

New Fields Required in Contribution Reporting Quick Reference Guide

Department of Treasury

Tennessee Consolidated Retirement System

Concord Project



The table below contains the fields that employers must use to report contribution detail transactions.

Note: not every value within this document will apply to every employer. For example, a utility district would never report someone as an interim teacher.

Field Name	Description	Format / Available Values	Rules and Information
Posting Month	Posting Month is the year and month to which the transaction is to be applied	Numeric CCYYMM	<ul style="list-style-type: none"> Posting Month is the year and month to which the transaction is to be applied. Posting Month provides a means for employers to report prior period adjustments and retroactive payments electronically. Prior period adjustments and retroactive payments will have a posting year and month prior to the report month. Wages must not be reported after the effective employment end date of an employee. If wages are paid to an employee in the month following termination, the Posting Month on those wages will need to be changed to reflect the last month of employment. For instance, if an employee terminates employment 7/31/2013, but receives a paycheck in August 2013, those wages will be on the August Contribution Report with a Posting Month of 201307.
Contribution Group	Represents the Contribution Group of the Member	Alphanumeric	<ul style="list-style-type: none"> Contribution Groups are used to validate employee contributions and calculate employer contributions. Members must be eligible for the Contribution Group for which the contributions are being reported. Contribution Groups are derived from the retirement type and whether the member is contributory, noncontributory, or nonparticipating. For a complete list of contribution groups, please refer to the appendix.
SSN	Refers to the SSN of the member being reported	Numeric	<ul style="list-style-type: none"> Employers must report a valid SSN for all employees, as shown on the employee's Social Security card. SSNs reported with all zeros or other invalid combinations will result in the transaction receiving an error. Incorrect SSNs may result in contributions posting to the wrong member's account or an invalid member record being created.
Member ID	Member ID refers to the unique identifier of the member in the Concord system	Numeric	<ul style="list-style-type: none"> Once assigned by TCRS, employers may report the Member ID for employees. Concord will assign a Member ID to new hires after the first reported payroll transaction. Employers can search for Member IDs via the Download Member ID module in ESS. This field is optional.
Employment Begin Date	Represents the effective date of the personnel action with this employer.	Numeric CCYYMMDD	<ul style="list-style-type: none"> The Employment Begin Date must be entered for new hires, re-hires, changes in Contribution Groups, and changes in Position Status. For employees who have not previously been reported by this employer to TCRS (e.g. non-participating employees), the Employment Begin Date should reflect the date the employee began in the current position status. This field must be used to enroll new members via the monthly reporting process. Employment Begin Date cannot be after the last day of the Report Month (e.g., future dated). Please pay special attention to re-hires; submit the employment date the employee is re-hired (the most recent employment date).

Field Name	Description	Format / Available Values	Rules and Information
Employment End Date	Represents date member terminated employment or changed Contribution Group or Position Status	Numeric CCYYMMDD	<ul style="list-style-type: none"> This date should not be after the last day of the report month or before the employment date (e.g., future dated). Employment End Date must be accompanied by a valid Employment End Reason. Employment End Date (along with Employment End Reason) must be reported when the employee's Position Status or Contribution Group changes. This could be an actual termination of employment or a change in position. Employment End Dates pertaining to retirements, including disability and death, should reflect the last date of paid employment, not the date the member's retirement begins. Positions with a limited duration, such as seasonal positions, must be reported with an Employment End Date at the expiration of the duration.
Employment End Reason	Represents general reason member terminated employment or changed Contribution Groups or Position Status	Alphanumeric <ul style="list-style-type: none"> Change in Contribution Group Retirement Death Termination Change in Position Status Transfer 	<ul style="list-style-type: none"> Enables TCRS to provide better service to members. For example, in cases of termination due to death, TCRS will be able to contact the beneficiary and provide the appropriate benefit options. Employment End Date (along with Employment End Reason) must be reported when the employee's Position Status or Contribution Group changes. Use <u>Change in Contribution Group</u> to report a change in employment which requires the contribution group to be updated. Use <u>Retirement</u> to report a change in employment due to retirement. Use <u>Death</u> to report a change in employment due to death. Use <u>Termination</u> to report a change in employment due to voluntary or involuntary termination. Use <u>Change in Position Status</u> to report a change in position status (i.e., a regular full-time employee changes position status to part-time). Use <u>Transfer</u> to report a change in employment due to a transfer (an employee moves from one employer code to another).
Position Status	Lists the employee's position status	Alphanumeric <ul style="list-style-type: none"> Regular Full Time Part Time Probationary Seasonal Temporary 120 Day Temporary Employment Re-Employed Retired Teacher Interim 	<ul style="list-style-type: none"> Use <u>Regular Full Time</u> to report regular full-time employees. All regular full-time employees must be reported to TCRS. Use <u>Part Time</u> to report any part-time employee (both participating and non-participating). Part-time employees should be reported under non-participating contribution groups for political subdivisions without the part-time plan provision; alternatively, part-time employees should be reported under participating contribution groups for those with the part-time plan provision when the member elects to participate. Use <u>Probationary</u> to report any employee serving a probationary period. This only applies to political subdivisions with the probationary period plan provision. Use <u>Seasonal</u> to report seasonal employees. Seasonal employees over age 25 should be reported to TCRS. Use <u>Temporary</u> to report temporary employees. Temporary employees over age 25 should be reported to TCRS. Use <u>120 Day Temporary Employment</u> to report those retirees returning to work under the 120 day temporary employment provisions. These members should be reported to TCRS so that their time worked can be accurately tracked.

Field Name	Description	Format / Available Values	Rules and Information
			<ul style="list-style-type: none"> Use <u>Re-Employed Retired Teacher</u> to report retired teachers returning to work under the limited re-employed retired teacher provisions. Use <u>Interim</u> to report interim teachers. For a guide on reporting different Position Statuses, please refer to the appendix.
Payroll Frequency	Identifies the frequency by which a member receives compensation for wages earned	Alphanumeric <ul style="list-style-type: none"> Monthly Semi-Monthly Bi-Weekly Weekly 	<ul style="list-style-type: none"> Explains pay variations which enables TCRS to provide accurate benefit calculations. Payroll Frequency should not be confused with reporting frequency. Wages and contributions must be reported monthly regardless of an employer's payroll frequency.
Payment Reason	Explains the type of reported compensation	Alphanumeric <ul style="list-style-type: none"> Regular Pay Regular Pay with Additional Creditable Compensation Leave Without Pay Bonus Sick Leave Bank Payment Furlough Summer Months Career Ladder Payment Longevity Payment Summer School Bonus 	<ul style="list-style-type: none"> Explains fluctuations in salary; impacts service credit, eligibility for benefits, and benefit calculations. Enables TCRS to determine appropriate employee and employer contributions for the Posting Month. A separate record may be required, when appropriate. For example, two separate records must be included in the file when reporting a member with both a Regular Pay and Bonus Payment. Please refer to the payment reason explanations below for further clarification on reporting separate records. Use <u>Regular Pay</u> to report a member's regular creditable compensation for a Posting Month. Use <u>Regular Pay with Additional Creditable Compensation</u> to report creditable compensation that includes monies other than standard pay, such as overtime, scheduled incentives, shift differentials, etc. for a Posting Month. Do not report two separate records for regular salary and overtime salary. Use <u>Leave Without Pay</u> to report zero salary and zero contributions for each full month when a member is on leave without pay and has not terminated from employment. This Payment Reason must be reported each subsequent month in which the member is on leave without pay. Leave Without Pay can also be used to account for months with less than a full month's credit. Use <u>Bonus</u> to explain increased salary and contributions due to a bonus payment or to report a severance payment made prior to termination. This Payment Reason must be reported in the month in which the member receives the bonus or severance payment; however, the posting month must reflect the last month of the period in which it was to be applied. A separate record with this payment reason must be reported for bonus or severance payments. If a bonus payment is submitted after a member terminates, it must reflect a Posting Month that is prior to the termination date. Use <u>Sick Leave Bank Payment</u> to report alternate sick leave bank payments. Sick leave bank payments and regular pay must not be combined in a single record. Use <u>Furlough</u> to report a member on furlough. A record with zero salary and zero contributions must be reported for each full month the member is on furlough and has not terminated from employment. This Payment Reason must be reported each subsequent month in which the member is on furlough. Use <u>Summer Months</u> to report zero wages and contributions for school board employees who do not work and do not receive pay during the summer months

Field Name	Description	Format / Available Values	Rules and Information
			<p>(May, June, July or August).</p> <ul style="list-style-type: none"> Use <u>Career Ladder Payment</u> to report career ladder payments for school board employees. This is reported as a separate contribution record from regular payments. TCRS must receive this information in a separate record due to limits on the number of payments that can be included in retirement calculations. Use <u>Longevity Payment</u> to report longevity bonus payments for employees. This is reported as a separate contribution record from regular payments. TCRS must receive this information in a separate record due to limits on the number of payments that can be included in retirement calculations. Use <u>Summer School Bonus</u> to report summer school bonus payments for educational employees. This is reported as a separate contribution record from regular payments. TCRS must receive this information in a separate record due to limits on the number of payments that can be included in retirement calculations.
Contract Months	Represents the number of contracted months for a school board employee	Numeric 9 to 12	<ul style="list-style-type: none"> Required for educational employees. This information allows TCRS to accurately grant service credit to educational employees. It is imperative to list the correct contract months in order to award appropriate service credit.
Scheduled Hours Per Day	Indicates the hours an employee is expected to work on a daily basis	Numeric 00.00 to 24.00	<ul style="list-style-type: none"> Hours may be reported in increments. For example, if the member is scheduled to work 7.50 hours per day, report 07.50. If the Type of Rate of Pay is Hourly, it is imperative to correctly indicate the scheduled hours per day to award appropriate service credit.
Rate of Pay	Represents the member's rate of pay	Numeric 000000.000 to 999999.999	<ul style="list-style-type: none"> This field must have three decimal positions and must include a decimal point. For example, report 003650.000 in this field if the member's monthly Rate of Pay is \$3,650.000. Report 000015.937 if the member's hourly rate of pay is \$15.937. Hourly or monthly must be indicated in the Type of Rate of Pay field (next field in the layout). If the Rate of Pay changes in the middle of the month, report the Rate of Pay that was effective at the end of the Posting Month. Report only a member's regular rate of pay. Do not accumulate any additional pay such as overtime in this field.
Type of Rate of Pay	Identifies the Member's Rate of Pay as Hourly, Monthly or Yearly	Numeric <ul style="list-style-type: none"> Hourly Monthly Yearly 	<ul style="list-style-type: none"> This field is used to indicate the Type of Rate of Pay for a member on an hourly, monthly, or yearly basis. This field should not to be confused with the Payroll Frequency.
Increase / Decrease	Indicates whether service credit earned is a positive or negative amount	Alphanumeric + = Increase/Positive - = Decrease/Negative	<ul style="list-style-type: none"> To report a negative (-) service credit, the Posting Month must be before the Report Month (prior period adjustments).
Service Credit	Indicates the amount of service credit earned by the member during the	Numeric	<ul style="list-style-type: none"> This information allows TCRS to properly calculate a member's benefit at retirement.

Field Name	Description	Format / Available Values	Rules and Information
	reporting period	0.000 to 9.999	<ul style="list-style-type: none"> Service credit must be reported in increments of 1/8 of a month based on the time a member worked in the month. Credit reported should always be rounded up to the next nearest 1/8 of a month. The values that are available when reporting service credit based on a member's contract period can be found in the appendix.
Increase / Decrease Salary	Indicates whether Salary is a positive or negative amount	Alphanumeric + = Increase/Positive - = Decrease/Negative	<ul style="list-style-type: none"> To report a negative (-) salary, the Posting Month must be before the Report Month (prior period adjustments).
Salary	Represents member's salary	Numeric 000000.00 to 999999.99	<ul style="list-style-type: none"> This field must have two decimal positions and must include a decimal point. For example, if the member was paid \$3,650.00 it should be reported as 003650.00 in this field. Employee contribution amounts must be computed on the salary using the applicable contribution rate as determined by the contribution group. Contributions should not be reported if member is in a nonparticipating group. If reporting a zero in this field, it must be accompanied by an appropriate payment reason. The portion of wages earned in the posting month that exceed the IRS annual limit should be excluded from Salary and reported in the 'Salary that exceeds IRS limit' field.
Increase / Decrease Salary that exceeds IRS limit	Indicates whether Salary that exceeds IRS limit is a positive or negative amount	Alphanumeric + = Increase/Positive - = Decrease/Negative	<ul style="list-style-type: none"> To report negative (-) salary that exceeds the IRS limit, the Posting Month must be before the Report Month (prior period adjustments).
Salary that exceeds IRS limit	Represents portion of the salary that is in excess of the IRS limit. Applicable for contributions with the Posting month greater than or equal to 07/1996	Numeric 000000.00 to 999999.99	<ul style="list-style-type: none"> This field must have two decimal positions and must include a decimal point. For example, report 001250.40 if the member was paid \$1,250.40 in excess of the IRS limit. The portion of the salary that exceeds the IRS limit in a certain month must be calculated by adding up all the salary reported to TCRS on a fiscal-year basis and comparing it against the IRS limit for that fiscal year. The limit is set by the IRS each year.
Increase / Decrease Pre-Tax EECON	Indicates whether Pre-tax EECON is a positive or negative amount	Alphanumeric + = Increase/Positive - = Decrease/Negative	<ul style="list-style-type: none"> To report a negative (-) pre-tax employee contributions, the Posting Month must be before the Report Month (prior period adjustments).
Pre-Tax EECON	Represents the pre-tax portion of the employee contributions based on the member's Salary for the posting month	Numeric 000000.00 to 999999.99	<ul style="list-style-type: none"> Only report pre-tax employee contributions in this field. Report zero in this field if the member does not have any pre- tax employee contributions. Contributions must equal the Salary times the applicable contribution rate based on the Contribution Group reported. Any employer with the 414(h) plan provision should report employee contributions

Field Name	Description	Format / Available Values	Rules and Information
			as pre-tax.
Increase / Decrease Post-Tax EECON	Indicates whether Post-Tax EECON is a positive or negative amount	Alphanumeric + = Increase/Positive - = Decrease/Negative	<ul style="list-style-type: none"> To report a negative (-) post-tax employee contributions, the Posting Month must be before the Report Month (prior period adjustments).
Post-Tax EECON	Represents the post-tax portion of the employee contributions based on the member's Salary for the Posting Month	Numeric 000000.00 to 999999.99	<ul style="list-style-type: none"> Only report post-tax employee contributions in this field. Report zero in this field if the member does not have any post-tax employee contributions. Contributions must equal the Salary times the applicable contribution rate based on the Contribution Group reported. Any employer without the 414(h) plan provision should report employee contributions as post-tax.
Date of Birth	Represents the member's Date of Birth	Numeric CCYYMMDD	<ul style="list-style-type: none"> Member's birth date is required to enroll new members. A blank or 00000000 will result in an error.
Gender	Represents the member's gender	Alphanumeric M = Male F = Female U = Unknown	<ul style="list-style-type: none"> The gender of the member is used by TCRS in actuarial valuations.
First Name	Represents member's first name	Alphanumeric	<ul style="list-style-type: none"> Must reflect the member's legal name as maintained on the member's employment record. When first name is reported, a last name must also be reported.
Middle Name	Represents member's middle name	Alphanumeric	<ul style="list-style-type: none"> Should reflect the member's legal name as maintained on the member's employment record.
Last Name	Represents member's last name	Alphanumeric	<ul style="list-style-type: none"> Must reflect the member's legal name as maintained on the member's employment record. When last name is reported, a first name must also be reported.
Suffix	Represents the suffix of member's name	Alphanumeric, II = Second III = Third IV = Fourth V = Fifth VI = Sixth JR = Junior SR = Senior	<ul style="list-style-type: none"> Should reflect the member's legal name as maintained on the member's employment record.
Primary Address Line	Represents the primary address of the member	Alphanumeric	<ul style="list-style-type: none"> When reporting an address, all components of the address that are marked as required must be reported. Do not use both P.O. Box and street address as USPS will reject mail using both P.O. Box and street address. Use Secondary Address Line for apartments, suites, etc.

Field Name	Description	Format / Available Values	Rules and Information
Secondary Address Line	Represents secondary line of home address of the member	Alphanumeric	<ul style="list-style-type: none"> This field may include apartments, suites, etc. When reporting an address, all components of the address that are marked as required must be reported. If secondary address line is reported, it must be accompanied by Primary. Do not use both P.O. Box and street address as USPS will reject mail using both P.O. Box and street address. Report "Care of" portion of the address in this field.
City	Represents city for the home address of the member	Alphanumeric	<ul style="list-style-type: none"> When reporting an address, all components of the address that are marked as required must be reported.
State	Represents state for the home address of the member	Alphanumeric	<ul style="list-style-type: none"> When reporting an address, all components of the address that are marked as required must be reported. If reporting a foreign address, leave this field blank.
Zip Code	Represents the zip code of the home address of the member	Numeric	<ul style="list-style-type: none"> When reporting an address, all components of the address that are marked as required must be reported. If reporting a foreign address, leave this field blank. Do not include the "-" for zip+4 codes.
International Address Flag	Flag that represents if the member has an international address	Alphanumeric Y = International N = USA address	<ul style="list-style-type: none"> When reporting an international address, all components of the international address must be reported. If member has a foreign address, this field must be reported as "Y".
International Address Line	Represents an international address for the member	Alphanumeric	<ul style="list-style-type: none"> When reporting an international address, all components of the international address must be reported. If International Address Flag is "Y" then International Address Line must be reported. For foreign addresses, State and Zip must be blank.
International Country Code	Represents the country for a member's international address	Alphanumeric	<ul style="list-style-type: none"> If International Address Flag is "Y", International Country Code must be reported.
Accrued Sick Leave Days	Represents the accrued sick leave days of a member	Numeric 000.00 to 999.75	<ul style="list-style-type: none"> Required if an employment end reason of Retirement or Death is reported and the employer has the sick leave plan provision. This data must be reported in days and may be reported in increments. Report 0100.25 to represent 100.25 days.

Appendix

Contribution Groups

Note: Contribution Groups vary depending upon the type of employer (i.e., State Employees, Teachers, Political Subdivision Employees). Please ensure you are referring to the correct table when evaluating Contribution Groups for your agency.

Contribution Groups – State Employees

Contribution Group Code	Contribution Group Description
021NONC	State Employee - Group 1 Non-Contributory
024NONC	Teacher (State) Non-Contributory
040CONT	Teacher (State) Contributory - Hybrid Plan (for those hired on or after 7/1/2014)
041CONT	State Employee - Hybrid Plan (for those hired on or after 7/1/2014)
042CONT	General Assembly - Hybrid Plan (for those hired on or after 7/1/2014)
043CONT	State Judges, State Attorney General, elected District Attorneys General and elected Public Defenders- Hybrid Plan (for those hired on or after 7/1/2014)
044NONP	ORP Member Non-Participating - Hybrid Plan (for those hired on or after 7/1/2014)
045CONT	State Police - Hybrid Plan (for those hired on or after 7/1/2014)
075NONC	State Police - Group 1 Non-Contributory
077CONT	Attorney General Contributory
078NONC	Wildlife Officer Non-Contributory
080CONT	General Assembly Contributory
080NONC	General Assembly Non-Contributory
085NONP	UT Agriculture Extension Service Non-Part.
086NONP	Aged State Non-Part.
091NONP	ORP Member Non-Participating
177NONC	Attorney General - Group 1 Non-Contributory
<i>*Note: any active contribution group listed can also be reported as non-participating with NONP in place of NONC or CONT</i>	
<i>Closed to New Members</i>	
002CONT	State - Class B Contributory

Contribution Group Code	Contribution Group Description
003CONT	State Police - Class C Contributory
006CONT	State Judges - Prior Class Contributory
007CONT	Attorney General - Prior Class Contributory
017NONC	Attorney General - Prior Class Non-Contributory
022NONC	State Employee - Class B Non-Contributory
023NONC	State Employee - Class A Non-Contributory
026NONC	Teacher - Class A (State) Non-Contributory
031CONT	Wildlife Officer - Class A Contributory
032CONT	State - Class B Limited Contributory
033CONT	State Police - Class A Contributory
039CONT	State Police - Special Group 2 Contributory
046CONT	State Judges Contributory
047CONT	Attorney General 9/1/1974 to 7/1/1976 Contributory
079NONC	Public Service Commission Non-Contributory
095NONC	TIAA/CREF Member Non-Part.
102NONC	State - Class B Non-Contributory
147NONC	Attorney General - Group 3 Non-Contributory
176CONT	State Judge - Group 4 Contributory

Contribution Groups – Teachers

Contribution Group Code	Contribution Group Description
024CONT	Teacher (Local Education Agency) Contributory
040CONT	Teacher (Local Education Agency) Contributory-Hybrid Plan (for those Teachers hired on or after 7/1/2014)

****Note: any active contribution group listed can also be reported as non-participating with NONP in place of NONC or CONT***

<i>Closed to New Members</i>	
004NONC	Teacher - Class A Non-Contributory
005CONT	Teacher - Class B Contributory
026CONT	Teacher - Class A (Local Education Agency) Contributory
069NONP	Local Teacher After 6/30/1972 Non-Part.
070NONP	Local Teacher Before 7/1/1972 Non-Part.
105NONC	Teacher - Class B Non-Contributory

Contribution Groups – Political Subdivision Employees

Contribution Group Code	Contribution Group Description
051CONT	General Employee Contributory
051NONC	General Employee Non-Contributory
062CONT	General Employee - State/Teacher Hybrid Plan
065CONT	Fire & Police - State/Teacher Hybrid Plan
083CONT	Fire & Police - Group 1 Contributory
083NONC	Fire & Police - Group 1 Non-Contributory
151NONC	County Judges Non-Contributory
183NONC	Fire & Police Group 1 Non-Contributory
251CONT	Elected Board & Commission Officials Contributory
251NONC	Elected Board & Commission Officials Non-Contributory

****Note: any active contribution group listed can also be reported as non-participating with NONP in place of NONC or CONT***

<i>Closed to New Members</i>	
048CONT	County Officials Before 7/1/1972 Contributory
049CONT	County Judges Before 9/1/1974 Contributory
050CONT	County Judges 9/1/1974 to 7/1/1976 Contributory
056CONT	Fire & Police Contributory
061CONT	Fire & Police - Class A Contributory
068CONT	County Officials 7/1/1972 to 7/1/1976 Contributory
081CONT	County Officials 7/1/1976 to 7/1/1977 Contributory
082CONT	County Judges 7/1/1976 to 7/1/1977 Contributory
368NONC	County Officials - Group 3 Non-Contributory

*Note: Retirement type 551 should be reported as 051CONT; retirement type 583 should be reported as 083CONT; retirement type 751 should be reported as 251CONT

Service Credit Reporting

Time Worked	12 Month Contract	11 Month Contract	10 Month Contract	9 Month Contract
1/8 month	0.125	0.136	0.150	0.166
1/4 month	0.250	0.273	0.300	0.333
3/8 month	0.375	0.409	0.450	0.499
1/2 month	0.500	0.545	0.600	0.665
5/8 month	0.625	0.681	0.750	0.831
3/4 month	0.750	0.818	0.900	0.998
7/8 month	0.875	0.954	1.050	1.164
1 month	1.000	1.090	1.200	1.330

Position Status Reporting

Political Subdivisions		
Position Status		Reporting Guideline
Regular Full Time		YES
Part Time	<i>With Part-Time Option</i>	YES
	<i>Without Part-Time Option</i>	YES (Non-Participating)
Probationary		YES (Non-Participating)
Seasonal	<i>Less than age 25</i>	NO
	<i>Age 25 or older</i>	YES
Temporary	<i>Less than age 25</i>	NO
	<i>Age 25 or older</i>	YES
120 Day Temporary Employment		YES (Non-Participating)
Non-Elect (<i>applies only to employees with optional membership</i>)		NO

Teachers		
Position Status		Reporting Guideline
Regular Full Time		YES
Part Time	<i>With Part-Time Option</i>	YES
	<i>Without Part-Time Option</i>	YES (Non-Participating)
120 Day Temporary Employment		YES (Non-Participating)
Re-Employed Retired Teacher		YES (Non-Participating)
Substitute Teachers		NO*
Interim		YES (Non-Participating)

*only report substitute teachers when they are under contract and are scheduled to work on a regular basis replacing teachers throughout a school year