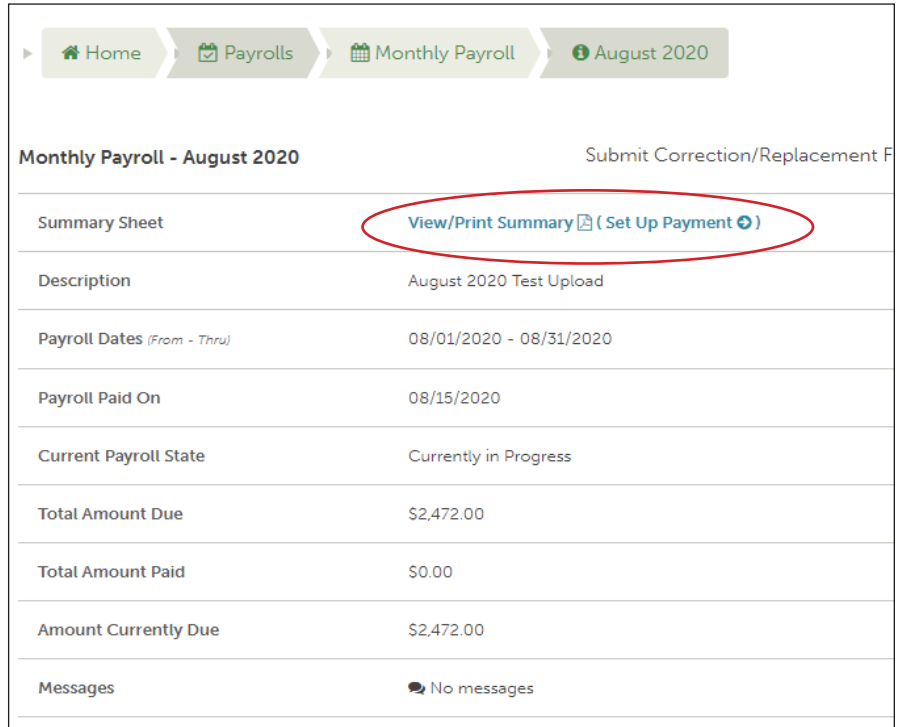
To set up payment, navigate to the "Currently in Progress" payroll report from the "Contribution Reporting Dashboard."

From the "Contribution Reporting Dashboard" home page, select "Payrolls."

Select the applicable payroll definition (i.e., Monthly, Bi-Weekly, etc.), then select "Currently in Progress."

The screen shown at the right will be displayed.

To submit payment, click on "View/Print Summary (Set Up Payment)."

▸ 🏠 Home	📅 Payrolls 📅 Monthly Payroll ℹ️ August 2020

Monthly Payroll - August 2020   Submit Correction/Replacement F

Summary Sheet	View/Print Summary 📄 (Set Up Payment ⊙)
Description	August 2020 Test Upload
Payroll Dates *(From - Thru)*	08/01/2020 - 08/31/2020
Payroll Paid On	08/15/2020
Current Payroll State	Currently in Progress
Total Amount Due	$2,472.00
Total Amount Paid	$0.00
Amount Currently Due	$2,472.00
Messages	💬 No messages

SETTING UP PAYMENT (CONTINUED)

SUMMARY SHEET PAGE EXAMPLE

◄ | 🏠 Home ▸ | 🗓 Payrolls ▸ | 🗓 Monthly ... ▸ | ❶ August 2020 ▸ | 📄 Summary Sheet

> ⚠ Note: Payment has not yet been submitted for this payroll. Press the 'Set Up Payment' button below to proceed to the payment screen.

📄 Summary Sheet 20266 (8/2020)

Reporting Department:	
Payroll Definition:	Monthly Payroll
Payroll Period:	8/2020
Payroll Dates:	**From:** 08/01/2020 **Thru:** 08/31/2020 **Paid:** 08/15/2020

⊟ 🏛 **Rates for Payroll Month (8/2020)**

Employer	**Contribution:** 10.15%	**AED Contribution:** 5%	**SAED Contribution:** 5%
Member	**Contribution:** 10%		
Period Count: 1			

⊟ **$ Salary**

DB Salary:	$6,500.00
Retiree Salary:	$1,500.00
DC(AED/SAED-Only) Salary:	$0.00

🔢 Amounts Due to PERA

Member PERA Contributions:	$650.00
Working Retiree Contributions:	$150.00
Employer Contributions:	$812.00
Employer AED:	$400.00
Employer SAED:	$400.00
Post-July 2019 Employer Contributions:	$20.00
Post-July 2019 Auto Adjust:	$40.00
Post-July 2019 DC Equalization:	$0.00
Life Insurance:	$0.00
Total Amount Due:	**$2,472.00**

⊟ ⚖ **Balance**

Final Total Due:	$2,472.00
Less Total Payments:	$0.00
Balance:	$2,472.00

[SET UP PAYMENT ➡] [VIEW PDF 📄]

REVIEWING THE SUMMARY SHEET

Click on the (+) next to "Rates for Payroll Month" to expand the section and view the contribution rates in effect for the payroll period.

⊞ 🏛 Rates for Payroll Month (8/2020)

⊟ 🏛 Rates for Payroll Month (12/2019)

Employer	Contribution: 10.15%	AED Contribution: 5%	SAED Contribution: 5%
Member	Contribution: 8.75%		
Period Count: 0			

Click on the (+) next to "Salary" to expand the section and view the total salaries reported for the payroll.

⊞ $ Salary

⊟ $ Salary

DB Salary:	$24,000.00
Retiree Salary:	$0.00
DC(AED/SAED-Only) Salary:	$0.00

Click on the (+) next to "Balance" to expand the section and view the total amount due to PERA. Once payment has been set up, pending payment information will also be displayed.

Once you have reviewed and confirmed the accuracy of the Summary Sheet, click "Set Up Payment."

⊞ ⚖ Balance

⊟ ⚖ Balance

Final Total Due:	$3,732.00
Less Total Payments:	$3,732.00 *(Pending)*
Balance:	$0.00

Pending Payment Information

Payment Amount	$3,732.00
Payment Method	ACH
Effective Date of Payment	12/09/2019

SETTING UP PAYMENT (CONTINUED)

SET UP PAYMENT SCREEN EXAMPLE

Payment Information

Total Amount Due: $3,732.00

Select the Payment Type

- ● ACH Debit
- ○ Wire

Select the ACH Debit Date

[_____] 📅 *

Contact Phone Number *(plus extension)*

[_____] *

Comments

[_____]

Select your bank account(s) for the ACH transaction.

Total amount to be remitted to PERA:

🖊 (Click to pay a different amount than what was calculated by PERA)

Please select the account you wish to use for payment.

- ● test account
- ○ test account 2
- ☐ Check if you wish to divide the payments between your accounts.

SUBMIT

COMPLETING THE PAYMENT INFORMATION SCREEN

» Select a payment type.
» Select a payment date.
» Enter your contact phone number.
» Add comments if desired. Any comments will be listed on the final Summary Sheet.

Payment Information

Total Amount Due: $3,732.00

Select the Payment Type
◉ ACH Debit
◯ Wire

Select the ACH Debit Date

[   ] 📅 *

Contact Phone Number *(plus extension)*

[   ] *

Comments

[   ]

Important Information About Payment Types:

» Each report and payment are due to PERA within five business days of the employees' pay date.
» For employers paying via ACH, as long the payment is scheduled for the next available ACH date on the 5th business day (up to 11:59 p.m.) your file will be considered on time. Often the next available ACH date is 1 to 3 days in the future.
» Employers paying via wire transfer must initiate the transfer through their financial institution. The wire transfer must be received by PERA no later than the 5th business day. You may need to work with your bank to ensure they have enough time to process the request.
» Federal banking holidays extend the five-business-day deadline. However, days when PERA and/or the employer are closed that are not federal banking holidays do not extend the deadline.
» You may be charged a late fee if you submit the report in a timely manner but there are delays in submitting adjustments or additional payments needed to finalize the report.

SETTING UP PAYMENT (CONTINUED)

The total amount to be remitted is displayed at the bottom of the page. If there is a difference between the total PERA shows and your calculated total, the difference can be reconciled by a rounding adjustment.

To enter an adjustment, select "Click to pay a different amount than what was calculated by PERA." A new field will open where you may enter the amount you have calculated. *Note:* The difference between your figure and PERA's must be less than $1.

If there is no difference between PERA's total and your calculated total, select the desired bank account(s).
Note: For payments from multiple accounts, you must click "Check if you wish to divide payments between your accounts."

Click "Submit" to finalize the payment.

You will see a confirmation message on your screen once your payment set up is successful.

Select your bank account(s) for the ACH transaction.

Total amount to be remitted to PERA:
(Click to pay a different amount than what was calculated by PERA)

Please select the account you wish to use for payment.

● test account

○ test account 2

☐ Check if you wish to divide the payments between your accounts.

SUBMIT

Select your bank account(s) for the ACH transaction.

Total amount to be remitted to PERA:
(Click to pay a different amount than what was calculated by PERA)

Please select the account you wish to use for payment.

● test account

○ test account 2

☐ Check if you wish to divide the payments between your accounts.

SUBMIT

Employer Contributions, AED, and SAED are calculated on a line by line basis from the file data. Contribution amounts for each of the detail records in the file are calculated and then totaled. This will produce slightly different amounts than what would be reached by taking the total salary for the file and multiplying by the respective employer rates. This approach has the added benefit of accounting for detail records with different rate periods in the same file.

To view and print a copy of your Summary Sheet, navigate back to the "Summary Sheet" page. Please confirm your web browser allows pop-ups from www.copera.org, otherwise your Summary Sheet will not open.

On the "Summary Sheet" page, click on "View PDF" at the bottom of the screen. The PDF will open and you can print a hard copy for your records.

See an example of a PDF version of a Summary Sheet on page 20.

ER Agency STARS - Select Employer

⊳ 🏠 Home › 📅 Payrolls › 📆 Monthly ... › ⓘ August 2020 › 📄 Summary Sheet

⊟ ⚖ **Balance**

Final Total Due:	$3,732.00
Less Total Payments:	$3,732.00 *(Pending)*
Balance:	$0.00

Pending Payment Information

Payment Amount	$3,732.00
Payment Method	ACH
Effective Date of Payment	12/09/2019

VIEW PDF 📄
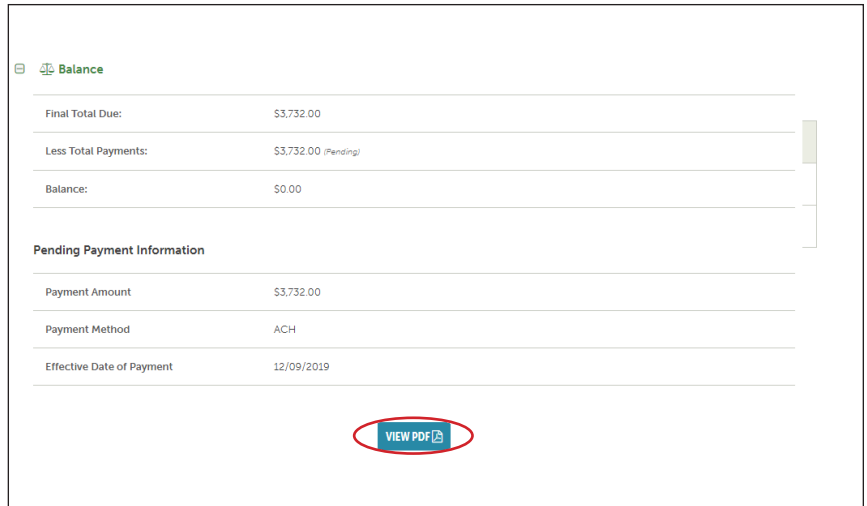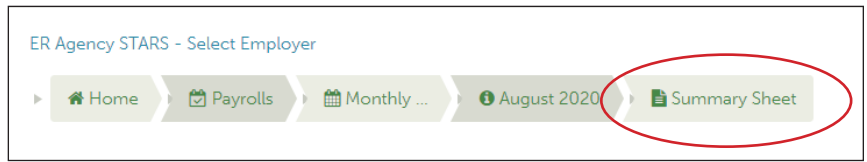
SUMMARY SHEET PDF EXAMPLE

The payment will display as "pending" until the effective date of payment has passed and a finalized Summary Sheet is generated.

COLORADO PERA

PERA Contribution Report Summary
Colorado Public Employees' Retirement Association
PO Box 5800, Denver, Colorado 80217-5800
Employer Relations Team: 303-863-3724

Employer Name _____ Employer Number _____

Payroll Definition	Monthly Payroll
Payroll Period	08/01/2020 _ 08/31/2020
Date the Payroll was Paid	08/15/2020

Rates for Payroll Month   8 / 2020   Multiple Employer Rate Periods   ☐ Yes   ☑ No

Member Contribution Rate	10.0%		
Employer Contribution Rate	10.15%	Post-July 2019 Employer Contribution Rate	0.25%
Employer AED Contribution Rate	5.0%	Post-July 2019 Auto Adjust Rate	0.5%
Employer SAED Contribution Rate	5.0%	Post-July 2019 DC Equalization Rate	0.0%

Salary

PERA-Includable DB Salary	$6,500.00
Retiree Salary	$1,500.00
AED/SAED-Only Salary	$0.00

Amount Due to Colorado PERA

Member PERA Contributions		$650.00
Working Retiree Contributions		$150.00
Employer Contributions	$812.00	
Employer AED	$400.00	
Employer SAED	$400.00	
Post-July 2019 Employer Contributions	$20.00	
Post-July 2019 Auto Adjust	$40.00	
Post-July 2019 DC Equalization	$0.00	
Total Employer Contributions		$1,672.00
Life Insurance		$0.00
Total Due		$2,472.00

Balance

Final Total Due	$2,472.00
Less Total Payments	$2,472.13 (Pending)
Balance	($0.13)

Pending Payment Information	
Payment Amount	$2,472.13
Payment Method	ACH
Effective Date of Payment	08/21/2020

07/01/2020 09:47:31

Comments: _____

   1/7 (REV 5-19)

PART 2

CONTRIBUTION REPORTING
NAVIGATION AND FILE SUBMISSION

CONTRIBUTION REPORTING SECURE MESSAGE SYSTEM

To facilitate communication when dealing with sensitive information (SSNs, salary, etc.), your Employer Representative can send you secure messages within the STARS contribution reporting system.

You will receive an email notification stating a new secure message is available in the Contribution Reporting Dashboard and specify to which payroll definition the new message pertains. See example at the right.

> To ensure receipt of emails from the secure message system, be sure to add **no-reply@copera.org** to your verified senders list. If you are not receiving notifications, check your "junk" or "spam" folders.

To view your secure message, log in to STARS, navigate to the "Payroll Definition" page, then select the payroll definition indicated in the email notification.

Click the red envelope icon under "Currently in Progress" to open the secure message.

Click "View Messages" from the Message line on the chosen payroll page to open the "Payroll Messages" page.

Bi-Weekly Payroll - November 2019	Submit Correction/Replacement File: ✎ Manual Grid Entry / ⬆ Upload File
Summary Sheet	View/Print Summary 🗎 (Set Up Payment ❯)
Description	
Payroll Dates *(From - Thru)*	11/17/2019 - 11/30/2019
Payroll Paid On	12/06/2019
Current Payroll State	Currently in Progress
Total Amount Due	$3,732.00
Total Amount Paid	$3,732.00 *(Pending)*
Amount Currently Due	$0.00
Messages	(1) View Messages 💬

Click "Open" to view the full message.

From	Date	Message
👤 STOFFEL	11/5/2019 AM	Hello, Please review the discrepancies below. Than → Open …

← Back to Payroll Definitions

Detailed information on any contribution report discrepancies (also referred to as errors, edits, or exceptions) will be displayed below the main message text box.

For more information on common errors and how to correct them, see "Contribution Reporting Errors and Corrections" beginning on page 34.

Hello,

Please review the discrepancies below.

Thanks,
Emily S.

↩ REPLY

⊞ ✉ Replies

⊞ ⚠ NAM0001 (Name on contribution file does not match name in PERA's database.) ❓

✖ Close

Click the (+) next to the error code to expand the detail record and view the error.

Review the detail record, make any necessary modifications in a correction/addition or replacement detail file, and/or respond to your Employer Representative's secure message with any comments.

To reply to the message, click "Reply."

After you have completed your response, click "Send."

A confirmation notice will appear after the message has successfully been sent.

To view any conversation histories, you can expand your message mailbox by clicking (+) next to "Replies" under your message.

UPLOADING A CORRECTION/ADDITION OR REPLACEMENT FILE

Uploading additional files may be necessary if a correction/addition or replacement needs to be made to the original report.

Additionally, some employers use multiple detail files to denote separate groups of employees on a single payroll, such as active (DB) members and retirees.

You may upload unlimited files for one payroll. The system will merge the files and calculate the total amount due based on the combined detail records of all files uploaded.

STOP Correction/additional files may be "held" by the system. Contact your Employer Representative to release the upload and have the files merged.

A correction/addition file should be uploaded if a correction or addition needs to be made to the original file. This option should not be used to completely replace the original file.

As an alternative to uploading correction/addition files, you may modify the original detail file and re-upload the file as a replacement. A replacement file will erase all existing data and replace it with a new detail file.

» For example, if you uploaded your main payroll file and an adjustment file, but then realized there was an error in the main payroll file, uploading a replacement file will delete both the original main payroll file and adjustment file.

Note: Even when uploading multiple files, all employees reported for that payroll must share the same payroll definition (payroll period and paid date). Do not combine payrolls such as monthly and bi-weekly or employees paid one month in arrears with employees paid in the current month.

To upload a correction/addition or replacement file, begin by navigating to the "Currently in Progress" payroll page.

- Click "Upload File" to upload a detail file.
  (For instructions on how to create a correction/addition detail file, see "Contribution Reporting Errors and Corrections" beginning on page 34.)
- Once the upload screen is displayed, choose the file to upload.
- Indicate if it is a correction/addition or a replacement file.
- Add a description to the "Description" box if desired.
- Change the "Payroll Paid" date if necessary.
- Click "Upload."

Monthly Payroll - August 2020	Submit Correction/Replacement File: ✎ Manual Grid Entry / ⬆ Upload File
Summary Sheet	View/Print Summary 📄 (Set Up Payment ⊙)
Description	August 2020 Test Upload
Payroll Dates *(From - Thru)*	08/01/2020 - 08/31/2020
Payroll Paid On	08/15/2020
Current Payroll State	Currently in Progress

Is this a correction or a replacement?
- ● Correction/Addition
- ○ Replacement

Description:

Upload Details:

Department:	System TESTING Agency - Do not delete
Division:	1
Payroll From:	08/01/2020
Payroll Thru:	08/31/2020
Payroll Paid:	08/15/2020 📅

UPLOAD

UPLOADING A CORRECTION/ADDITION OR REPLACEMENT FILE (CONTINUED)

To manually enter data for a correction/ addition or replacement file, begin by navigating to the "Currently in Progress" payroll page.

Click "Manual Grid Entry."

Indicate if it is a correction/addition or a replacement file.

Add a description to the "Description" box if desired.

Change the "Payroll Paid" date if necessary.

Edit and/or add records to the manual grid at the bottom of the page.

(For instructions on utilizing the manual grid, see "Manual Payroll Data Entry/Upload" on page 9.)

Click "Upload Report."

Uploading a correction/addition or replacement file may change the total amount due for the report.

If payment has already been set up for the report, you will receive an error message. See the example to the right.

Click on "pending payment" to navigate to the "Pending Payments" screen where the pending payment can be deleted.

For instructions on deleting a payment, please see page 28.

After the pending payment has been deleted, navigate to the "Currently in Progress" payroll and try to upload the correction/addition or replacement file again.

Once the file is successfully uploaded, you will see a confirmation message.

If you attempt to upload a correction/addition or replacement file before deleting any pending payments, the following error message will be displayed.

See "Errors Upon File Upload" on page 34 if you receive an error message when attempting to upload a detail file.

To review the file upload history, navigate to the "Payroll Definition," and select the "Currently in Progress" payroll.

Not all employers are set up to have correction/addition files automatically accepted. Contact your Employer Representative if your file's upload status is "Held" rather than "In Progress."

The "Held" correction/addition or replacement file will need to be released by your Employer Representative before any further action can be taken. Once the "Held" file has been released by your Employer Representative, the "Upload Status" will change to "In Progress."

The system will then merge the files and calculate the new total amount due based on the combined detail records of all uploaded files.

Is this a correction or a replacement?

You cannot currently upload a correction or a replacement file because there is a pending payment associated with this payroll. Please delete the pending payment, and then you may upload a correction or a replacement file. Once the newly uploaded file has been processed by a PERA Employer Representative, then you may once again initiate a payment for this payroll.

✓ File successfully processed. (upload ID:15747)

⚠ *ERR : CPR0013 - Existing Summary Sheet (12255) specified so upload type must be *CORRECTION or *REPLACEMENT. Unless definition allows concurrent. 0

File Upload History

Description	Uploaded File Name	Upload Status	Upload Date	Uploaded By
August 2020 Test Upload	Test Upload.xls	In Progress	07/01/2020	⊗ STOFFEL

← Back to Payroll Definitions

File Upload History

Description	Uploaded File Name	Upload Status	Upload Date	Uploaded By
August 2020 Test Upload	Test Upload.xls	In Progress	07/01/2020	⊗ STOFFEL
Manually entered data upload.	AG99PRmanualEnteredData1593616782512.txt	Held	07/01/2020	⊗ Emily Stoffel (PER

STOP

Once any correction/addition or replacement files have been uploaded, return to the Summary Sheet screen and set up a new payment for the report.

For instructions on setting up payment, see "Setting Up Payment" on page 13.

DELETING A PENDING PAYMENT

A pending transaction can be deleted. Your payment may need to be deleted if:

» You need to submit a correction/addition or replacement file.
» There was an error in the original payment setup.

To delete a payment, begin by navigating to the "Pending Payments" page on the "Contribution Reporting Dashboard." (Be sure to click on the word and not the icon.)

Contribution Reporting Dashboard

Payrolls	Pending Payments	Bank Accounts
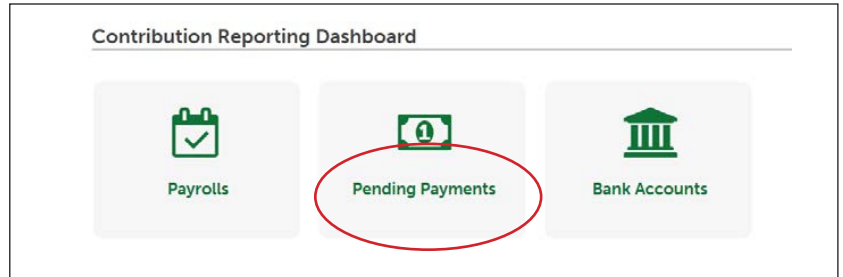
From the "Contribution Reporting Pending Payments" page, click on the trash can icon in the "Delete" column next to the payment you would like to delete.

Contribution Reporting Pending Payments

The pending transactions have not yet been debited from your bank account. Please verify that the pending transactions are correct and contain no duplicates. If any pending transactions are incorrect, please contact your Employer Representative.

Pending Transactions

Deposit Type	Amount	From Date	Thru Date	Paid Date	Process Date	Process Status	Delete
*ACH	$3,732.00	11/17/2019	11/30/2019	12/06/2019	12/09/2019	R	🗑

You will see a confirmation message if your transaction was successfully deleted.

✓ Successfully canceled payment.

Refresh the "Contribution Reporting Pending Payments" page to confirm the transaction has been removed.

Contribution Reporting Pending Payments

The pending transactions have not yet been debited from your bank account. Please verify that the pending transactions are correct and contain no duplicates. If any pending transactions are incorrect, please contact your Employer Representative.

Pending Transactions

Deposit Type	Amount	From Date	Thru Date	Paid Date	Process Date	Process Status	Delete
There are no pending payments available.							

When a correction/addition or replacement file is submitted after the original payment has been processed, a supplemental payment may be required.

Once any correction/addition files are released, the system will merge the files and calculate the supplemental amount due based on the combined detail records of all the files uploaded.

Your Employer Representative will be notified if a supplemental payment is required.

The "Currently in Progress" payroll screen will display the updated "Total Amount Due." However, the "Amount Currently Due" will remain $0.00 until your Employer Representative has requested a supplemental payment.

You will not be able to set up a supplemental payment until your Employer Representative has requested the additional funds.

If you attempt to set up a supplemental payment before your Employer Representative has requested additional funds, you will only see the option to "View PDF" of the prior (original) Summary Sheet.

Contact your Employer Representative to complete the process.

File Upload History

Description	Uploaded File Name	Upload Status	Upload Date	Uploaded By
	AG79PR.xlsx	Held	12/03/2019	WATSOND
October Payroll	04 - October 2019 PERA Upload.xlsx	In Progress	10/30/2019	Kara Schmitz

File Upload History

Description	Uploaded File Name	Upload Status	Upload Date	Uploaded By
	AG79PR.xlsx	In Progress	12/03/2019	WATSOND
October Payroll	04 - October 2019 PERA Upload.xlsx	In Progress	10/30/2019	Kara Schmitz

ER Agency STARS - Select Employer

Home > Payrolls > Monthly Payroll > October 2019

Monthly Payroll - October 2019   Submit Correction/Replacement File: Manual Grid Entry / Upload File

Summary Sheet	View/Print Summary (Set Up Payment)
Description	October Payroll
Payroll Dates (From - Thru)	10/01/2019 - 10/31/2019
Payroll Paid On	10/31/2019
Current Payroll State	Currently in Progress
Total Amount Due	$24,090.26
Total Amount Paid	$23,838.77
Amount Currently Due	$0.00
Messages	No messages

$ Salary

Amounts Due to PERA

	Original Due to Colorado PERA	Final Due to Colorado PERA
Member PERA Contributions:	$5,650.74	$5,765.65
Working Retiree Contributions:	$375.20	$375.20
Employer Contributions:	$7,622.21	$7,755.51
Employer AED:	$4,978.17	$4,978.17
Employer SAED:	$4,978.17	$4,978.17
Post-July 2019 Employer Contributions:	$187.78	$191.06
Post-July 2019 Auto Adjust:	$0.00	$0.00
Post-July 2019 DC Equalization:	$0.00	$0.00
Life Insurance:	$46.50	$46.50
Total Amount Due:	$23,838.77	$24,090.26

Balance

VIEW PDF

SUBMITTING A SUPPLEMENTAL PAYMENT (CONTINUED)

Once your Employer Representative has requested the supplemental payment, the "Amount Currently Due" will be updated.

| Monthly Payroll - October 2019	Submit Correction/Replacement File: ✎ Manual Grid Entry / ⬆ Upload File
Summary Sheet	View/Print Summary 🅐 (Set Up Payment ⊙)
Description	October Payroll
Payroll Dates *(From - Thru)*	10/01/2019 - 10/31/2019
Payroll Paid On	10/31/2019
Current Payroll State	Currently in Progress
Total Amount Due	$24,090.26
Total Amount Paid	$23,838.77
Amount Currently Due	$251.49
Messages	💬 No messages

To submit payment, click on "View/Print Summary (Set Up Payment)."

Monthly Payroll - October 2019	Submit Correction/Replacement File: ✎ Manual Grid Entry / ⬆ Upload File
Summary Sheet	View/Print Summary 🅐 (Set Up Payment ⊙)
Description	October Payroll
Payroll Dates *(From - Thru)*	10/01/2019 - 10/31/2019
Payroll Paid On	10/31/2019
Current Payroll State	Currently in Progress
Total Amount Due	$24,090.26
Total Amount Paid	$23,838.77
Amount Currently Due	$251.49
Messages	💬 No messages

After clicking "setup payment," the Summary Sheet detail screen will generate with the "Amounts Due to PERA" section updated to reflect both the original amount due to PERA and the final amounts due to PERA.

⊞ $ Salary

▣ Amounts Due to PERA

	Original Due to Colorado PERA	Final Due to Colorado PERA
Member PERA Contributions:	$5,650.74	$5,765.65
Working Retiree Contributions:	$375.20	$375.20
Employer Contributions:	$7,622.21	$7,755.51
Employer AED:	$4,978.17	$4,978.17
Employer SAED:	$4,978.17	$4,978.17
Post-July 2019 Employer Contributions:	$187.78	$191.06
Post-July 2019 Auto Adjust:	$0.00	$0.00
Post-July 2019 DC Equalization:	$0.00	$0.00
Life Insurance:	$46.50	$46.50
Total Amount Due:	**$23,838.77**	**$24,090.26**

⊟ ⚖ Balance

Final Total Due:	$24,090.26
Less Total Payments:	$23,838.77
Balance:	$251.49

Review the Summary Sheet and click "Set Up Payment."
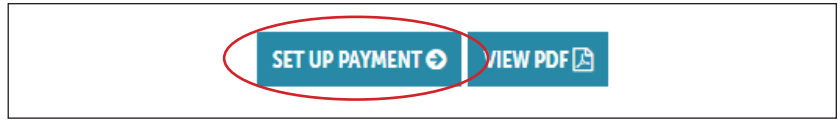
A payment screen will generate with the total amount due. Complete the required information and click "Submit."

Payment Information

Total Amount Due: $251.49

Select the Payment Type
- ACH Debit
- Wire

Select the ACH Debit Date

12/10/2019 *

Contact Phone Number *(plus extension)*

3033987660 *

Comments

Select your bank account(s) for the ACH transaction.

Total amount to be remitted to PERA: **$251.49**
(Click to pay a different amount than what was calculated by PERA)

Please select the account you wish to use for payment.
- test account

SUBMIT

Once the payment setup is successful, you will see a confirmation message.

The payment was successfully scheduled.

To view and print a copy of the Summary Sheet, click "Summary Sheet" on the navigation bar. When the page opens, click "View PDF." A copy of the Summary Sheet PDF will open and you can save and/or print from there.

If your Summary Sheet doesn't open, check the pop-up settings on your browser.

ER Agency STARS - Select Employer

Home ▸ Payrolls ▸ Monthly ... ▸ August 2020 ▸ Summary Sheet

Balance

Final Total Due:	$24,090.26
Less Total Payments:	$24,090.26 *(Pending)*
Balance:	$0.00

Pending Payment Information

Payment Amount	$24,090.26
Payment Method	ACH
Effective Date of Payment	12/10/2019

VIEW PDF

PART 3
CONTRIBUTION REPORTING ERRORS AND CORRECTIONS

ERRORS UPON FILE UPLOAD

An error message will appear when attempting to upload a file with a formatting error.

The following are examples of some common formatting errors and how to correct them.

If you receive an unfamiliar error message when attempting to upload a detail file, contact your Employer Representative.

THE RECORD TYPE (COLUMN A) IS BLANK

> ⚠ The Record Type (Column A) is blank on row 4.

Original Detail File

Column A must contain a "D" for all detail records in the file and a "T" for the totals line. In this example, the "D" is missing from the entry for Andrew Beech on Row 4.

	A	B PERA Employer Number	C Social Security Number	D Member Name (Last First Middle)	E Pay Period End Date (M)MYY	F PERA DB/DC Salary	G PERA Member Contribution	H Life Insurance	I Blank	J Blank	K Blank	L Blank	M Non-12-month Pay Pattern ("8" or blank)	N AED/SAED Only (ORP & Muni Exempt)	O Retiree Salary	P Working Retiree Contribution
1																
2	D	99	123456789	Williams Shaniqua	1120	2500.00	250.00									0.00
3	D	99	987654321	Foster Isabella	1120	1250.00	125.00									0.00
4		99	121323434	Beech Andrew	1120		0.00								2000.00	200.00
5	T					3750.00	375.00	0.00							2000.00	200.00

Corrected Detail File

Correct the error by entering a "D" in cell A4.

	A	B PERA Employer Number	C Social Security Number	D Member Name (Last First Middle)	E Pay Period End Date (M)MYY	F PERA DB/DC Salary	G PERA Member Contribution	H Life Insurance	I Blank	J Blank	K Blank	L Blank	M Non-12-month Pay Pattern ("8" or blank)	N AED/SAED Only (ORP & Muni Exempt)	O Retiree Salary	P Working Retiree Contribution
1																
2	D	99	123456789	Williams Shaniqua	1120	2500.00	250.00									0.00
3	D	99	987654321	Foster Isabella	1120	1250.00	125.00									0.00
4	D	99	121323434	Beech Andrew	1120		0.00								2000.00	200.00
5	T					3750.00	375.00	0.00							2000.00	200.00

THE EMPLOYER NUMBER (COLUMN B) DOES NOT MATCH YOUR EMPLOYER NUMBER

> ⚠ The Employer Number (Column B) does not match your employer number on row 2.

OR

THE EMPLOYER NUMBER (COLUMN B) CONTAINS A VALUE THAT IS EMPTY

> ⚠ The Employer Number (Column B) contains a value that is empty on row 2.

Original Detail File

Column B must contain your three-digit PERA employer number.

In this example, the employer number is incorrect for the entry for Bo Sheldon on Row 1.

A	B PERA Employer Number	C Social Security Number	D Member Name (Last First Middle)	E Pay Period End Date (M)MYY	F PERA DB/DC Salary	G PERA Member Contribution	H Life Insurance	I Blank	J Blank	K Blank	L Blank	M Non-12-month Pay Pattern ("8" or blank)	N AED/SAED Only (ORP & Muni Exempt)	O Retiree Salary	P Working Retiree Contribution
2 D	123	123456789	Sheldon Bo	821	2100.00	220.50									0.00
3 D	999	987654321	McCormick Ada	821	1750.00	183.75									0.00
4 D	999	121323434	Williams Maisy B	821		0.00								1900.00	199.50
5 T					3850.00	404.25	0.00							1900.00	199.50

In this example, the employer number is missing from the entry for Bo Sheldon on Row 1.

A	B PERA Employer Number	C Social Security Number	D Member Name (Last First Middle)	E Pay Period End Date (M)MYY	F PERA DB/DC Salary	G PERA Member Contribution	H Life Insurance	I Blank	J Blank	K Blank	L Blank	M Non-12-month Pay Pattern ("8" or blank)	N AED/SAED Only (ORP & Muni Exempt)	O Retiree Salary	P Working Retiree Contribution
2 D		123456789	Sheldon Bo	821	2100.00	220.50									0.00
3 D	999	987654321	McCormick Ada	821	1750.00	183.75									0.00
4 D	999	121323434	Williams Maisy B	821		0.00								1900.00	199.50
5 T					3850.00	404.25	0.00							1900.00	199.50

Corrected Detail File

Enter the correct employer number in cell B2.

A	B PERA Employer Number	C Social Security Number	D Member Name (Last First Middle)	E Pay Period End Date (M)MYY	F PERA DB/DC Salary	G PERA Member Contribution	H Life Insurance	I Blank	J Blank	K Blank	L Blank	M Non-12-month Pay Pattern ("8" or blank)	N AED/SAED Only (ORP & Muni Exempt)	O Retiree Salary	P Working Retiree Contribution
2 D	999	123456789	Sheldon Bo	821	2100.00	220.50									0.00
3 D	999	987654321	McCormick Ada	821	1750.00	183.75									0.00
4 D	999	121323434	Williams Maisy B	821		0.00								1900.00	199.50
5 T					3850.00	404.25	0.00							1900.00	199.50

AT LEAST ONE OF THE REQUIRED FIELDS (COLUMNS F, G, H, N, O, P) MUST CONTAIN A VALUE OTHER THAN ZERO (OR BLANK)

> ⚠ At least one of the required fields (Columns F,G,H,N,O,P) must contain a value other than zero (or blank) on row 3.

Original Detail File

Each detail record must contain an entry for salary and contributions (or an entry for salary only if applicable).

In this example, no salary or contributions have been reported for Arianne Escobar in Row 3.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1		PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
2	D	99	123456789	Schaffer Monica A	1120	1800.00	180.00									0.00
3	D	99	987654321	Escobar Arianne	1120		0.00									0.00
4	D	99	121323434	Reynolds Tyriq	1120		0.00								2000.00	200.00
5	T					1800.00	180.00	0.00							2000.00	200.00

Corrected Detail File

Enter salary and contributions in at least one of the required fields (Columns F, G, H, N, O, or P).

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1		PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
2	D	99	123456789	Schaffer Monica A	1120	1800.00	180.00									0.00
3	D	99	987654321	Escobar Arianne	1120	3250.00	325.00									0.00
4	D	99	121323434	Reynolds Tyriq	1120		0.00								2000.00	200.00
5	T					5050.00	505.00	0.00							2000.00	200.00

If no salary was earned for the payroll period being reported, remove the individual from the file.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1		PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
2	D	99	123456789	Schaffer Monica A	1120	1800.00	180.00									0.00
3	D	99	121323434	Reynolds Tyriq	1120		0.00								2000.00	200.00
4	T					1800.00	180.00	0.00							2000.00	200.00

The total amount due to PERA is calculated based upon the records reported in the detail file. The system will prevent the payment setup if the file contains a contribution rate discrepancy as these types of discrepancies cause the calculated total amount due to be incorrect.

PAYMENT REQUEST HAS BEEN BLOCKED DUE TO FLAGGED EXCEPTION: (CON0002/3 – MEMBER/RETIREE CONTRIBUTION AMOUNT IS INCORRECT)

⚠ Please fill out all the required fields.The following error occurred when trying to submit the payment: Payment Request has been blocked due to flagged exception:(CON0002-Member contribution amount is incorrect.).

⚠ The following error occurred when trying to submit the payment: Payment Request has been blocked due to flagged exception: (CON0003-Retiree contribution amount is incorrect.).

Original Detail File

The original submission below listed $5,000 of salary reported with $400 (8.0%) in member contributions reported for Peter Pierce in September 2019. This is incorrect because the original entry should have listed $437.50 (8.75%) in member contributions.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Salary Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	911	123456789	Katz Robert J	919	1000.00	87.50									0.00
D	911	987654321	Sterling Raheem	919	3500.00	306.25									0.00
D	911	1234567	Pierce Peter A	919	5000.00	400.00									0.00
D	911	102030405	Ellsworth David J	919		0.00								1500.00	131.25
T					9500.00	793.75	0.00						0.00	1500.00	131.25

Corrected Detail File

The originally reported salary and contribution amounts should be entered as negative under "DB/DC Salary" and "PERA Member Contribution" to cancel the erroneous entry.

On a separate line, the correct salary and contribution amounts should be entered under "DB/DC Salary" and "PERA Member Contribution."

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Salary Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	911	1234567	Pierce Peter A	919	-5000.00	-400.00									0.00
D	911	1234567	Pierce Peter A	919	5000.00	437.50									0.00
T					0.00	37.50	0.00						0.00	0.00	0.00

STOP If you are unable to identify which entry (or entries) are causing the error, contact your Employer Representative.

💡 Member contribution rates currently in effect can be found on PERA's website at www.copera.org/members/member-contribution-rates. (Historic rates are available in the *CAFR,* as noted on the web page.)

ERRORS ON CONTRIBUTION REPORT

There are a number of discrepancies that would not prevent the file upload or the payment setup. However, any discrepancies inside the file need to be corrected before a report can be processed and posted to member accounts.

Once a report is submitted, your Employer Representative will review the report and notify you of any discrepancies that need to be addressed.

The following are examples of some common discrepancies and how to correct the errors with a correction/addition Excel detail file.

ANN0001 - MEMBER SAL/CON FOR RET (MEMBER SALARY OR CONTRIBUTIONS FOR AN ANNUITANT ACCOUNT)

Original Detail File

The original submission below listed a DB salary of $3,000 with $262.50 in contributions submitted for a PERA retiree. This is incorrect as the salary and contributions should have been reported under the retiree columns.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Salary Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	911	123456789	Hamm John	819	3000.00	262.50									0.00
T					3000.00	262.50	0.00						0.00	0.00	0.00

Corrected Detail File

The salary and contribution amounts should be entered as negative under "DB/DC Salary" and "PERA Member Contribution" to cancel the erroneous entry.

On a separate line, the correct salary and contribution amounts should be entered under "Retiree Salary" and "Working Retiree Contributions." See example of member (DB) salary to annuitant (retiree) salary adjustment below.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Salary Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	911	123456789	Hamm John	819	-3000.00	-262.50									0.00
D	911	123456789	Hamm John	819										3000.00	262.50
T					-3000.00	-262.50	0.00						0.00	3000.00	262.50

ANN0005 – RET SAL W/O RET CON (RETIREE SALARY WITH NO RETIREE CONTRIBUTIONS)
EXAMPLE A: RETIREE INDEPENDENT CONTRACTOR TO RETIREE ADJUSTMENT

Original Detail File

The original submission below listed a Retiree salary of $2,500 with $0.00 in contributions submitted for a PERA retiree. This is incorrect as the retiree is working as a W-2 employee. Therefore, the retiree contributions should be deducted from the retiree's paycheck and reported on the PERA contribution report.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	99	123456789	Turner Jules	121		0.00								2500.00	0.00
T					0.00	0.00	0.00							2500.00	0.00

Corrected Detail File

The originally reported salary amount should be entered as negative under "Retiree Salary" to cancel the erroneous entry.

On a separate line, the correct salary and contribution amounts should be entered under "Retiree Salary" and "Working Retiree Contributions."

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	99	123456789	Turner Jules	121		0.00								-2500.00	0.00
D	99	123456789	Turner Jules	121		0.00								2500.00	250.00
T					0.00	0.00	0.00							0.00	250.00

EXAMPLE B

Original Detail File

The original submission below listed a Retiree salary of $2,500 with $0.00 in contributions submitted for a PERA retiree. This is correct as the retiree is working as an Independent Contractor (1099 employee). Therefore, the retiree contributions will be deducted directly from the retiree's PERA benefit check and should not be withheld or reported by the employer.

Corrected Detail File

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	99	123456789	Turner Jules	121		0.00								2500.00	0.00
T					0.00	0.00	0.00							2500.00	0.00

In this scenario, no correction is necessary. However, you will need to notify your Employer Representative that this individual is working as an Independent Contractor. Your Employer Representative can then flag this individual as an Independent Contractor in the system for future reports.

> When reporting new Independent Contractors, use the "comments" section of the summary sheet to notify your Employer Representative in advance to avoid additional inquiries after submission of the report.

ERRORS ON CONTRIBUTION REPORT (CONTINUED)

SAL0002 – NEGATIVE DB SAL/CON (NEGATIVE DB SALARY OR CONTRIBUTION AMOUNT WITHOUT AN OFFSET AMOUNT)

EXAMPLE: INCORRECT PAYROLL MONTH ADJUSTMENT

The employer has reported the following salaries for member Emily Stoffel:

P/R Month	DB Salary	Member Contributions
08/19	$3000	$262.50
09/19	$3000	$262.50
10/19	$4500	$393.75
11/19	–	–

Original Detail File

In the report below, the employer is trying to take a credit for an overpayment of $1,500 made to Lane on the 10/1/2019 – 10/15/2019 payroll paid on 11/1/2019.

The original submission below listed DB salary of -$1,500 with -$131.25 in contributions submitted with a payroll date of November 2019.

This is incorrect. Credits should always be attributed to the month/year for which the overpayment was originally reported. The pay period end date for the overpaid amount was October 15, 2019, hence the credit should be attributed to 10/19.

November payroll has not yet been reported, so there is no salary in Lane's account for 11/19 to offset the credit the employer wishes to take. This would create a negative balance for the month, which is not allowed.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	99	10111011	Kim Lane	1119	-1500.00	-131.25									0.00
T					-1500.00	-131.25	0.00							0.00	0.00

Corrected Detail File

Enter the originally reported salary and member contributions as positive amounts with the same payroll month used in the original detail file. This will offset the original submission.

Review your payroll records to confirm which month(s) the credit should be attributed to. Remember, all salary is reported to PERA based upon pay period end date.

On a separate line, enter salary and contributions as negative amounts (credits) in the correct payroll month.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	99	10111011	Kim Lane	1119	1500.00	131.25									0.00
D	99	10111011	Kim Lane	1019	-1500.00	-131.25									0.00
T					0.00	0.00	0.00							0.00	0.00

SAL0005 — MULTIPLE SAL TYPES (MORE THAN ONE SALARY TYPE IS BEING REPORTED)

EXAMPLE A: CREDIT FOR ERRONEOUSLY REPORTED SALARY

» Clarissa Wild is a teacher who is retiring. Her contract runs through July 2019.
» Clarissa's last day physically on-the-job was May 31, 2019, and she retired from PERA effective June 1, 2019.
» Clarissa then returned to work after retirement effective August 1, 2019.

Original Detail File

The original submission below listed a DB salary of $2,500 with $131.25 in member contributions AND a retiree salary of $2,500 with $131.25 in retiree contributions submitted with a payroll date of August 2019 for PERA retiree Clarissa Wild.

This is incorrect because Clarissa's contract payout ended with the July 2019 payroll.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	99	10111011	Wild Clarissa A	819	1500.00	131.25								1500.00	131.25
T					1500.00	131.25	0.00							1500.00	131.25

Corrected Detail File

The DB salary and member contribution amounts should be entered as negatives under "PERA DB Salary" and "PERA Member Contribution" to cancel the erroneous entry.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	99	10111011	Wild Clarissa A	819	1500.00	131.25								1500.00	131.25
D	99	10111011	Wild Clarissa A	819	-1500.00	-131.25									0.00
T					0.00	0.00	0.00							1500.00	131.25

EXAMPLE B

» Clarissa Wild is a teacher who is retiring. Her contract runs through August 2019.
» Clarissa's last day physically on-the-job was May 31, 2019, and she retired from PERA effective June 1, 2019.
» Clarissa then returned to work after retirement effective August 1, 2019.

Original Detail File

The original submission below listed a DB salary of $2,500 with $131.25 in member contributions AND a retiree salary of $2,500 with $131.25 in contributions submitted with a payroll date of August 2019 for PERA retiree Clarissa Wild.

Corrected Detail File

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	99	10111011	Wild Clarissa A	819	1500.00	131.25								1500.00	131.25
T					1500.00	131.25	0.00							1500.00	131.25

In this scenario, no correction is necessary. An individual may be paid DB salary as part of a contract payout and be paid retiree salary for work performed in the same payroll month. Notify your Employer Representative that the DB salary is part of the employee's contract payout.

ERRORS ON CONTRIBUTION REPORT (CONTINUED)

SAL0004 – PENSION LIMIT (THE 401[A][17] PENSION CONTRIBUTION LIMIT HAS BEEN EXCEEDED)

The 401(a)(17) pension limit set by the IRS establishes the maximum amount of salary that can be reported to PERA annually for participants in a 401(a) plan whose participation in the plan began on or after January 1, 1996. Once a member has reached this limit, no additional salary can be reported for the remainder of the year. PERA will adjust the service credit for members who reach the limit before the end of a calendar year so that they receive full service credit.

> The IRS publishes the revised retirement plan contribution limits annually, typically in late October.

EXAMPLE

The employer has reported the following salaries for member Rose Nguyen:

P/R Month	DB Salary	Member Contributions
01/19	$30000	$2625
02/19	$30000	$2625
03/19	$30000	$2625
04/19	$30000	$2625
05/19	$30000	$2625
06/19	$30000	$2625
07/19	$30000	$2625
08/19	$30000	$2625
09/19	$30000	$2625
10/19	-	-
11/19	-	-
12/19	-	-

Original Detail Report

The original submission below listed a DB salary of $30,000 with $2,625 in contributions with a payroll date of October 2019 for PERA member Delia Townsend.

The annual compensation limit for the PERA DB Plan, which is under Section 401(a)(17) of the Internal Revenue Code, was set at $280,200 for the 2019 calendar year.

To date, the employer has reported $270,000 in compensation for Delia. Therefore, only $10,000 more in compensation can be reported under the 401(a)(17) limit.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	99	9876541321	Townsend Delia	1019	30000.00	2625.00									0.00
T					30000.00	2625.00	0.00							0.00	0.00

Corrected Detail File: Method A

The originally reported salary and contribution amounts should be entered as negative under "DB/DC Salary" and "PERA Member Contribution" to cancel the erroneous entry.

On a separate line, the correct salary and contribution amounts should be entered under "DB/DC Salary" and "PERA Member Contributions."

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	99	9876541321	Townsend Delia	1019	30000.00	2625.00									0.00
D	99	9876541321	Townsend Delia	1019	-30000.00	-2625.00									0.00
D	99	9876541321	Townsend Delia	1019	10000.00	875.00									0.00
T					10000.00	875.00	0.00							0.00	0.00

Corrected Detail File: Method B

The over reported salary and contribution amounts should be entered as negative under "DB/DC Salary" and "PERA Member Contribution" to offset the original entry.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	99	9876541321	Townsend Delia	1019	30000.00	2625.00									0.00
D	99	9876541321	Townsend Delia	1019	-20000.00	-1750.00									0.00
T					10000.00	875.00	0.00							0.00	0.00

EMPLOYER PAYROLL CORRECTIONS

The following are examples of how to correct payroll discrepancies.

MOVING SALARY BETWEEN RATE PERIODS EXAMPLE

Original Detail File

The original submission below listed $3,000 in salary and $262.50 in member contributions for John Hamm in July 2019. This is incorrect because Mr. Hamm is actually being paid for missed June 2019 wages.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Salary Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	911	123456789	Hamm John	719	3000.00	262.50									0.00
T					3000.00	262.50	0.00						0.00	0.00	0.00

Corrected Detail File

Enter the salary and member contribution amounts as negative with the same payroll month used in the original detail file. Be sure to use the applicable contribution rate for the payroll month. This will offset the original submission.

On a separate line, submit the salary and contribution amounts in the correct payroll month. Be sure to use the applicable contribution rate for the payroll month.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Salary Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	911	123456789	Hamm John	719	-3000.00	-262.50									0.00
D	911	123456789	Hamm John	619	3000.00	240.00									0.00
T					0.00	-22.50	0.00						0.00	0.00	0.00

.

CREDIT FOR AN OVERPAYMENT EXAMPLE

Original Detail File

The original submission below listed $3,500 in salary and $306.25 in member contributions for Raheem Sterling in September 2019. This is incorrect because Raheem Sterling did not get paid in September 2019 and should not have been included on this payroll cycle.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Salary Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	911	123456789	Katz Robert L	919	1000.00	87.50									0.00
D	911	987654321	Sterling Raheem	919	3500.00	306.25									0.00
D	911	1234567	Pierce Peter A	919	5000.00	437.50									0.00

Corrected Detail File

Enter the salary and member contribution amounts as negative with the same payroll month. This will offset the original submission.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Salary Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	911	987654321	Sterling Raheem	919	-3500.00	-306.25									0.00
T					-3500.00	-306.25	0.00						0.00	0.00	0.00

RETIREE TO RETIREE INDEPENDENT CONTRACTOR ADJUSTMENT EXAMPLE

Original Detail File

The original submission below listed an independent contractor's salary as retiree salary of $1,000 with working retiree contributions of $80 in June 2019. This was an incorrect submission as the retiree contribution should have been blank.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Salary Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	911	987654321	Cazorla Santi	619										1000.00	80.00
T					0.00	0.00	0.00						0.00	1000.00	80.00

Corrected Detail File

The salary and contribution amounts should be entered as negative to cancel the erroneous entry. On a separate line, the correct salary and contribution amounts should be entered.

	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB/DC Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Salary Only (ORP & Muni Exempt)	Retiree Salary	Working Retiree Contribution
D	911	987654321	Cazorla Santi	619										-1000.00	-80.00
D	911	987654321	Cazorla Santi	619										1000.00	
T					0.00	0.00	0.00						0.00	0.00	-80.00

APPENDIX

GLOSSARY OF TERMS

ACH (Automated Clearing House)
A network that coordinates electronic payments and automated money transfers. ACH is a way to move money between banks without using paper checks, wire transfers, credit card networks, or cash. ACH is one of two acceptable electronic payment methods used to remit contributions to PERA, the other method being wire transfer. See also **Wire Transfer.**

Adjustment
In the context of PERA contribution reporting, an adjustment is a change to previously submitted salary or contribution information. See also **Correction,** and **Correction/Addition File.**

AED (Amortization Equalization Disbursement)
An additional employer contribution that was authorized by legislation passed in 2004 to address PERA's unfunded liability. Employers have been required to pay this additional contribution percentage on all members beginning January 1, 2006. The AED is also required for employees who were eligible to elect PERA membership on or after January 1, 2006, but chose a different retirement plan. This provision applies mainly to state colleges and universities that offer an ORP (Optional Retirement Plan) and State or Local Government Division Employers that offer choice between the Defined Benefit (DB) or Defined Contribution (DC) plan.
See also **SAED,** and **AED/SAED-Only Salary.**

AED/SAED-Only Salary
If an employee was eligible to elect the PERA DB Plan on or after January 1, 2006, but chose another retirement plan, such as the PERA DC Plan or an ORP at one of the State colleges, the PERA employer is still required to pay AED and SAED contributions based on the member's salary. Such salary is referred to as AED/SAED-only salary. See also **AED** and **SAED.**

Contribution Report Discrepancy
A discrepancy within the contribution report detail file. Also referred to as edits or errors. These discrepancies must be resolved before PERA can process/post your contribution report to member accounts.

Contribution Reporting Dashboard
The user interface in the STARS system to submit payroll files and payment of employee and employer contributions.

Correction
Any action that resolves a discrepancy on a contribution report or on a member's account.

Correction/Addition File
A file submitted to supplement an existing payroll file already in the contribution reporting system. The entries in a Correction/Addition File are merged into, or added on to, the previously submitted file. These entries do not replace the entries in the original submission.

Credit
A change or adjustment to a report that results in funds being due to the reporting agency. A credit may reduce the amount owed to PERA by the agency or, if the report is overpaid, be refunded to the agency in the form of a check.

DB Salary
Salary paid to a participant upon which contributions to the DB Plan are due. Also referred to as "pensionable salary" or "PERA-includable salary." DB salary, in general, is equal to gross salary minus any pre-tax deductions paid through a Section 125 Plan (for new employees hired on or after July 1, 2019, the Section 125 contributions no longer reduce the reportable salary). See also **PERA-Includable Salary.**

DC Salary
The salary for employees who contribute to a DC plan in lieu of the DB Plan. See also **AED/SAED-Only Salary** and **PERA-Includable Salary.**

DC Supplement
This supplement represents the employer contribution amount paid to PERA DC Plan participant accounts for members who began PERA membership on or after January 1, 2019, that would have otherwise gone to the DB trusts. The DC supplement is deposited into PERA's DB trusts to pay down the unfunded liability. The amount of the DC supplement is calculated each June by PERA's actuaries.

Detail (File)
The electronic file containing the individual salary and contribution records for a given payroll period. Detail files can be submitted to PERA in an Excel spreadsheet format, a text or flat file format or via an online form available through STARS referred to as the Manual Grid.

Due Date for Contributions
The due date for both Member and Employer Contributions is five business days from the date employees are paid. Contributions are calculated using the contribution rates that were in effect on the last day of the payroll period for which contributions are being made. Payments received beyond the due date are subject to interest charges.

Employer Contributions
The money paid by an employer to PERA based on the total salary being reported. Employer Contributions are the sum total of the employer rate percentage plus any AED and SAED amounts.

Independent Contractor
As defined by the IRS (see IRS Rev. 87-41, IRS Publication 15-A), independent contractors are excluded from PERA membership. It is the responsibility of the PERA employer to determine if an individual is an independent contractor.

Independent Contractor/PERA Retiree
As determined by IRS Revenue Ruling 87-41, IRS Publication 15-A explains this classification. The PERA employer is responsible for determining if a contractor is a PERA retiree (see SSN Verification). Under state law and PERA rules, a PERA retiree who provides services to a PERA employer as an independent contractor is not subject to working after retirement annual limits however employer, AED/SAED and working retiree contributions are due. Employer, AED/SAED contributions are remitted through the normal Contribution Reports via STARS. Working retiree contributions will be deducted from the retiree's benefits. Compensation reported for an independent contractor should reflect payment for services only. Any reimbursements for materials, travel and other expenses are not to be included.

Payroll Date
In the detail file, the payroll date is always the month/year in which the pay period end date falls.

Payroll Definitions
Timeframes used within the contribution reporting system to ensure that payroll reports are attributed to the proper reporting period. Payroll definitions are established based on the employer's payroll schedule (i.e. Monthly, Semi-Monthly, Bi-Weekly).

Pay Period
A recurring length of time over which employee time is recorded and paid.

Payroll Paid Date
Date on which employees are paid.

PERA Includable Salary
Also referred to as "pensionable salary." Salary subject to PERA contributions as defined by C.R.S. § 24-51-101(42) and PERA Rule 1.20F. For additional information, please refer to the Includable Salary Employer Training Modules. See also **DB Salary** and **DC Salary.**

PERA Retiree
Individual who has retired from PERA covered employment. Employer and working retiree contributions are due on compensation paid, including those paid to retirees working as independent contractors. See also **Independent Contractor/PERA Retiree.**

Replacement File
A file submitted to take the place of an existing payroll file already in the contribution reporting system. When a replacement file is submitted, the originally submitted file for the pay period is automatically deleted and the summary sheet figures are recalculated based on the new data.

Retiree Salary
Wages paid by a PERA employer to a current PERA benefit recipient. These wages are subject to both employer and employee contributions. See also **PERA Retiree** and **Independent Contractor/PERA Retiree.**

SAED (Supplemental Amortization Equalization Disbursement)

An additional employer contribution that was authorized by legislation passed in 2006 to address PERA's unfunded liability. State statute mandates that the SAED be funded by moneys otherwise available for employee wage increases. Employers have been required to pay this additional contribution percentage on all members beginning January 1, 2008. The SAED is also required for employees who were eligible to elect PERA membership on or after January 1, 2006, but chose a different retirement plan. This provision applies mainly to State colleges and Universities that offer an ORP and State or Local Government Division employers that offer choice between the DB or DC plan. See also **AED,** and **AED/SAED-Only Salary.**

STARS (Secure Transfer and Reporting System)

The online contribution reporting system used by PERA agencies.

Summary Sheet

A summarization of the employer-submitted data contained in a contribution report detail file that includes totals for all salary categories, the contribution rates in effect and contribution totals used to calculate the amount due for the associated report. A Contribution Report Summary Sheet must be created each time a contribution report is submitted to PERA. For employers paying via ACH, the Summary Sheet serves as the instructions/authorization to withdraw funds from an employer's bank account.

Wire Transfer

A method of electronically transmitting funds from an account at one financial institution to an account at another. This is one of two methods of payment an employer can use to remit contributions to PERA (the other being ACH; see **ACH**). A wire transfer is initiated by the employer through their financial institution. Funds are transmitted electronically through the Federal Reserve to PERA's financial institution and into the receiving account.

Working Retiree Contributions

As of January 1, 2011, retirees (individuals currently receiving a PERA benefit) are required to pay contributions on any salary they earn from PERA-affiliated employers. The Working Retiree Contribution percentage is equal to the active employee rate. Retirees accrue no additional benefits from these contributions, which are deposited into PERA's general fund. See also **PERA Retiree, Independent Contractor/ PERA Retiree,** and **Retiree Salary.**

The PERA Contribution Report can be submitted to PERA as a Microsoft Excel spreadsheet file (".xlsx" or ".csv"). When you set up your spreadsheet, put the following information in each column:

Column	Maximum Number of Characters	Type of Characters to Use	Data Item	Description
A	1	Alpha-numeric	"D" for detail records; "T" for final row totals.	Enter one row for each member for whom you are reporting contributions. Enter a "D" in the first column for each member to indicate to PERA that this is a "detail" record item. Enter a "T" in column A of the *final* row on your spreadsheet and record the grand total for all amounts in columns F, G, H, N, O, and P.
B	3	Numeric[1]	PERA Employer Number	Three-digit assigned PERA-affiliated employer number.[1]
C	9	Numeric[1]	Social Security Number	Member's nine-digit Social Security number.[1] Do not put in any punctuation or spaces.
D	24	Alpha-numeric	Member Name	Member's name (Last First Middle). Do not use any punctuation.
E	4	Numeric[1]	Pay Period End Date	Month and year (MMYY) of the ending date of the payroll period for the amounts reported on this line.[1] Omit leading zeros (example: enter "819" for August 2019; or "1219" for December 2019). Do not use any special date formatting. Do not enter a slash or dash between the month and year.
F	9	Numeric[1]	PERA DB/DC Includable Salary	Salary for members enrolled in the PERA Defined Benefit or PERA Defined Contribution Plan.[1] Rounded to two decimal places.[2] Do not use commas or dollar signs. If there is an entry in this field, columns N, O, and P should be blank.
G	9	Numeric[1]	PERA Member Contributions	PERA Member Contributions, equal to salary multiplied by the member contribution rate in effect for the pay period end date.[1] Rounded to two decimal places.[2] Do not use commas or dollar signs
H	6	Numeric[1]	Life Insurance	PERA Life Insurance Premium(s).[1] Do not use commas or dollar signs.
I	Blank	Blank	Filler (Blank)	Leave blank. For PERA Office use only. Member MatchMaker DC Contributions.
J	Blank	Blank	Filler (Blank)	Leave blank. For PERA Office use only. PERA MatchMaker Contributions.
K	Blank	Blank	Filler (Blank)	Blank
L	Blank	Blank	Filler (Blank)	Blank
M	2	Numeric	Non-12-Month Pay Pattern	If a member has a regular pay cycle where he or she is paid over 8 to 11 months each year (such as a school teacher who is not paid over 12 months), enter "8", otherwise leave blank.
N	9	Numeric[1]	AED/SAED Only Salary	This field is only used by employers who have employees that have the option to participate in an Optional Retirement Plan (ORP), or employees that have the option to decline participation in PERA (Municipal Exemption). Enter the salary for ORP or Municipal Exempt employees.[1] Rounded to two decimal places.[2] Do not use commas or dollar signs. If there is an entry in this field, columns F, G, O, and P should be blank.
O	9	Numeric[1]	Retiree Salary	Salary for any employee who is a PERA retiree receiving a PERA benefit and is working after retirement.[1] Rounded to two decimal places.[2] Do not use commas or dollar signs. If there is an entry in this field, columns, F, G, and N should be blank.
P	7	Numeric[1]	Working Retiree Contributions	Working retiree contributions, equal to salary multiplied by the member contributon rate in effect for the pay period end date.[1] This field is used to report non-refundable contributions required by retirees who return to work for a PERA employers as W-2 employees. Leave this column blank for retirees working as an independent contractors (1099 retirees). Rounded to two decimal places.[2] Do not use commas or dollar signs.

[1] In the "numeric" cells, use only numbers 0 through 9. Do not use the letter "o" for a zero. For all amount fields, you must include the decimal point. For SSN's that begin with a zero, omit the leading zeros. Do not use the spreadsheet's formatting function to format a cell as "text format" if the cell is supposed to contain a numeric value. Precede negative numbers with a negative sign ("-").

[2] Use the =ROUND function (Excel) to round any calculations to two decimal places. If you do not use the "Round" function, the spreadsheet will carry all decimal places and the grand total amounts may not be correct.

EXCEL SPREADSHEET FILE SPECIFICATIONS EXAMPLE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	PERA Employer Number	Social Security Number	Member Name (Last First Middle)	Pay Period End Date (M)MYY	PERA DB Salary	PERA Member Contribution	Life Insurance	Blank	Blank	Blank	Blank	Non-12-month Pay Pattern ("8" or blank)	AED/SAED Only	Retiree Salary	Working Retiree Contribution
D	413	101111101	Brooks Bruce B	819	2000.00	175.00	15.50								0.00
D	413	201222201	Chavez Carla C	819		0.00								2500.00	218.75
D	413	301333303	Dobb Diane D	819	5000.00	437.50	23.25								0.00
D	413	401444404	Enble Eve E	819	2750.00	240.63									0.00
D	413	501555505	Fisher Frances F	819	1800.00	157.50	7.75								0.00
D	413	601666606	Gimble George G	819	1600.00	140.00	31.00								0.00
D	413	701777707	Heinze Hank H	819	200.00	17.50									0.00
D	413	801888808	Irving Irene I	819		0.00								2000.00	175.00
D	413	901999909	Jensen Jasmine J	819	6500.00	568.75	15.50								0.00
T					2000.00	175.00	15.50							0.00	0.00

Use columns A through O only for the items described. *Do not use commas, dashes, dollar signs, or any special cell formatting.* Save a copy of the spreadsheet to use as a template for your next payroll cycle.

The PERA Contribution Report can be submitted to PERA as a flat (text) file (".txt"). When programming your payroll software to generate the text file, use the following parameters:

Position	Length	Type of Characters to Use	Decimal	Data Item	Description
1	1	Alpha-numeric	0	Record Type	Enter the letter "D" (detail) for each detail record.
2	1	Numeric[1]	0	Combined Reporting Code	Enter a "0" except for State Central Payroll Processing System and the Community Colleges and Occupation Education system enter a "1."
3-5	3	Numeric[1]	0		Zero fill
6-8	3	Numeric[1]	0	PERA Employer Number	Enter your three-digit assigned PERA-affiliated employer number.[1]
9-17	9	Numeric[1]	0	Social Security Number	Member's nine-digit Social Security number.[1]
18-41	24	Alpha-numeric	0	Member Name	Member's name (Last First Middle). Do not use any punctuation. Left justify.
42-45	4	Numeric[1]	0	Pay Period End Date	Month and year (MMYY) of the ending date of the payroll period for the amounts reported on this record.[1]
46-54	9	Numeric[1]	2	PERA DB/DC Includable Salary	Salary for members enrolled in the PERA Defined Benefit or PERA Defined Contribution Plan.[1] If there is an entry in this field, positions 88-94, 107-115, and 116-124 should contain zeros.
55-63	9	Numeric[1]	2	PERA Member Contributions	PERA Member Contributions, equal to salary multiplied by the member contribution rate in effect for the pay period end date.[1]
64-69	6	Numeric[1]	2	Life Insurance	PERA Life Insurance Premium(s).[1]
70-78	9	Numeric[1]	2	Zero Fill	Zero fill. For PERA Office use only. Member MatchMaker DC Contributions.[1]
79-87	9	Numeric[1]	2	Zero Fill	Zero fill. For PERA Office use only. PERA MatchMaker Contributions.[1]
88-94	7	Numeric[1]	2	Working Retiree Contributions	Working retiree contributions, equal to salary multiplied by the member contributon rate in effect for the pay period end date.[1] This field is used to report non-refundable contributions required by retirees who return to work for a PERA employers as W-2 employees. Use zero fill for retirees working as Independent Contractors (1099 retirees).
95	1	Alpha-numeric	0	File Layout Flag	Enter a pound sign ("#").
96-97	2	Numeric[1]	0	Non-12-Month Pay Pattern	If a member has a regular pay cycle where he or she is paid over 8 to 11 months each year (such as a school teacher who is not paid over 12 months), enter "08," otherwise enter "00".
98-106	9	Numeric[1]	2	"State Share" or Zero Fill	This field is ONLY used by the State's Central Payroll Processing System (CPPS) and by the Community Colleges and Occupational Education System (CCOES) to show the employer contribution for each member. All other employers should zero fill this field.
107-115	9	Numeric[1]	2	AED/SAED Only Salary	This field is only used by employers who have employees that have the option to participate in an Optional Retirement Plan (ORP), or employees that have the option to decline participation in PERA (Municipal Exemption). Enter the salary for ORP or Municipal Exempt employees.[1] If there is any entry in this field, positions 46-54, 55-63, 88-94, and 116-124 should contain zeros.
116-124	9	Numeric[1]	2	Retiree Salary	Salary for any employee who is a PERA retiree receiving a PERA benefit and is working after retirement.[1] If there is an entry in this field, positions 46-54, 55-63, and 107-115 should contain zeros.
125-128	4	Alpha-numeric	0	Blank Fill	Blank fil

[1] In the "numeric" cells, use only numbers 0 through 9. Do not use the letter "o" for a zero. Do not use a decimal point. Two decimal places are assumed for all amount fields. Right justify. Zero fill leading zeros. Precede negative amounts with a negative sign ("-"). Do not use EBCDIC encoding.

TEXT (FLAT) FILE SPECIFICATIONS GRAND TOTAL RECORD

Position	Length	Type of Characters to Use	Decimal	Data Item	Description
1	1	Alpha-numeric		Record Type	Enter the letter "T" (total) for the final record in the file, indicating that this is the file total record.
2-17	16	Numeric[1]	0	Zero Fill	Zero Fill
18-41	24	Alpha-numeric	0	Blank Fill	Blank Fill
42-45	4	Numeric[1]	0	Zero Fill	Zero Fill
46-54	9	Numeric[1]	2	PERA DB/DC Includable Salary	Grand total of all salary for the PERA Defined Benefit and Defined Contribution plan shown in the detail records.[1]
55-63	9	Numeric[1]	2	PERA Member Contributions	Grand total of all PERA Defined Benefit and Defined Contribution member contributions shown in the detail reocrds.[1]
64-69	6	Numeric[1]	2	Life Insurance	Grand total of all PERA Life Insurance premiums shown in the detail records.1
70-78	9	Numeric[1]	2	Zero Fill	Grand total of all Member MatchMaker DC Contributions shown in detail records.[1] This field should contain zeros after 5/31/2004
79-87	9	Numeric[1]	2	Zero Fill	Grand total of all PERA MatchMaker Contributions shown in detail records.[1] This field should contain zeros after 5/31/2004.
88-94	7	Numeric[1]	2	Working Retiree Contributions	Grand total of all working retiree contributions shown in detail records.[1]
95	1	Alpha-numeric	0	File Layout Flag	Enter a pound sign ("#").
96-97	2	Numeric[1]	0	Zero Fill	Zero fill. For PERA Office use only. Member MatchMaker DC Contributions.[1]
98-106	9	Numeric[1]	2	"State Share" or Zero Fill	Zero fill. For PERA Office use only. PERA MatchMaker Contributions.[1]
107-115	9	Numeric[1]	2	AED/SAED Only Salary	Grand total of all AED/SAED only salary shown in the detail records.[1]
116-124	9	Numeric[1]	2	Retiree Salary	Enter a pound sign ("#").
125-128	4	Alpha-numeric	0	Blank Fill	Blank Fill

[1] In the "numeric" cells, use only numbers 0 through 9. Do not use the letter "o" for a zero. Do not use a decimal point. Two decimal places are assumed for all amount fields. Right justify. Zero fill leading zeros. Precede negative amounts with a negative sign ("-"). Do not use EBCDIC encoding.

Contact PERA

Visit PERA's website at
www.copera.org.

Call PERA's Employer Relations
team at 1-800-759-7372 ext.3724.

PERA office:
1301 Pennsylvania Street in Denver.

Send mail to PERA at
PO Box 5800
Denver, CO 80217-5800

Forms and publications can be found
on the PERA website. Copies can
also be requested by calling PERA's
Customer Service Center.