

TEACHERS' RETIREMENT BOARD

REGULAR MEETING

Item Number: **3**

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SUBJECT: Regulatory Amendments to Format for Monthly Reports (Pension Solution)

CONSENT: \_\_\_

ATTACHMENT(S): 3

ACTION: X

MEETING DATE: January 31, 2019 / 30 mins

INFORMATION: \_\_\_

PRESENTER: Grant Boyken

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**PURPOSE**

The purpose of this item is to secure direction from the board to begin the formal rulemaking process, pursuant to the Administrative Procedure Act, to adopt provisions specifying the new file formats that employers must use when submitting member and contribution data to CalSTRS. These new file formats are necessary in order for employers to effectively align with Functional Rollout 2 of the Pension Solution project.

**BACKGROUND**

Existing law requires employers to submit a monthly report to CalSTRS containing information that may be required in the administration of the Teachers' Retirement Plan. Monthly reports must be submitted electronically in an encrypted format provided by CalSTRS, ensuring the security of the transmitted member and participant data. Effective July 1, 2012, as a component of the Penalties and Interest Regulations, two documents were incorporated within CalSTRS regulations by reference: the F496 File Specification and the Voluntary Deduction File (VDF) Specification. These file specification documents are used by employers when submitting monthly reports through the Secure Employer Website.

CalSTRS' pension administration system is used to track members' service credit and compensation throughout their careers, two of the three critical factors used to calculate each member's retirement benefit. The pension administration system plays an indispensable role in the organization's ability to fulfill its mission of securing the financial future and sustaining the trust of California's educators. Additionally, the system must effectively and securely manage large volumes of data required by the complexity inherent in the Teachers' Retirement Law as well as CalSTRS' longevity as a pension plan. The existing system is inflexible and increasingly expensive to maintain and requires CalSTRS to undertake an increasing number of manual business processes. In addition, CalSTRS received a financial statement audit deficiency regarding lack of controls designed to identify and detect when member data, such as creditable compensation, and related contributions are not reported.

Therefore, CalSTRS has embarked on a system modernization effort, known as the Pension Solution project. Pension Solution is a multi-year project with completion anticipated by fiscal year 2022-23. Once operational, the new system will allow CalSTRS to:

- Increase ability to respond to customer and business needs.

- Enhance services to members, beneficiaries, staff and employers.
- Gain long-term operational efficiencies.
- Improve internal controls.

The New File Format (NFF) layouts have been finalized and the File Layout Plus document, which contains the technical information necessary for employers and payroll vendors to develop requirements, was distributed to employers at the Employer Advisory Committee meeting in November 2018. The NFF incorporates a comprehensive update to the data fields that contain information that employers report to CalSTRS and provides employers the most up-to-date file specifications reflecting current law and best practices in reporting information to CalSTRS. The NFF will improve data integrity, which is anticipated to improve completeness and accuracy when determining the appropriate amount of contributions as well as the ultimate calculation of benefits for members.

The NFF includes the Employment File and the Contribution File, which will replace several existing files. The Employment File is associated with new hires, terminations, deaths, demographic changes or other employment status changes (for example, a member moving from active to retired). The proposed regulations further provide that all information that is specified in the Employment File may also be submitted using CalSTRS Secure Employer Website. The Contribution File is associated with monthly payroll contribution reporting. Most data fields that are contained in the existing F496 File and VDF specifications are being carried forward into either the new Employment File or the new Contribution File. Each file contains new fields and new values that will enhance the completeness and accuracy of employer reporting and, therefore, of member data.

## **DISCUSSION**

To establish clear authority to implement the NFF, staff recommends the existing regulations in Sections 27000, 27001 and 27002 of the California Code of Regulations be made inoperative, and eventually repealed, while concurrently adding regulations to include, by reference, the file layout portions of the Contribution File and Employment File with an effective date specified by CalSTRS but no earlier than October 1, 2021 (as shown in attachment 1). The proposed regulations specify the data employers must submit and the acceptable file formats for successful transmittal of that data to CalSTRS (as shown in attachments 2 and 3). The proposed regulations also include a process for employers to request a waiver that will give them additional time to comply with the NFF requirements if they are unable to comply by the required date. In addition, staff recommends the existing regulations in Sections 27702 and 27703 of the California Code of Regulations, related to the requirements for employers to be able to report directly to CalSTRS, be amended to update references to the applicable file formats.

Throughout the development of the NFF, CalSTRS has actively engaged with the direct report employers that will be required to transition to the NFF under the proposed regulations. Staff first began this engagement through web-based employer forums in 2015. Starting in 2016, staff posted an early draft of the NFF on the Secure Employer Website and conducted an employer webinar to solicit feedback. Since February 2016, staff has consistently provided updates at quarterly

Employer Advisory Committee meetings. CalSTRS staff shared draft versions of newly developed file formats with county offices of education and school employers during webinars held in May and June 2018. CalSTRS staff described the fields in the NFF and explained the differences between the existing file formats and the NFF. In July 2018, staff conducted employer pre-assessments with direct report employers to identify reporting relationships between counties and districts and to communicate expected reporting changes based on the new system and proposed file requirements. In September 2018, CalSTRS staff held additional webinars in which revised versions of the file formats were presented and changes explained.

From November 2018 through January 2019, staff have held Employer Readiness Assessments in which the NFF and the impact to employers were discussed. These assessments consisted of one-on-one meetings or phone calls with each employer and their payroll software system vendor, if one is used. From now until the rollout of the NFF in the fall of 2021, staff expect to conduct additional in-person visits with employers to give access to the Employer Readiness Environment, a test environment in which employers can upload NFF files to the Employer Self Service portal and provide new system training to employer staff.

The rulemaking file will be available for the board's inspection during the meeting.

## **COST ESTIMATES**

As a key component of the Employer Readiness Assessments, CalSTRS engaged with the employer community to estimate the costs associated with the implementation of these new reporting requirements. At the time they were asked, neither the employers nor the payroll software vendors had developed detailed business requirements that would be needed to align to the file formats. As a result, there were limited responses, and those estimates CalSTRS did receive were necessarily broad.

CalSTRS anticipates a fiscal impact to the 90 employers that report contribution information directly to CalSTRS. Of these 90 employers, CalSTRS expects that the 77 employers that use partner agency or vendor-supported payroll software would be covered by an updated release and, depending upon their specific agreements, may incur minor additional costs. CalSTRS estimates that the remaining 13 direct report employers that use custom payroll software would incur costs in the range of \$50,000 to \$400,000 each associated with updating their software.

An additional five districts that do not report contribution information directly to CalSTRS have custom payroll systems and are expected to make similar updates in order to remain compatible with their respective county offices of education. The remaining districts that do not report contribution information directly to CalSTRS report through their county office of education and, depending on their specific situation, may incur minor additional costs in order to remain compatible with their respective county.

In addition, all employers could incur unknown costs associated with the submission of additional information to CalSTRS specified in the new reporting requirements that is currently not being collected. Some of these costs will be offset by the savings that are anticipated by transitioning from paper forms to electronic transactions for several other business processes.

## **NEXT STEPS**

With the board's approval, staff will initiate the rulemaking process. The board may elect to preschedule a public hearing, or it can direct staff to schedule one only if it is requested by the public no later than 15 days before the close of the written comment period.

The board may choose to conduct a hearing in person. If the board elects to do so, the hearing could potentially be scheduled to coincide with its May 2019 meeting. Under this scenario, the earliest the board could adopt the regulations would be at its July 2019 meeting, and regulations could be codified as early as January 1, 2020.

Alternatively, the board may delegate the hearing to the Chief Executive Officer. Delegating the hearing will enable staff to bring amendments or adoption of the regulations to the board as early as May 2019.

Updates on the rulemaking process, including any changes to the regulation text, will be provided to the board. In addition, if the proposed regulations are adopted, progress on the implementation of the NFF will be presented through the regular Pension Solution updates to the board.

## **RECOMMENDATION**

Staff recommends that the board direct staff to initiate the rulemaking process and delegate authority to schedule and hold the related hearing to the Chief Executive Officer.

## **ATTACHMENTS**

Attachment 1 – Proposed Regulations

Attachment 2 – Employment File Layout

Attachment 3 – Contribution File Layout

## **POWERPOINTS**

None

**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**

**§ 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.

(d) This section shall become inoperative on the date specified by the board pursuant to Section 27800 and is repealed two years thereafter.

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

**§ 27001. Acceptable Report—Defined Benefit Program**

(a) A monthly report for the Defined Benefit Program is acceptable if it is reported in compliance with Section 27000, subdivision (a). Reports that fail to comply shall be rejected by CalSTRS, and will not be received.

(b) A monthly report shall contain the information as specified in Section 27000 for all employees who perform creditable service for an employer during the month.

(c) Information reported pursuant to Section 27000, subdivision (a) for one or more employees from a prior month shall be aggregated and treated as a separate report for the month to which it relates.

(d) This section shall become inoperative on the date specified by the board pursuant to Section 27800 and is repealed two years thereafter.

*NOTE:* Authority cited: California Constitution, Article XVI, Section 17; and Sections 22207, 22213, 22214, 22250, ~~and~~ 22305 and 23004, Education Code. Reference: Sections 23004, 23005 and 23006, Education Code.

**§ 27002. Acceptable Report—Cash Balance Benefit Program**

(a) A report for the Cash Balance Benefit Program is acceptable if it is reported in compliance with ~~section~~ Section 27000, subdivision (b). Reports that fail to comply shall be rejected by CalSTRS, and will not be received.

(b) A report shall contain the information required by ~~section~~ Section 27000, for all employees who perform creditable service for an employer during the pay period.

(c) Information reported pursuant to Section 27000, subdivision (b) for one or more employees from a prior pay period shall be aggregated and treated as a separate report for the pay period to which it relates.

(d) This section shall become inoperative on the date specified by the board pursuant to Section 27800 and is repealed two years thereafter.

*NOTE:* Authority cited: California Constitution, Article XVI, Section 17; and Sections 22207, 22213, 22214, 22250, ~~and~~ 22305 and 26301, Education Code. Reference: Section 26301, Education Code.

**Title 5. Education. Division 3. Teachers' Retirement System.**

**Chapter 3. Employer Reporting**

**Article 1. Employer Direct Reporting**

**§ 27702. Prerequisites to Approval**

(a) A district may apply to be a direct report to the system. The Teachers' Retirement Board may approve or may deny a district as a direct report based on the criteria in subdivisions (b) and (c).

(b) An applicant to become a direct report shall be in compliance with all of the following requirements. Failure to comply with the requirements of this subdivision shall result in the denial of the application to become a direct report.

(1) The district has submitted the applicable resolutions by the district's governing board and the county governing authority required under Section 27703, and there has been no change to the accuracy of each of the declarations therein.

(2) The district has demonstrated the ability to successfully transmit ~~the following~~ files to the system formatted pursuant to this division:

~~(A) An encrypted sample file formatted according to the F496 file format specifications incorporated by reference pursuant to Section 27000.~~

~~(B) An encrypted file containing member information related to accounts receivable to identify that a member is set up with automatic deduction to purchase service time through the employer.~~

~~(C) An encrypted file containing physical address details associated with the member.~~

(3) If the district was previously terminated as a direct report, more than five fiscal years have elapsed since the effective date of the termination.

(4) In the 36 months preceding its application to become a direct report, the district had an audit conducted by the system that demonstrated full compliance with reporting the following consistent with the Teachers' Retirement Law:

(A) Mandatory membership.

(B) One-time or limited-term payments reported to the Defined Benefit Supplement Program.

(C) Outgrowth activities as creditable service.

(D) Information regarding the compensation to be paid to employees, including, but not limited to, employment contracts, written agreements, salary schedules, and board minutes.

(5) A review conducted by the system demonstrates sustained compliance with all of the following over the 12-month period preceding the district's application:

(A) Responding to the system's requests for adjustments within 60 days.

(B) Providing acceptable annotations to employer-approved edits in the ~~F496 file format~~ file layouts specified in this division electronically in an encrypted format provided by the system.

(C) Reporting full-time minimum standards consistent with a written agreement with an exclusive representative.

(D) Providing the system with information regarding the compensation to be paid to employees within 30 days of a request by the system.

(e) The board may deny an application to become a direct report if it finds any of the following:

(1) The district has any outstanding or unresolved audit findings from the system at any point during the application process.

(2) There are any accounts receivable 30 or more days past due to the system attributable to the district at any point during the application process.

(3) If the district was previously rejected by the system from entry as a direct report due to an audit or review finding under these regulations, and the rejection occurred within the previous five fiscal years.

(d) The board may, at its discretion, defer consideration of an application until a future fiscal year.

*NOTE:* Authority cited: Sections 22207, 22213, 22305 and 23004, Education Code. Reference: Section 22458 and 23004, Education Code.

### **§ 27703. Documentation Required with Application to Become a Direct Report**

(a) An applicant to become a direct report shall submit the following documentation with the following content:

(1) If contributions required to be paid by a member are picked up for the sole purpose of deferring taxes as authorized by Section 414(h)(2) of the Internal Revenue Code of 1986 (26 U.S.C.A Sec 414(h)(2)) and Section 17501 of the Revenue and Taxation Code, a resolution adopted by the district's governing board certifying its intent to pick up member contributions in compliance with those provisions and the Teachers' Retirement Law.

(2) A resolution adopted by the district's governing board resolving to become a direct report to the system and certifying each of the following.

(A) "[District] hereby elects to become a direct report to the California State Teachers' Retirement System, effective on July 1, [effective year]."

(B) "[District] has a payroll system independent of the county."

(C) The district is fiscally accountable, fiscally independent, or both, as demonstrated by including the relevant statements from either of the following subdivisions:

(i) For a school district: "[District] is [fiscally accountable as defined in Section 42647/ fiscally independent as defined in Section 42650/ both fiscally accountable and fiscally independent as defined in Sections 42647 and 42650] of the Education Code."

(ii) For a community college district: "[District] is [fiscally accountable as defined in Section 85266/ fiscally independent as defined in Section 85266.5/ both fiscally accountable and fiscally independent as defined in Sections 85266 and 85266.5] of the Education Code."

(D) "[District] has the ability to be in full compliance with the ~~F496 File Specifications~~ file layouts specified in Division 3 of Title 5 of the California Code of Regulations."

(E) "[District] is responsible for submitting contribution data and remitting contributions in accordance with the Teachers' Retirement Law."

(F) "[District] is responsible for submitting contribution data and remitting contributions for all adjustments to contributions that relate to service performed prior to the effective date of the direct reporting relationship as requested by the system or as identified by the district."

(G) "[District] is responsible for payment of any penalty assessments for contributions and data submitted as a direct report on or after the effective date of the direct reporting relationship."

(H) “[District] is responsible for submitting all contribution data and remitting all contributions on and after the effective date of becoming a direct report.”

(I) “For the last five fiscal years, [District] has been issued an unqualified opinion on its annual financial audit pursuant to Section 41020 or 84040 of the Education Code.”

(J) The district has maintained a status of acceptable standing with the most current accrediting body by affirming the relevant statement from either of the following subdivisions:

(i) For a school district: “[District] has not been on probationary accreditation status nor had its accreditation status withheld by the most current accreditation body sanctioned by the California Department of Education in the last five fiscal years.”

(ii) For a community college district: “[District] has not been ordered to show cause or been subject to the equivalent strictest sanctions applied from the most current accreditation body sanctioned by the Board of Governors of the California Community Colleges in the last five fiscal years.”

(K) “[District] shall notify the system within three business days if its payroll operations are no longer independent of the county or if its fiscally accountable status or fiscal independence is revoked. If any of these occur, the district shall cease submitting contribution data and remitting contributions to the system directly and shall resume submitting contribution data and remitting contributions through [County] effective on the date following revocation.”

(L) The relevant statement from either of the following subdivisions:

(i) For a school district: “[District] shall notify the system within three business days if it is placed on one-year probationary accreditation status or has its accreditation status withheld or an equivalent status by the accrediting body.”

(ii) For a community college district, “[District] shall notify the system within three business days if it is ordered to show cause or is placed on an equivalent status or sanction by the accrediting body.”

(M) “If [district] is terminated as a direct report, [County] shall be responsible for submitting or remitting any missed reports, adjustments, contributions, penalties, and interest associated with the time period that the district was a direct report.”

(N) “[District] may terminate the direct reporting relationship only when the system, the district, and [County] have agreed to the employer terminating the relationship.”

(3) A resolution adopted by the county governing authority authorizing the district to become a direct report to the system and certifying each of the following:

(A) “On [date district’s governing board approved resolution], [District] elected to become a direct report to the system effective on July 1, [effective year].”

(B) “[District] meets the eligibility requirements of the system, as specified on a resolution adopted by the district’s governing board to become a direct report pursuant to paragraph (2) of subdivision (a) of Section 27703 of the California Code of Regulations.”

(C) “[County] is not responsible for submitting contribution data and remitting contributions, including adjustments to contribution data and contributions made prior to the effective date of [District] becoming a direct report.”

(D) “[County] is not responsible for any penalty or interest assessments for contributions and data submitted by [District] as a direct report on or after the effective date of becoming a direct report for the duration of the direct reporting relationship.”

(E) “If [District] is terminated as a direct report, [County] is responsible for submitting and remitting any and all reports, adjustments, contributions, penalties and interest to the system.”

(F) “[County] shall notify the system within three business days of revocation should the district’s fiscally accountable status or fiscal independence be revoked, and shall resume submitting contribution data and remittance on behalf of the district on the revocation effective date.”

*NOTE:* Authority cited: Sections 22207, 22213, 23004 and 22305, Education Code. Reference: Section 23004, Education Code.

**Title 5. Education. Division 3. Teachers' Retirement System.**

**Chapter 3. Employer Reporting**

**Article 2. Format for Employer Reports**

**§ 27800. Format for Employer Reports**

Effective on a date specified by the board but no earlier than October 1, 2021, and with notice issued no later than 90 days prior to that date, employers shall file reports through CalSTRS' secure employer website as follows:

(a)(1) Except as provided in paragraph (2), employers reporting identifying member information to establish a new account or to update existing member information shall submit such information by one of the following methods:

(A) Complying with the CalSTRS' Employment File Layout, as of October 31, 2018, and hereby incorporated by reference.

(B) Entering the information specified in the CalSTRS' Employment File Layout through CalSTRS' secure employer website on a per-employee basis.

(2)(A) The information specified in the CalSTRS' Employment File Layout when the data field is a "Transaction Type" that contains the following information shall be optional:

(i) "Annual Total Compensation."

(ii) "Annual Total Compensation Correction."

(B) This paragraph shall become inoperative on a date specified by the board with notice issued no later than 90 days prior to that date.

(b) Employers reporting contribution information for the Defined Benefit Plan monthly or the Cash Balance Benefit Program each pay period shall comply with CalSTRS' Contribution File Layout, as of October 31, 2018, and hereby incorporated by reference.

(c) Employers unable to comply with either subdivision (a) or (b) may submit a written request for a waiver to CalSTRS.

(1) The written request for a waiver shall include the following:

(A) The name and address of the employer making the request.

(B) The reason or reasons that prevent the employer from being able to comply.

(C) A plan for compliance, including the date by which the employer will be able to comply.

(D) Acknowledgement that the employer will be responsive to any inquiries made by CalSTRS regarding their plan for compliance.

(E) The signature of the superintendent, chancellor, president, or chief executive of the employer or a designee.

(2) A waiver that includes all the information required in paragraph (1) shall be approved by the board for a period of six months, beginning on the effective date of this section.

(3) The employer may submit a request for renewal of the waiver for up to two additional six-month periods.

(4) Upon approval of a waiver by the board from the requirements in subdivisions (a) and (b), the employer shall file reports as follows:

(A) Employers reporting contribution 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:

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

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

(B) Employers reporting contribution 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:

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

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

(iii) 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.

(iv) 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, 22305, 22455, 23004 and 26301, Education Code. Reference: Sections 22455, 22457, 22717, 22717.5, 22718, 23004, 23006, 23008 and 26301, Education Code.

**§ 27801. Acceptable Report**

(a) Contribution information for the Defined Benefit Plan reported monthly or the Cash Balance Benefit Program reported each pay period to CalSTRS is acceptable if it is reported in compliance with subdivision (b) or (c) of Section 27800. Reports that fail to comply shall be rejected by CalSTRS, and will not be received.

(b) A report shall contain the information as specified in Section 27800 for all employees who perform creditable service for an employer during the month or pay period.

(c) Information reported pursuant to subdivision (b) or (c) of Section 27800 for one or more employees from a prior month or pay period shall be aggregated and treated as a separate report for the month or pay period to which it relates.

(d) This section shall become effective on the date specified by the board pursuant to Section 27800.

NOTE: Authority cited: California Constitution, Article XVI, Section 17; and Sections 22207, 22213, 22214, 22250, 22305, 23004 and 26301, Education Code. Reference: Sections 23004, 23005, 23006 and 26301, Education Code.

The following table lists the order of fields, code values per field, description of each field/value and applicable structural rules for the Employment file. Employment files must be submitted with a comma separated value (CSV) file extension. Within the file, each field must be separated by a tilde (~) character.

The Employment file details the format in which to submit enrollment, termination, leave of absence, contact information, annual total compensation, annual excess sick leave awarded, reduction in school funds, and sick leave information to the Defined Benefit (DB) Program or Cash Balance (CB) Program via the Employment File.

The Employment file does not include header, control or total records. The system will automatically create summary and header records based on the information submitted

Employment File Layout				
Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
1	Transaction Type	ELMT TRMN TMNC LVAB LOAC LOAR LARC CTCG ANTC ATCC ESLA SLAC RDSF RSFC UNSL USLC	ELMT = Enrollment. TRMN = Termination. TMNC = Termination Correction. LVAB = Leave of Absence. LOAC = Leave of Absence Correction. LOAR = Leave of Absence Return. LARC = Leave of Absence Return Correction. CTCG = Contact Information Change. ANTC = Annual Total Compensation. ATCC = Annual Total Compensation Correction. ESLA = Annual Excess Sick Leave Awarded. SLAC = Annual Excess Sick Leave Awarded Correction. RDSF = Reduction in School Funds. RSFC = Reduction in School Funds Correction. UNSL = Sick Leave Information. USLC = Sick Leave Information Correction.	Must be present and one of the listed code values.

## Employment File Layout

Employment File Layout				
Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
2	Transaction Subtype	NMBR MDCV PMCV RMSE WART ENER MTPT FORC SBTL FLBT PJCS WCPS UFSV MCOF OALA UNLA Blank	NMBR = Non-Member. MDCV = Mandatory Coverage. PMCV = Permissive Election of Coverage. RMSE = Retirement System Election. WART = Working After Retirement. ENER = Close Enrollment Opened in Error. MTPT = Maternity/Paternity. FORC = FMLA/CFRA. SBTL = Sabbatical. FLBT = Fullbright. PJCS = Peace/Job Corp. WCPS = Workers Compensation. UFSV = Uniformed Service. MCOF = Misconduct/Criminal Offense. OALA = Other Approved Leave of Absence. UNLA = Unapproved Leave of Absence.	Must be present and one of the listed code values when Transaction Type is Enrollment, Leave of Absence, Leave of Absence Correction, Leave of Absence Return, or Leave of Absence Return Correction. Otherwise it must be blank.
3	Transaction Effective Date	CCYYMMDD (i.e., 20180801)	Effective date of the transaction or, if Transaction Type is a correction, the effective date of the transaction that is being corrected.	Must be present and a valid date.
4	Organization Code	Numeric.	Must match an active Organization Code in the system.	Must be present and a valid Client ID.  Cannot be greater than 10 numeric characters.
5	Benefit Program	DB CB Blank	DB = Defined Benefit Program. CB = Cash Balance Benefit Program.	Conditionally must be present and one of the listed code values.

<b>Employment File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
6	SSN	Numeric or blank.	Employee Social Security Number.	Conditionally must be present.  Cannot start with 9.  Must be 9 digits.
7	Client ID	Numeric or blank.	CalSTRS unique person identification number.	Conditionally must be present and a valid Client ID.  Cannot be greater than 10 numeric characters.
8	Last Name	Non numeric.	Employee last name. If employee only has one name (does not have a first and a last name) populate this field with the name and an asterisk (*) within the First Name field.	Must be present and at least 1 character but not more than 50 characters.  Cannot contain numeric or special characters except hyphens (-) and/or apostrophes (').
9	First Name	Non numeric or blank.	Employee first name. If employee only has one name (does not have a first and a last name) populate this field with an asterisk (*) and supply the name within the Last Name field.	Conditionally must be present and at least 1 character but not more than 50 characters.  Cannot contain numeric or special characters except hyphens (-) or an asterisk (*).
10	Middle Name	Alphabetic or blank.	Employee middle name.	Optional field and at least 1 character but not more than 50 characters.  Cannot contain numeric or special characters.

<b>Employment File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
11	Suffix Name 1	Blank Jr Sr I II III IV V MD PHD	Employee suffix.	Optional field.  Must be one of the listed code values.  A person record can be saved with a blank value.
12	Suffix Name 2	Blank Jr Sr I II III IV V MD PHD	Second Employee suffix if applicable.	Optional field.  Must be one of the listed code values.
13	Gender	MALE FMLE NBRY Blank	Employee Gender: MALE = Male. FMLE = Female. NBRY = Non-binary.	Conditionally must be present and one of the listed code values.
14	Birthdate	CCYYMMDD (i.e., 20180801)	Employee date of birth.	Conditionally must be present and be a valid date.
15	Address Line 1	Alphanumeric or blank.	Employee address.	Conditionally must be present.  Cannot be greater than 30 characters.

<b>Employment File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
16	Address Line 2	Alphanumeric or blank.	Employee address.	Optional field.  Cannot be greater than 30 characters.
17	City	Non numeric or blank.	City name.	Conditionally must be present.  Cannot be greater than 50 characters.
18	State	Non numeric or blank.	State abbreviation.	Conditionally must be present.  Must be a valid postal abbreviation.
19	Zip code	Numeric or blank.	Zip code.	Conditionally must be present.  Must be numeric and 5 digits or 9 digits if zip code plus 4.
20	Phone	Numeric or blank.	Employee phone number.	Optional field.  Cannot be greater than 50 characters.
21	Secondary Phone	Numeric or blank.	Employee secondary phone number.	Optional field.  Cannot be greater than 50 characters.
22	Mobile Phone	Numeric or blank.	Employee mobile phone number.	Optional field.  Cannot be greater than 50 characters.

<b>Employment File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
23	Email	Alphanumeric or blank.	Employee email address.	Optional field.  Cannot be greater than 70 characters.  Must contain an @ character.
24	Last Day of Work	CCYYMMDD (i.e., 20180801) or blank.	Last day employee performed creditable service.	Conditionally must be present and a valid date.
25	Last Compensation Date	CCYYMMDD (i.e., 20180801) or blank.	Last day employee earned creditable compensation.	Conditionally must be present and a valid date.
26	Full-Time Base Days	Numeric or blank.	Full-Time Base Days for Transaction Type Sick Leave Information.	Conditionally must be present.  Minimum Value is 175 days and the maximum value is 261.
27	Unused Sick Leave	Numeric or blank.	Amount of Unused Sick Leave for Transaction Type Sick Leave Information.	Conditionally must be present and cannot be less than zero days.
28	Annual Excess Sick Leave Awarded	Numeric or blank.	Amount of Annual Excess Sick Leave Awarded.	Conditionally must be present and cannot be less than zero days.
29	Unused Excess Sick Leave	Numeric or blank.	Amount of Unused Excess Sick Leave for Transaction Type Sick Leave Information.	Conditionally must be present and cannot be less than zero days.

<b>Employment File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
30	Reduction in School Funds	CCYYCCYYD (i.e., 20182018) or blank.	Indicates the fiscal year(s) the employee was affected by the reduction in school funds.	Conditionally must be present and must be 8 digits.
31	Annual Total Compensation	Numeric or blank.	The sum of creditable and non-creditable compensation earned for the fiscal year.	Conditionally must be present and cannot be less than zero.  Decimals are allowed/not assumed and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).  Cannot be greater than 999,999,999.99.
32	Correction Date	CCYYMMDD (i.e., 20180801) or blank.	For correction transactions, the new transaction effective date for the matching transaction.  For Termination, Termination Correction, Leave of Absence Return, and Leave of Absence Return Correction transactions, the end date of the matching transaction.	Conditionally must be present and must be a valid date.
33	Void Record Indicator	Y Blank	For correction transactions, indicates that the matching record is voided.	Conditionally must be present and must be Y or Blank.

### Employment File Notes:

- Address is required on enrollments Permissive Election of Coverage, Mandatory Coverage, Retirement System Election, and Nonmember, when the member is new to the system or exists in the system for the same employer.
- Social Security Number is required on enrollment transactions when the employee is new to the system. Social Security Number is prohibited when the employee exists in the system and instead, Client Identification Number must be used.
- Sick Leave Information transaction type can only be reported when a Service Retirement Benefit Application exists and the employment in context has been terminated.
- You cannot void a transaction when a benefit calculation has been processed.
- Leave of Absence Correction and Leave of Absence Return Correction are not allowed when a processed Service Credit Purchase already exists for the leave record in context.

The following tables list the order of fields, code values per field, description of each field/value and applicable structural rules for the Defined Benefit, Cash Balance and Account Receivable Contribution files. Account Receivable transactions can be co-mingled with Defined Benefit contribution transactions or submitted separately. If co-mingled, Account Receivable transaction types (PRAR and POAR) must adhere to the Account Receivable Contribution File Layout outlined below.

Contribution files must be submitted with a comma separated value (CSV) file extension. Within the file, each field must be separated by a tilde (~) character.

The Contribution file does not include header, control or total records formally known as Page Total (P), District Total (D), County Total (C) record for F496 and Header (00), Report Unit Total (02), Report Source Total (03) record for VDF. The system will automatically create summary and header records based on the contribution information submitted.

<b>Defined Benefit Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
1	Transaction Type	RGLR ADJS RPRA PRAR POAR	<p>RGLR = Regular transaction type used for current month or arrears.</p> <p>ADJS = Adjustment transaction type used to correct previously reported and erroneous payroll transactions. Cannot be used to report arrears.</p> <p>RPRA = Bargained Retroactive Pay Rate transaction type used to adjust pay rates due to a bargained pay rate increase or decrease.</p> <p>PRAR = Pre-Tax Account Receivable transaction type.</p> <p>POAR = Post-Tax Account Receivable transaction type.</p>	Must be present and one of the listed code values.

<b>Defined Benefit Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
2	Organization Code	Numeric.	Five digit unique organization code (e.g., 37050 = San Diego Unified School District).	<p>Must be present and a valid organization code.</p> <p>Must be an organization that belongs to the reporting source for the contribution file.</p>
3	Benefit Program Member Code	DB1 DB2	<p>DB1 = Defined Benefit Member.</p> <p>DB2 = Defined Benefit Non Member.</p>	<p>Must be present and one of the listed code values.</p>
4	Client ID	Numeric.	CalSTRS unique person identification number.	<p>Must be present and a valid Client ID.</p> <p>Cannot be greater than 10 numeric characters.</p>
5	Last Name	Non numeric.	Employee last name.	<p>Must be present and at least 1 character but not more than 50 characters.</p> <p>Cannot contain numeric or special characters except hyphens (-) and/or apostrophes (').</p>
6	Pay Period Begin Date	CCYYMMDD (i.e., 20180801).	Pay period begin date.	<p>Must be present and a valid date.</p> <p>Must be on or after 19000101 and on or before 25001231.</p>

<b>Defined Benefit Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
7	Pay Period End Date	CCYYMMDD (i.e., 20180831).	Pay Period end date.	Must be present and a valid date.  Must be on or after 19000101 and on or before 25001231.
8	Service Type	01 02 03 04 05 SPCC ORSE RETA TEAC COUN LIBR PRRE CRMD METR HESE CWSR SVAD PARC OUTG ELOF	01 = CCD/CCCC Lab Instructor. 02 = CCD/CCCC Lecturer / General Instructor. 03 = CCD/CCCC Adult Education Instructor. 04 = CCD/CCCC Librarian. 05 = CCD/CCCC Counselor. SPCC = Superintendent/President/Chancellor. ORSE = Other Retirement System Service. RETA = Retired Activities. TEAC = Teaching. COUN = Counseling. LIBR = Librarian. PRRE = Program Research/Evaluation. CRMD = Curriculum/Materials Development. METR = Mentoring/Training. HESE = Health Services. CWSR = Child Welfare Services. SVAD = Supervision/Administration. PARC = PAR Consultant. OUTG = Outgrowth. ELOF = Elected Officer.	Must be present and one of the listed code values.

<b>Defined Benefit Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
9	Assignment Code	36 37 54 55 57 58 61 71	36 = Reduced Workload Program. 37 = Elected Officer. 54 = Substitute. 55 = Part-Time (non-contract). 57 = Contract. 58 = Temporary/Adjunct. 61 = Working After Retirement. 71 = Limited Term Special Pay.	Must be present and one of the listed code values.
10	Time Base	FLTM CCDN CCDT PTME PTLS PTHR PTDL SUBS RWPM Blank	FLTM = Full Time. CCDN = CCD (Non-Temporary/Non-Adjunct). CCDT = CCD (Temporary/Adjunct). PTME = Part Time (50% or More). PTLS = Part Time (Less than 50%). PTHR = Part Time (Hourly). PTDL = Part Time (Daily). SUBS = Substitute. RWPM = Reduced Workload Program (RWP).	Conditionally must be present and one of the listed code values.
11	Full-Time Base Hours for Position	Numeric	The number of hours required in a school term for full-time.	Conditionally must be present.  Decimals are allowed/not assumed and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).

<b>Defined Benefit Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
12	Work Hours Per Day	Numeric	The number of hours required per day in a complete work day for full-time.	Conditionally must be present.  Decimals are allowed/not assumed and only up to 2 decimal places are allowed (i.e., 8.50 or 8.5).  Must be greater than or equal to 5.50 and less than or equal to 8.50.  Must be in increments of .25

<b>Defined Benefit Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
13	Expected Pay Periods	13JJ 12JJ 1100 11JM 11AJ 1000 10JA 10JM 10AM 10AJ 10SJ 0900 09AA 09SM 09OJ 0800 08AM 08AA 08SA 08SM 08SJ 08OM 0000 Blank	13JJ = 13 payments - Quadra weekly payments. 12JJ = 12 payments - July to June. 1100 = 11 payments - Unspecified Breaks. 11JM = 11 payments - July to May. 11AJ = 11 payments - August to June. 1000 = 10 payments - Unspecified Breaks. 10JA = 10 payments - July to April. 10JM = 10 payments - July to May (December break). 10AM = 10 payments - August to May. 10AJ = 10 payments - August to June (January break). 10SJ = 10 payments - September to June. 0900 = 9 payments - unspecified breaks. 09AA = 9 payments - August to April. 09SM = 9 payments - September to May. 09OJ = 9 payments - October to June. 0800 = 8 payments - Unspecified Breaks. 08AM = 8 payments - August to March. 08AA = 8 payments - August to April (December break). 08SA = 8 payments - September to April. 08SM = 8 payments - September to May (January break). 08SJ = 8 payments - September to June (Jan/Feb break). 08OM = 8 payments - October to May. 0000 = 0 payments - Intermittent (used for service performed outside the school term such as summer school or intersession). Blank	Conditionally must be present and one of the listed code values.  Blank only allowed for Retired Activities.

<b>Defined Benefit Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
14	Annualized Pay rate	Numeric	Rate of pay – must reflect annualized rate.	Decimals are allowed/not assumed and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).
15	Earnings	Numeric	Earnings for the pay period reported.	Decimals are allowed/not assumed and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).  Negative values must have a negative sign in the first character of the field (i.e., -123.45).  Cannot be greater than 999,999,999.99.
16	Earnings Type	SLRY CLDE HTRT LNGY DTSF EXST PMBK AVFG Blank	SLRY = Salary. CLDE = Special Pay Certificate/License/Degree. HTRT = Special Pay Hiring/Transfer/Retirement. LNGY = Special Pay Longevity. DTSF = Special Pay Difficult to Staff. EXST = Special Pay Excess Students. PMBK = Special Pay Performance Benchmark. AVFG = Special Pay Available Funding.	Conditionally must be present and one of the listed code values.

<b>Defined Benefit Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
17	Member Contributions	Numeric	Pre Tax member contributions.	<p>Decimals are allowed/not assumed and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).</p> <p>Negative values must have a negative sign in the first character of the field (i.e., -123.45).</p> <p>Cannot be greater than 999,999,999.99.</p>
18	Employer Contributions	Numeric	Employer Contributions.	<p>Decimals are allowed/not assumed and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).</p> <p>Negative values must have a negative sign in the first character of the field (i.e., -123.45).</p> <p>Cannot be greater than 999,999,999.99.</p>

<b>Cash Balance Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
1	Transaction Type	RGLR ADJS RPRA	RGLR = Regular transaction type used for current month or arrears.  ADJS = Adjustment transaction type used to correct previously reported and erroneous payroll transactions. Cannot be used to report arrears.  RPRA = Bargained Retroactive Pay Rate transaction type used to adjust pay rates due to a bargained pay rate increase or decrease.	Must be present and one of the listed code values.
2	Organization Code	Numeric.	Five digit unique organization code (e.g., 41050 = San Mateo Community College District).	Must be present and a valid organization code.  Must be an organization that belongs to the reporting source for the contribution file.
3	Benefit Program Member Code	CB1 CB2	CB1 = Cash Balance Member. CB2 = Cash Balance Non Member.	Must be present and one of the listed code values.
4	Client ID	Numeric.	CalSTRS unique person identification number.	Must be present and a valid Client ID.  Cannot be greater than 10 numeric characters.

<b>Cash Balance Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
5	Last Name	Non numeric.	Employee last name.	<p>Must be present and at least 1 character but not more than 50 characters.</p> <p>Cannot contain numeric or special characters except hyphens (-) and/or apostrophes (').</p>
6	Pay Period Begin Date	CCYYMMDD (i.e., 20180801).	Pay period begin date.	<p>Must be present and a valid date.</p> <p>Must be on or after 19000101 and on or before 25001231.</p>
7	Pay Period End Date	CCYYMMDD (i.e., 20180831).	Pay Period end date.	<p>Must be present and a valid date.</p> <p>Must be on or after 19000101 and on or before 25001231.</p>

<b>Cash Balance Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
8	Service Type	SPCC TRST TEAC COUN LIBR PRRE CRMD METR HESE CWSR SVAD PARC OUTG	SPCC = Superintendent/President/Chancellor. TRST = Trustee Service. TEAC = Teaching. COUN = Counseling. LIBR = Librarian. PRRE = Program Research/Evaluation. CRMD = Curriculum/Materials Development. METR = Mentoring/Training. HESE = Health Services. CWSR = Child Welfare Services. SVAD = Supervision/Administration. PARC = PAR Consultant. OUTG = Outgrowth.	Must be present and one of the listed code values.
9	Assignment Code	Blank.	NA	Must be blank for Cash Balance benefit program.
10	Time Base	CCDT PTLS PTHR PTDL SUBS Blank	CCDT = CCD (Temporary/Adjunct). PTLS = Part Time (Less than 50%). PTHR = Part Time (Hourly). PTDL = Part Time (Daily). SUBS = Substitute.	Conditionally must be present and one of the listed code values or blank.

<b>Cash Balance Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
11	Full-Time Base Hours for Position	Blank.	NA	Must be blank for Cash Balance benefit program.
12	Work Hours Per Day	Blank.	NA	Must be blank for Cash Balance benefit program.
13	Expected Pay Periods	Blank.	NA	Must be blank for Cash Balance benefit program.
14	Annualized Pay rate	Numeric, decimals and negative sign allowed.	Rate of pay – must reflect annualized rate.	Decimals are allowed/not assumed and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).
15	Earnings	Numeric	Earnings for the pay period reported.	Decimals are allowed/not assumed and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).  Negative values must have a negative sign in the first character of the field (i.e., -123.45).  Cannot be greater than 999,999,999.99.

<b>Cash Balance Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
16	Earnings Type	SLRY CLDE HTRT LNGY DTSF EXST PMBK AVFG Blank	SLRY = Salary. CLDE = Special Pay Certificate/License/Degree. HTRT = Special Pay Hiring/Transfer/Retirement. LNGY = Special Pay Longevity. DTSF = Special Pay Difficult to Staff. EXST = Special Pay Excess Students. PMBK = Special Pay Performance Benchmark. AVFG = Special Pay Available Funding.	Conditionally must be present and one of the listed code values.
17	Member Contributions	Numeric	Post or Pre Tax member contributions.	Decimals are allowed/not assumed and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).  Negative values must have a negative sign in the first character of the field (i.e., -123.45).  Cannot be greater than 999,999,999.99.
18	Employer Contributions	Numeric	Employer Contributions.	Decimals are allowed/not assumed and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).  Negative values must have a negative sign in the first character of the field (i.e., -123.45).  Cannot be greater than 999,999,999.99.



<b>Account Receivable Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
1	Transaction Type	PRAR POAR	PRAR = Pre-Tax Account Receivable transaction type.  POAR = Post-Tax Account Receivable transaction type.	Must be present and one of the listed code values.
2	Organization Code	Numeric.	Five digit unique organization code (e.g., 10240 = Fresno Unified School District).	Must be present and a valid organization code.  Must be an organization that belongs to the reporting source for the contribution file.
3	Benefit Program Member Code	Blank.	NA	Must be blank for transaction types Pre-Tax and Post-Tax Account Receivable.
4	Client ID	Numeric.	CalSTRS unique person identification number.	Must be present and a valid Client ID.  Cannot be greater than 10 numeric characters.
5	Last Name	Non numeric.	Employee last name.	Must be present and at least 1 character but not more than 50 characters.  Cannot contain numeric or special characters except hyphens (-) and/or apostrophes (').
6	Pay Period Begin Date	CCYYMMDD (i.e., 20180801).	Pay period begin date.	Must be present and a valid date.  Must be on or after 19000101 and on or before 25001231.

<b>Account Receivable Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
7	Pay Period End Date	CCYYMMDD (i.e., 20180831).	Pay Period end date.	Must be present and a valid date.  Must be on or after 19000101 and on or before 25001231.
8	Service Type	Blank.	NA	Must be blank for transaction types Pre-Tax and Post-Tax Account Receivable.
9	Assignment Code	Blank.	NA	Must be blank for transaction types Pre-Tax and Post-Tax Account Receivable.
10	Time Base	Blank.	NA	Must be blank for transaction types Pre-Tax and Post-Tax Account Receivable.
11	Full-Time Base Hours for Position	Blank.	NA	Must be blank for transaction types Pre-Tax and Post-Tax Account Receivable.
12	Work Hours Per Day	Blank.	NA	Must be blank for transaction types Pre-Tax and Post-Tax Account Receivable.

<b>Account Receivable Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
13	Expected Pay Periods	13JJ 12JJ 1100 11JM 11AJ 1000 10JA 10JM 10AM 10AJ 10SJ 0900 09AA 09SM 09OJ 0800 08AM 08AA 08SA 08SM 08SJ 08OM 0000	13JJ = 13 payments - Quadra weekly payments. 12JJ = 12 payments - July to June. 1100 = 11 payments - Unspecified Breaks. 11JM = 11 payments - July to May. 11AJ = 11 payments - August to June. 1000= 10 payments - Unspecified Breaks. 10JA = 10 payments - July to April. 10JM = 10 payments - July to May (December break). 10AM = 10 payments - August to May. 10AJ = 10 payments - August to June (January break). 10SJ = 10 payments - September to June. 0900 = 9 payments - unspecified breaks. 09AA = 9 payments - August to April. 09SM = 9 payments - September to May. 09OJ = 9 payments - October to June. 0800 = 8 payments - Unspecified Breaks. 08AM = 8 payments - August to March. 08AA = 8 payments - August to April (December break). 08SA = 8 payments - September to April. 08SM = 8 payments - September to May (January break). 08SJ = 8 payments- September to June (Jan/Feb break). 08OM = 8 payments - October to May. 0000 = 0 payments - Intermittent (used for service performed outside the school term such as summer school or intersession).	Must be present and one of the listed code values.
14	Annualized Pay rate	Blank.	NA	Must be blank for transaction types Pre-Tax and Post-Tax Account Receivable.

<b>Account Receivable Contribution File Layout</b>				
<b>Field Position</b>	<b>Field Name</b>	<b>Code Values/Format</b>	<b>Field Description</b>	<b>Structural Field Rules</b>
15	Earnings	Blank.	NA	Must be blank for transaction types Pre-Tax and Post-Tax Account Receivable.
16	Earnings Type	Blank.	NA	Must be blank for transaction types Pre-Tax and Post-Tax Account Receivable.
17	Member Contributions	Numeric	Post or Pre Tax member contributions.	Decimals are allowed/not assumed and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).  Negative values not allowed.  Cannot be greater than 999,999,999.99.
18	Employer Contributions	Blank.	NA	Must be blank for transaction types Pre-Tax and Post-Tax Account Receivable.

### Contribution File Notes:

- Special compensation has been removed as a transaction type and is now indicated by using one of the applicable earnings types (field position 16).
- Special compensation and special pay are synonymous. Special pay must be reported with one of the applicable non salary earnings type.
- Special Pay reported with Assignment Code 71 is limited term. Special Pay reported with any other Assignment Code is ongoing.
- DB1 and DB2 benefit program member codes are synonymous with F496 member codes 1 and 2.
- Defined Benefit non member (DB2) lines are no longer required for Cash Balance participants.
- Cash Balance non member (CB2) lines are required if all of the following conditions are met:
  - Employer offers the Cash Balance Program.
  - Employee is performing creditable service.
  - Employee elects an alternate retirement plan (e.g., Social Security)
- Pay period begin and end date is synonymous with service period begin and end date. The field has been re-labeled “pay period” to be consistent with the Education Code.
- Service type values 01 through 05 are synonymous with F496 classification codes 01 through 05 and used for Community College Comparison Calculation (CCCC) eligible employees formerly known as AB1586.
- Assignment code 72 (Special Compensation for 2% at 62 members) is no longer valid, and instead indicated with one of the applicable earnings types (field position 16).