

**Title 5. Education**

**Division 3. Teachers' Retirement System**

**Chapter 1. Teachers' Retirement System**

**Article 15.5. Penalties and Interest for Late Remittances and Late and Unacceptable Reporting by Employers**

The current chaptered regulations are shown with underline for additions and strikethrough for deletions.

**§ 27000. Format for Monthly Reports.**

Employers shall file reports through CalSTRS' secure employer website as follows:

(a) Employers reporting information to the Defined Benefit Plan shall comply with Section 1.3 of CalSTRS' F496 File Specification, as revised on February 24, 2016, and hereby incorporated by reference, subject to the following exclusions.

(1) Information in the "Field Edits" column.

(2) The specific member contribution rates associated with field positions 53-56 and 91-94.

(b) Employers reporting information to the Cash Balance Benefit Program shall comply with Section 1.3 of CalSTRS' Voluntary Deduction File Specification, as revised on July 1, 2015, and hereby incorporated by reference.

(c) A field that contains a dollar value must be formatted as follows:

(1) The number is reported without decimal places with the last two field positions populated by the number of cents.

(2) Use leading zeroes to populate the full breadth of the field.

(3) To report a negative number, report the last field with an uppercase alphabetical character or a symbol, coded as follows: "J" for negative values ending in 1, "K" for negative values ending in 2, and so on, with "R" for negative values ending in 9. Use "{" for negative values ending in 0.

(4) Alphabetical characters or symbols may also be used to denote positive values, but are not required.

Note: Authority cited: California Constitution, Article XVI, Section 17; and Sections 22207, 22213, 22214, 22250 and 22305, Education Code. Reference: Sections 23004, 23006, 23008 and 26301, Education Code.