

## CITY OF LEBANON - BLENDED OVERTIME EXAMPLES

The City has employees earning Blended Overtime or Weighted Overtime because of additional compensation received through bonuses, FTO/CTO pay, and On Call pay.

### Example #1, Police Officer with an overtime threshold of 84 hours in a 14-day period.

Hourly Rate is \$22.00

84 Regular hours

9 OT hours

6 Call Back hours

TOTAL HOURS WORKED = 99

6 On Call hours (this is standby pay or a bonus and does not count as work hours) = \$132

Start by taking (the total hours X the regular pay rate) + the bonus = total

$(99 \times \$22 = \$2178) + \$132 = \$2,310$

Calculate the new hourly rate  $\$2,310/99$  total worked hours = \$23.33

New blended OT rate is  $\$23.33 \times 1.5 = \$34.99$

The blended OT rate would apply to ALL hours over the 84-hour overtime threshold in this employee's case.

84 regular x \$22 = \$1,848

9 OT and 6 Call Back are all at the OT rate so 15 hours x \$34.99 = \$524.85 This is the blended overtime for this pay period.

### Example #2, Police Officer with an overtime threshold of 84 hours in a 14-day period.

Hourly Rate is \$22.00

80 Regular hours

6 Call Back hours

TOTAL HOURS WORKED = 86

Certification Bonus of \$200

Start by taking (the total hours X the regular pay rate) + the bonus = total

$(86 \times \$22 = \$1,892) + \$200 = \$2,092$

Calculate the new hourly rate  $\$2,092/86$  total worked hours = \$24.32

New blended OT rate is  $\$24.32 \times 1.5 = \$36.48$

The blended OT rate would apply to ALL hours over the 84-hour overtime threshold in this employee's case.

Call Back is guaranteed at 1.5. Call Back pay must be blended only when it's true overtime. Otherwise, if the employee is below the OT threshold, Call Back is straight time and a half and not blended.

80 regular x \$22 = \$1,760

4 Call Back x \$33 = \$132

2 of those Call Back hours are true OT so 2 hours x \$36.48 = \$72.92 This is the blended overtime for this pay period.

**Example #3, Equipment Operator with an overtime threshold of 40 hours in a 7-day period.**

Hourly Rate is \$18.50

40 Regular hours

6 Call Back hours

TOTAL HOURS WORKED = 46

14 On Call hours (this is standby pay or a bonus and does not count as work hours) = \$259

Start by taking (the total hours X the regular pay rate) + the bonus = total

$(46 \times \$18.50 = \$851) + \$259 = \$1,110$

Calculate the new hourly rate  $\$1,110/46$  total worked hours = \$24.13

New blended OT rate is  $\$24.13 \times 1.5 = \$36.19$

The blended OT rate would apply to ALL hours over the 40-hour overtime threshold in this employee's case.

40 regular x \$18.5 = \$740

6 Call Back hours are all at the OT rate so 6 hours x \$36.19 = \$217.14 This is the blended overtime for this work week.

**Example #4, Equipment Operator with an overtime threshold of 40 hours in a 7-day period.**

Hourly Rate is \$18.50

38 Regular hours

6 Call Back hours

TOTAL HOURS WORKED = 44

Certification Bonus of \$300

Start by taking (the total hours X the regular pay rate) + the bonus = total

$(44 \times \$18.50 = \$814) + \$300 = \$1,114$

Calculate the new hourly rate  $\$1,114/44$  total worked hours = \$25.32

New blended OT rate is  $\$25.32 \times 1.5 = \$37.98$

The blended OT rate would apply to ALL hours over the 40-hour overtime threshold in this employee's case.

Call Back is guaranteed at 1.5. Call Back pay must be blended only when it's true overtime. Otherwise, if the employee is below the OT threshold, Call Back is straight time and a half and not blended.

38 regular x \$18.50 = \$703

2 Call Back x \$27.75 = \$55.50

4 of those Call Back hours are true OT so 4 hours x \$37.98 = \$151.92 This is the blended overtime for this pay period.

**If employees do not have any additional compensation in that pay period, then overtime is at the standard time and a half calculation rate and there is nothing to blend.**

**If employees total work hours are below the overtime threshold, then any Call Back earnings in that work period are at the standard time and a half calculation rate and not blended.**



# Employer Contribution File Format Design

Department of Treasury  
Tennessee Consolidated Retirement System  
Concord Project



# Document Control Information

## Document Information

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# Employer Contribution File Format

## 1. Executive Summary

With the implementation of the Concord system, the Tennessee Consolidated Retirement Systems (TCRS) will require participating employers or their third-party software providers to electronically report wages, contributions and service along with specific member employment and demographic information. Employers may generate a flat file in the prescribed format (outlined below) which can be uploaded via the secure TCRS Employer Self-Service website. Employers with larger employee populations (e.g., over 100 employees) are strongly encouraged to use the flat file reporting option. Employers with smaller employee populations may use the TCRS Employer Self-Service website to enter their report information.

## 1.1 Introduction

The Tennessee Consolidated Retirement System (TCRS) is a Public Employee Retirement System that is a division of the State of Tennessee Department of Treasury. TCRS wishes to replace its current Line of Business (LOB) software with a comprehensive, scalable, browser-based solution supported by a RDMS (Relational Database Management System).

## 1.2 Purpose and Scope

This document provides the technical format and data requirements which are to be included in the Employer Contribution File layout. This file will be used to report contribution and demographic information for active employees across various TCRS employers (including state, local government, and teachers). The file layout includes individual specifications for header, footer, and detail records that will be contained within the file. Additionally the document includes a definition of key terminology used in the Employer Contribution File layout, general business rules pertaining to the file format, the fixed length of the file format as well as the details of the layout, fields and key rules for each individual data field.

If you have any questions regarding this document please email [Treasury.Concord@tn.gov](mailto:Treasury.Concord@tn.gov).

## 2. Definitions of Key Terminology

Terminology	Description	Example(s)
Report Month	A Report Month is the period for which the employer is submitting the contribution report (the year and month of the contribution report). A Concord employer contribution file must only contain records for one unique report month.	<ul style="list-style-type: none"> <li>An employer submitting a report for December 2013 (which is due to TCRS by January 10, 2014) will use 201312 as the Report Month.</li> </ul>
Posting Month	A Posting Month is the year and month to which the transaction is to be applied. Concord uses Posting Month to differentiate regular contributions, prior period, and retroactive adjustments.  Report Month and Posting Month will normally be the same date unless	<ul style="list-style-type: none"> <li>An employer submitting a report for December 2013 (which is due to TCRS by January 10, 2014) will indicate regular transactions by a posting month of December 2013. Prior period adjustments or retroactive payments will have a posting month prior to the report month. Prior period adjustments and retroactive payments are</li> </ul>



Terminology	Description	Example(s)
	<p>reporting a retroactive payment or prior period adjustment.</p>	<ul style="list-style-type: none"> <li>▪ explained further below in this section.</li> <li>▪ In order to properly award service credit, wages must be reported for each month in which the employee performs work. If an employee is hired late in the month and won't be paid for work until the following month, the employer will need to include separate records for each month to which service should be applied. For example, if a member is hired January 25<sup>th</sup>, but wages are first paid in February, there will need to be two separate records on the February contribution report. One record will have a posting month of January (due to the member's employment beginning in January) and the other record will have a posting month of February. Please note this is only applicable the first month of employment.</li> <li>▪ Contribution details must not be reported for a time period 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 July 2013. Please note this is only applicable the last month of employment.</li> </ul>
Contribution Group	<p>Each member belongs to a Contribution Group. Contribution Group is a field within the file layout which is used to "organize" employees into different contribution rate categories (typically based on their participation date). Furthermore, Contribution Group is used to validate the contribution amounts for each member being reported to TCRS. See Appendix 5.1 Contribution Groups for a full list of contribution groups.</p>	<ul style="list-style-type: none"> <li>▪ The contribution group is determined by the member's retirement type and specific contribution group.</li> <li>▪ A member employed with 80040 – City of Bristol who is employed in a regular non-employee contributory position would be reported under the contribution group 051NCON as listed in Appendix 5.1 Contribution Groups. Some examples of contribution groups include non-contributory (NONC), non-participating (NONP) and contributory (CONT).</li> </ul>
Prior Period Adjustment	<p>Prior Period Adjustments are identified as transactions submitted to rectify errors in a previously submitted transaction. The Posting Month indicates the month to which the adjustment is to be applied. Adjustments must be reported in the contribution file and must be submitted as a difference in the original amount and the adjusted amount.</p> <p>TCRS expects the following fields to be adjusted as a difference through the monthly file submission: <b>Salary; Salary that exceeds IRS limit; Pre-Tax EECON; Post-Tax EECON.</b></p> <p><b>Exception:</b> Adjustments to the Contribution Group field requires the record be reversed entirely and a new record added.</p>	<ul style="list-style-type: none"> <li>▪ An employer submitting a report for February 2013 may submit a prior period adjustment for June 2012 by submitting a Posting Month of 201206.</li> <li>▪ June 2012 wages for a specific member were originally reported as \$1,250.00, but should have been reported as \$1,500.00. The difference in salary of \$250.00, along with the appropriate contributions, must be reported as a Prior Period Adjustment with a Posting Month of June 2012 (in the February report).</li> <li>▪ A member was originally reported as non-contributory with a Posting Month of June 2012 for \$1000.00, but</li> </ul>

Terminology	Description	Example(s)
	<p>Necessary adjustments to other fields, e.g. <b>Position Status or Rate of Pay</b>, will be submitted outside the regular monthly report, by utilizing the Adjustments tab on the Submit Monthly Summary module in Employer Self Service. Demographic changes, such as changes in address, will not need to be adjusted for prior periods. Employers should simply report the new demographic information on the next monthly report submission.</p>	<p>should have been reported as contributory. Two (2) records will need to be submitted to correct this record. One record for -\$1000.00 will need to be reported with a Posting Month of June 2012 to negate the record. A 2<sup>nd</sup> record for \$1000.00 and the appropriate contribution group will need to be reported with a Posting Month of June 2012 to complete the Prior Period Adjustment.</p>
Retroactive Payment	<p>Retroactive Payments are identified as transactions submitted for Posting Months prior to the Report Month. Employers must include a separate record for each month a retroactive payment is being reported. For example, if a retroactive payment spans three months, three separate records with different Posting Months are expected in the detail file.</p>	<ul style="list-style-type: none"> <li>▪ An employer submitting a report for February 2013 may submit a Retroactive Payment for August 2012 by entering a Posting Month of 201208.</li> <li>▪ An employer submitting a report for February 2013 that includes retroactive payments for June 2012, July 2012, and August 2012 must report three separate retroactive records; one with a Posting Month of 201206, a second with a Posting Month of 201207, and a third with Posting Month of 201208.</li> </ul>
Employment End Date	<p>Employment End Date represents the date a member terminates employment, or changes Contribution Groups, reference department codes, or Position Status with the same employer. Employment End Date is required and must be reported with an Employment End Reason as it impacts the accuracy of a member's account.</p>	<ul style="list-style-type: none"> <li>▪ A member previously working in a full-time position for Employer X transfers to a part-time position with the same employer on February 1, 2013. A January 31, 2013 Employment End Date must be reported along with an Employment End Reason of change in position status for the employee's previous full-time position.</li> </ul>
Position Status	<p>Position Status is used to determine retirement contribution eligibility. Salary and contributions are to be reported for regular full-time or part-time positions. For Local Governments with the probationary option, a salary and service must be reported for probationary positions; however, contributions must NOT be reported.</p>	<ul style="list-style-type: none"> <li>• Part-time employees should be reported to TCRS.</li> <li>• For political sub-divisions with the part-time benefit option, employees should be reported in a participating contribution group with contributions.</li> <li>• For political sub-divisions without the part-time benefit option, employees should be reported in a non-participating contribution group with salary but without contributions.</li> <li>• An example of a change in position status would be when a member moves from full-time to part-time or vice versa.</li> </ul>
Creditable Compensation	<p>Creditable Compensation consists of all salary, wages, tips, and fees paid to a member as a result of services performed for the employer (including time when the member is on paid leave), which are includable on the member's federal form W-2. Creditable Compensation does not include Workers' Compensation or lump sum payments for accrued vacation or sick leave.</p>	<ul style="list-style-type: none"> <li>• Creditable compensation is defined by TCA 8-34-101 (14) as: "Earnable compensation" means the compensation payable to a member for services rendered to an employer; "Earnable compensation" includes, but is not limited to, any bonus or incentive payment; provided, that:</li> </ul>



Terminology

Description

Example(s)

Such payment is authorized by legislation passed by the general assembly and that such legislation provides that the payment shall be included as earnable compensation for retirement purposes and is not made for the purpose of increasing a member's retirement benefit or inducing a member to retire, or

Such payment is authorized by resolution legally adopted and approved by the chief governing body of an employer participating in the retirement system pursuant to chapter 35, part 2 of this title and that the resolution provides that the payment shall be included as earnable compensation for retirement purposes and is not made for the purpose of increasing a member's retirement benefit or inducing a member to retire. All employees generally, or all employees in a broad class or broad group of employees must be given the opportunity to qualify for the bonus or incentive payment under similar terms and conditions. If the bonus or incentive payment plan only applies to a class or group of employees, a distinct and reasonable basis must exist for offering the plan to the particular class or group of employees;

"Earnable compensation" also includes the total amount for which an employee may choose to receive cash or a combination of cash and benefits under a cafeteria plan as permitted by § 125 of the Internal Revenue Code of 1986, codified in 26 U.S.C. § 125. "Earnable compensation" shall also include for any general employee in the executive, legislative, or judicial branch of government any compensation paid under § 3-1-106(f) and any non-cash compensation falling under Internal Revenue Service Regulation Section 1.61-2T(d) as such section exists on July 17, 2002, if such compensation was includable in gross income for federal income tax purposes and was subject to contributions under the provisions of the Federal Insurance Contributions Act, compiled in 26 U.S.C. § 3101 et seq.;

In cases where compensation includes maintenance, the board of trustees shall fix the value of that part of the compensation not paid in money;

Notwithstanding any other law to the contrary, "earnable compensation" does not include compensation paid to a



Terminology	Description	Example(s)
		<p>teacher employed in a state-supported institution of higher education for performing extra services for the institution that exceeds twenty-five percent (25%) of the teacher's base compensation. For purposes of this subdivision (14), "extra services" means any duties other than summer school or regular duties;</p> <p>Notwithstanding anything in this subdivision (14) or in any other law to the contrary, "earnable compensation" does not include compensation that exceeds the maximum dollar limitation imposed by § 401(a)(17) of the Internal Revenue Code, codified in 26 U.S.C. § 401(a)(17). For any person becoming a member of the retirement system before July 1, 1996, the dollar limitation under § 401(a)(17) of the Internal Revenue Code, shall not apply to the extent the amount of compensation which is allowed to be taken into account under the system would be reduced below the amount which was allowed to be taken into account under the system as in effect on July 1, 1993;</p> <p>In all cases of doubt, the retirement system shall determine whether a certain payment is includable as earnable compensation;</p>
Bonus	<p>Bonus pay is defined as pay received which is in addition to the usual and expected pay, or a sum of money granted or given to an employee in addition to regular pay.</p>	<ul style="list-style-type: none"> <li>▪ An example of a Bonus is a payment made at the discretion of the employer, such as lump sum employee recognition awards for state employees.</li> <li>▪ Bonus payments are creditable only in cases where the governing body authorizes the payment as creditable and it must be provided to a broad class of employees and not for the purpose of increasing a member's retirement benefit or inducing a member to retire.</li> </ul>
Special Pay	<p>Special Pay is considered part of current rate of pay and could be paid bi-weekly, monthly, quarterly, or yearly. Special pay should be reported with a payment reason 01; Regular Pay With Additional Creditable Compensation.</p>	<ul style="list-style-type: none"> <li>▪ Examples of Special Pay are clothing allowance, gun allowance, educational allowance, car allowance, etc. These Special Pays are considered creditable compensation and are considered part of an employee's current rate of pay.</li> <li>▪ See the above section on Creditable Compensation for the full definition of payments to be included.</li> </ul>
Membership Participation Date	<p>Membership Participation Date is the date a member first contributes to TCRS by way of contributions submitted through employer reporting. <b>This date is determined by TCRS and not required in the file layout.</b></p>	<ul style="list-style-type: none"> <li>▪ A member is hired by the City of Lobelville in a probationary position on 1/1/1993. Member is released from probation effective 6/1/1994 and becomes regular full-time. TCRS records will reflect the Membership Participation Date as 6/1/1994.</li> </ul>

Terminology	Description	Example(s)
<p>Salary that exceeds IRS limit</p>	<p>Tennessee Code Annotated Section 8-34-101(14)(E) provides that earnable compensation does not include compensation that exceeds the maximum dollar limitation imposed by section 401(a)(17) of the Internal Revenue Code. The limit does not apply to members with a date of membership prior to July 1, 1996. Salary and service should still be reported when a member exceeds the limit, but contributions must not be reported.</p>	<ul style="list-style-type: none"> <li>▪ According to the Internal Revenue Code, the limit in effect on January 1 of a year applies to the plan year that begins within that calendar year. Since the TCRS plan year is July 1 through June 30, the compensation limits are those in effect at January 1. For instance, for plan year 2013 (July 1, 2012 to June 30, 2013), the compensation limits would be those in effect for calendar year 2012 since the plan year started in calendar year 2012.</li> <li>▪ <b>26 CFR 1.401(a)(17)-1 – Limitation on annual compensation</b> <ul style="list-style-type: none"> <li>○ <b>(3) Application of limit to a plan year— (i) In general.</b> For purposes of applying this paragraph (b), the annual compensation limit is applied to the compensation for the plan year on which allocations or benefit accruals are based.</li> <li>○ <b>(ii) Compensation for the plan year.</b> If a plan determines compensation used in determining allocations or benefit accruals for a plan year based on compensation for the plan year, then the annual compensation limit that applies to the compensation for the plan year is the limit in effect for the calendar year in which the plan year begins. Alternatively, if a plan determines compensation used in determining allocations or benefit accruals for the plan year on the basis of compensation for a 12-consecutive-month period, or periods, ending no later than the last day of the plan year, then the annual compensation limit applies to compensation for each of those periods based on the annual compensation limit in effect for the respective calendar year in which each 12-month period begins.</li> </ul> </li> </ul>

### 3. Contribution File Information

#### 3.1 General

- Members will be enrolled electronically; employers must provide SSN, Name, Date of Birth, Address, and the Employment Begin Date for a new member's auto-enrollment. Employment Begin Date is also required when an employee transfers from one agency to another, is rehired, or changes Contribution Group or Position Status. Please pay special attention to rehires; submit the employment date on which the employee is rehired (the most recent employment date), not the original date (when the employee was first hired) of employment.



- Name and address changes for existing members must be reported electronically in the monthly reporting file. Concord will update the information in the member's TCRS record when a change is detected between the existing member record and the reported record from the employer, except in cases where employer address updates are blocked.
- All alphanumeric characters must be upper case. These fields must be left-justified and right-filled with spaces.
- Numeric (amount, hours, etc.) fields such as Employee Contribution must be zero-filled, right-justified, use two decimal positions (unless otherwise specified in the individual field), and include a decimal point. For example, if the employee contribution is \$143.75, then 000143.75 must be placed in the Employee Contribution field. In addition, if the employee contribution is a whole dollar amount, such as \$143.00, then 000143.00 must be placed in the Employee Contribution field.
- Employer Contributions (ERCON) are not required in the file layout. Employer contributions will be calculated based on the wages submitted by the employer.
- Do not include the (+/-) sign in an amount field. A separate corresponding sign field exists for every amount field in the detail record format.
- Multiple (separate) contribution records must be reported when reporting multiple posting months. Reporting multiple months as a single record will inflate the salary and contribution totals for the month and will cause the record to be flagged as an error or to be rejected.
- Adjustments that affect salary and contributions must be reported in the detail file and must be submitted as the difference between the original amount and the adjusted amount. An exception to this rule is an adjustment to the Contribution Group field which requires the record be reversed entirely and a new record added; for example, an employee was reported as non-contributory and should have been reported as contributory.
- Highly compensated employees may receive salary in a fiscal year that exceeds limits for the salary, employee, and employer contributions to qualified TCRS retirement systems as set forth in IRC 401 (a)(17). These limits vary per fiscal year; TCRS will supply the limits for the fiscal year at the beginning of each fiscal year. The portion of salary that exceeds the limit should be reported in the appropriate field with no contributions.

### 3.2 File Submission

- Employers using the Concord Contribution File Layout for monthly reporting will send their files via Employer Self-Service. The file size must be smaller than 2MB in order to upload via the website. It is recommended that all employers compress their files prior to uploading. Employers with large employee populations whose file size exceeds 2MB (uncompressed) must compress their files prior to uploading. Employers should only use a compression tool which uses a .ZIP extension. Some of the compression tools that save with a .ZIP extension are WinZip, Windows (native) Compression, & 7Zip (Freeware).
- Employers / File Providers must not report data for the same employer in multiple (separate) files for a unique report month unless otherwise requested by TCRS. Submitting multiple files which contain duplicate data (data already submitted to TCRS) will result in inaccurate processing of the file.
- Employers / File Providers may report multiple Employers in one file. Each Employer must be separated out into a unique Header – Detail – Footer combination.
- Employers / File Providers who report multiple Employers / Report Types must report all batches for a report month in one file. In the event an Employer / Report Type does not have any records (member details) that need to be reported, a header and a footer record (without any details) must be reported. The Footer for such batches must reflect a record count of zero. For example, Employer A reports for Employer B. If Employer B does not have any details for a report month, then Employer A's file must consist of two "batches". One batch for Employer A with a Header – Detail(s) – Footer and another batch for Employer B with a Header – Footer record.

- Employers / File Providers should only submit one regular pay record for an employee per posting month. For example, an employee paid on a semi-monthly payroll frequency must be reported with his / her wages and contributions cumulated in one record per posting month. Additional records may be reported when a Payment Reason other than Regular Pay or Regular Pay with Additional Creditable Compensation is used.
- Employer Contribution files being submitted electronically must be named as follows: 'ccymmAAAAA.TCRS'. If submitting a compressed file, it must be named as follows: 'ccymmAAAAA.ZIP'.
  - The file name must include the Report Month in the ccymm format.
  - The AAAAA is an alphanumeric employer code that is a minimum of four characters and a maximum of five characters long (this will be the same as the current department code unless otherwise notified by TCRS). Each Employer or File Provider (employer that reports for multiple employers) will be assigned an employer code which must be included in the name of the file.
  - The file name for the January 2013 Contribution Report from 80060 – Oak Ridge (employer submits own file) must be '20130180060.TCRS' or '20130180060.ZIP' if compressed.
  - The file name for the March 2013 Contribution Report from FP101- ADP (file provider submits multiple employers in one file) must be '201303FP101.TCRS' or '201303FP101.ZIP' if compressed
  - The file name for the March 2013 Contribution Report from Data Quest for 83640 - Jackson (file provider preparing a single file for an employer to remit) must be '20130383640.TCRS' or '20130383640.ZIP' if compressed
  - The file name for the April 2013 Contribution Report from 89970 – Manchester City (employer submits multiple other employers in one file) must be '20130489970.TCRS' or '20130489970.ZIP' if compressed

### 3.3 File Format

- Concord requires all files submitted by employers for processing to be in the new Concord file format. This new format expands upon the former format in an effort to more efficiently capture accurate and detailed information.
- The Concord Employer Contribution Record Layout is only supported in a fixed-length format.
- All records in a file will be processed sequentially by Concord. They must be submitted by employers in the following order: (illustrated to the right)
  - Header Record – This will include information such as Employer, Report Month, Report Type, etc. There should be only one header row for the combination of Employer and Report Type in the file.
  - Detail Transaction Record(s) – The details follow the header row. Details should include contributions for all members being reported for the Employer and Report Type combination.
  - Footer Record – The footer record will provide totals for the contributions reported. There must be only one footer row for the combination of Employer and Report Type in the file.
- Files that are improperly formatted or contain invalid data (e.g., text data in numeric field) cannot be processed. TCRS will reject the file and require the employer to resubmit the file in the correct format with valid data.
- Certain Fields are optional if TCRS can process the record without the field being populated by the employer. Optional fields must be reported filled with spaces if no data is reported. Optional fields are indicated in the Contribution Record Format.



- Certain fields are conditional, meaning that if one field is populated for the record, another field will also be required; for example, if the Employment End Date field is populated, the Employment End Reason field must also be populated.
- If certain fields are required, TCRS will not be able to process the record if those required fields are not reported or if they are reported incorrectly.

## 4. Contribution Record Format

### 4.1 Header Record Format

The table below contains the record format for a Header Record. It is a summary of the detail transaction data. Employers must submit at least one Header Record in the first row of their contribution file. The record identifies the report type, employer and report date.

Field Name	Optional// Conditional// Required	Columns		Description	Format / Available Values	Rules and Information
		From	To Length			
Record Type	Required	0	1 1	Field that designates this as a header, detail, or footer record	Alphanumeric H = Header Record	<ul style="list-style-type: none"> <li>▪ This field must contain a value of H since this is a header record.</li> </ul>
Format Version	Required	2	4 3	Identifies the version of the file format that the employer is currently using	Alphanumeric 001 = Version 001 of file format	<ul style="list-style-type: none"> <li>▪ Field designating the version of the file format used.</li> <li>▪ This field must contain a value of 001 for all reports submitted in the (new) Concord format.</li> </ul>
Employer Code	Required	5	9 5	A unique system number that identifies the employer	Alphanumeric, Left justified, right filled with spaces	<ul style="list-style-type: none"> <li>▪ A unique alphanumeric system number assigned by TCRS that identifies the employer. This code is a maximum of five characters long (also known as Department Code).</li> </ul>
Report Type	Required	10	13 4	Represents the system for which the employer is reporting contributions	Alphanumeric TCRS = Tennessee Consolidated Retirement System	<ul style="list-style-type: none"> <li>▪ This field will contain the value of TCRS as all contributions are being reported for TCRS.</li> </ul>
Report Month	Required	14	19 6	Represents the year and month of the report	Numeric CCYYMM	<ul style="list-style-type: none"> <li>▪ The year and month for which the employer is submitting the contribution report.</li> </ul>
File Creation Date	Required	20	27 8	Refers to the date that the file was created by the employer	Numeric CCYYMMDD	<ul style="list-style-type: none"> <li>▪ The year and date the file was created by the employer.</li> </ul>
Filler	Required	28	535 508	Filler	Pad with blanks	<ul style="list-style-type: none"> <li>▪ For future use.</li> </ul>

## 4.2 Detail Record Format

The table below contains the record format that employers must use to report contribution detail transactions. These detail records follow the Header Record in the file layout.

Field Name	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Record Type	Required	0	1	1	Record Type is the field that designates this as a header, detail, or footer record	Alphanumeric D = Detail Record	<ul style="list-style-type: none"> <li>This field must contain a value of D since this is a detail record.</li> </ul>
Posting Month	Required	2	7	6	Posting Month is the year and month to which the transaction is to be applied	Numeric CCYYMM	<ul style="list-style-type: none"> <li>Posting Month is the year and month to which the transaction is to be applied.</li> <li>Posting Month provides a means for employers to report prior period adjustments and retroactive payments electronically.</li> <li>An employer submitting a report for February 2013 (which is due to TCRS by March 10, 2013) will indicate current month transactions by a posting year and month of 201302.</li> <li>Prior period adjustments and retroactive payments will have a posting year and month prior to the report month.</li> <li>Wages earned in February (payroll) must be reported with a Posting Year and Month of February in order to receive proper service credit.</li> <li>In order to properly award service credit, wages must be reported for each month in which the employee performs work. If an employee is hired late in the month and won't be paid for work until the following month, the employer will need to</li> </ul>

Field Name	Optional/ Conditional/ Required	Columns		Description	Format / Available Values	Rules and Information
		From	To Length			
Contribution	Required	8	17 10	Represents the Contribution Group of the	Alphanumeric,	<p>include multiple (separate) records for each month which contributions should be applied. For instance, if a member is hired January 25<sup>th</sup>, but wages are first paid in February, there will need to be two separate records on the February Contribution Report. For the Report Month of February, one record will list a Posting Month of January and will contain only those wages earned in the month of January. The other record will have a Posting Month of February and will contain the remainder of wages paid in February. Please note this is only applicable the first month of employment.</p> <ul style="list-style-type: none"> <li>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.</li> </ul>



Field Name	Optional/ Conditional/ Required	Columns		Description	Format / Available Values	Rules and Information
		From	To			
Group				Member	Left justified, right filled with spaces For a complete list contribution groups, please refer to Appendix 5.1 Contribution Groups.	used to validate employee contributions (EECON) and calculate employer contributions. Members must be eligible for the Contribution Group for which the contributions are being reported.
SSN	Required	18	26	9 Refers to the SSN of the member being reported	Numeric, Right justified, left filled with zeros	<ul style="list-style-type: none"> <li>Employers must report a valid SSN for all employees, as shown on the employee's Social Security card.</li> <li>SSNs reported with all zeros or other invalid combinations will result in the transaction receiving an error status, which can delay posting to the member's account or cause contributions to be returned to the employer.</li> <li>Incorrect SSNs may result in contributions posting to the wrong member's account or an invalid member record being created.</li> </ul>
Member ID	Optional	27	35	9 Member ID refers to the unique identifier of the member in the Concord system	Numeric, Right justified, left filled with zeros	<ul style="list-style-type: none"> <li>Once assigned by TCRS, employers should report the valid Member ID for employees.</li> <li>An incorrect Member ID will result in the transaction receiving an error status, which can delay posting to the member's account or cause contributions to be returned to the employer.</li> <li>Concord will assign a Member ID to new hires after the first reported payroll transaction. The employer will be notified of the Member ID via a</li> </ul>



Field Name	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Employment Begin Date	Required	36	43	8	Represents the effective date of the personnel action with this employer.	Numeric CCYYMMDD	<p>module on Employer Self-Service (ESS) to be used for future contribution reports and a file is available for download that can be imported into payroll systems.</p> <ul style="list-style-type: none"> <li>▪ The Employment Begin Date must be entered for new hires, re-hires, changes in Contribution Groups, and changes in Position Status. (for example, part-time to full-time or vice versa).</li> <li>▪ For participating employees who were reported by your agency to TCRS prior to go live of the new system, the Employment Begin Date may be zero-filled.</li> <li>▪ 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.</li> <li>▪ This field must be used to enroll new members via the monthly reporting process.</li> <li>▪ Employment Begin Date cannot be after the last day of the Report Month (no future dating of records).</li> <li>▪ Please pay special attention to re-hires; submit the employment date the employee is re-hired (the most recent employment date).</li> </ul>
Employment End Date	Required if member terminates	44	51	8	Represents date member terminated employment or changed Contribution Group	Numeric CCYYMMDD	<ul style="list-style-type: none"> <li>▪ This date should not be after the last day of the</li> </ul>

Field Name	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Employment End Reason	Required if 'Employment End Date' is reported	52	53	2	or Position Status	<ul style="list-style-type: none"> <li>▪ report month or before the employment date.</li> <li>▪ Employment End Date must be accompanied by a valid Employment End Reason.</li> <li>▪ 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.</li> <li>▪ 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.</li> <li>▪ Positions with a limited duration, such as seasonal positions, must be reported with an Employment End Date at the expiration of the duration.</li> <li>▪ 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 him or her with appropriate benefit options.</li> <li>▪ Employment End Date (along with Employment End Reason) must be reported when the employee's Position Status or Contribution Group changes.</li> </ul>	
						<ul style="list-style-type: none"> <li>▪ Alphanumeric</li> <li>00 = Change in Contribution Group</li> <li>01 = Retirement</li> <li>02 = Death</li> <li>03 = Termination</li> <li>04 = Change in Position Status</li> <li>05 = Transfer</li> </ul>	



Field Name	Optional/ Conditional/ Required	Columns		Description	Format / Available Values	Rules and Information
		From	To Length			
						<ul style="list-style-type: none"> <li>▪ Use 00 to report a change in employment which requires the contribution group to be updated.</li> <li>▪ Use 01 to report a change in employment due to retirement.</li> <li>▪ Use 02 to report a change in employment due to death.</li> <li>▪ Use 03 to report a change in employment due to voluntary or involuntary termination.</li> <li>▪ Use 04 to report a change in position status. For example, a regular full-time employee changes position status to part-time.</li> <li>▪ Use 05 to report a change in employment due to a transfer (an employee moves from one employer code to another).</li> <li>• For future use.</li> </ul>
Filler	Required	54	57 4		Pad with blanks	
Position Status	Required	58	59 2	Lists the employee's position status (full-time, part-time, seasonal, etc.)	Alphanumeric 00 = Regular Full Time 01 = Part Time 02 = Probationary 03 = Seasonal 04 = Temporary 05 = 120 Day Temporary Employment 06 = Limited Re-Employed Retired Teacher 07 = Interim	<ul style="list-style-type: none"> <li>• All regular full-time employees must be reported to TCRS.</li> <li>• Part-time employees should be reported under non-participating contribution groups for political subdivisions without the part-time benefit option; alternatively, part-time employees should be reported under participating contribution groups for those with the part-time benefit option.</li> <li>• Seasonal employees over age 25 should be reported to TCRS.</li> <li>• Temporary employees over</li> </ul>

Field Name	Optional/ Conditional/ Required	Columns		Description	Format / Available Values	Rules and Information
		From	To Length			
Payroll Frequency	Required	60	61 2	Identifies the frequency by which a member receives compensation for wages earned	Alphanumeric 00 = Monthly 01 = Semi-Monthly 02 = Bi-Weekly 03 = Weekly	<ul style="list-style-type: none"> <li>age 25 should be reported to TCRS.</li> <li>Position status <b>05</b> applies to those members 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.</li> <li>Position status <b>06</b> applies to teachers returning to work after retirement under the limited re-employed retired teacher provisions.</li> <li>Position status <b>07</b> applies to regular substitute teachers.</li> </ul> <ul style="list-style-type: none"> <li>Explains pay variations which enables TCRS to provide accurate benefit calculations.</li> <li><b>Payroll Frequency should not be confused with reporting frequency.</b> Wages and contributions must be reported monthly regardless of an employer's payroll frequency.</li> </ul>
Payment Reason	Required	62	63 2	Explains the type of reported compensation	Alphanumeric 00 = Regular Pay 01 = Regular Pay with Additional Creditable Compensation 02 = Leave Without Pay 03 = Bonus 08 = Sick Leave Bank Payment 09 = Furlough 11 = Summer Months 13 = Career Ladder Payment 14 = Longevity	<ul style="list-style-type: none"> <li>Explains fluctuations in salary; impacts service credit, eligibility for benefits, and benefit calculations.</li> <li>Enables TCRS to determine appropriate employee and employer contributions for the Posting Month.</li> <li>It is imperative that the correct code be used.</li> <li>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</li> </ul>



Field Name	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
					Payment 15 = Summer School Bonus	<p>Regular Pay (00) and Bonus Payment (03). Please refer to the payment reason explanations below for further clarification on reporting separate records.</p> <ul style="list-style-type: none"> <li>▪ Use 00 to report a member's regular creditable compensation for a Posting Month.</li> <li>▪ Use 01 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.</li> <li>▪ Use 02 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. If a member is on leave without pay for a partial month, report the payment reason code 02 along with the appropriate salary and contributions. A separate record with a regular 00 payment reason or regular with additional compensation 01 payment reason is NOT required for a partial month of regular pay.</li> <li>▪ Use 03 to explain increased salary and contributions due to a bonus payment or</li> </ul>	

Field Name	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
							<p>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.</p> <ul style="list-style-type: none"> <li>▪ Use 08 to report sick leave bank payments. Sick leave bank payments and regular pay must not be combined in a single record.</li> <li>▪ Use 09 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. If a member is on furlough for a partial month, report the payment reason code along with the appropriate salary and contributions. A separate record with a Regular 00 Payment reason or Regular Pay with Additional Creditable Compensation</li> </ul>

Field Name	Optional/ Conditional/ Required	Columns		Description	Format / Available Values	Rules and Information
		From	To Length			
						<ul style="list-style-type: none"> <li>01 Payment Reason is NOT required for a partial month of regular pay.</li> <li>Use 11 to report zero wages and contributions for school board employees who do not work and do not receive pay during the summer months (May, June, July or August).</li> <li>Use 13 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.</li> <li>Use 14 to report longevity bonus payments for state 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.</li> <li>Use 15 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.</li> </ul>



Field Name	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Contract Months	Optional	64	66	3	Represents the number of contracted months for a school board employee	Numeric Zero filled, right justified 9 to 12	<ul style="list-style-type: none"> <li>▪ calculations.</li> <li>▪ Required for educational employees only.</li> <li>▪ This information allows TCRS to accurately grant service credit to educational employees.</li> <li>▪ Fill with zeros if not a school board or university employer.</li> </ul>
Scheduled Hours Per Day	Required	67	71	5	Indicates the hours an employee is expected to work on a daily basis	Numeric Zero filled, right justified, two decimal positions, include decimal point 00.00 to 24.00	<ul style="list-style-type: none"> <li>▪ Hours may be reported in increments. Report 07.50 if the member is scheduled to work 7.5 hours per day.</li> <li>▪ Report 08.00 in this field if the member is scheduled to work 8 hours per day.</li> <li>▪ If a part-time employee does not have regularly scheduled hours per day, please use zero (00.00) in this field.</li> </ul>
Rate of Pay	Required	72	81	10	Represents the member's rate of pay	Numeric Zero filled, right justified, three decimal positions, include decimal point 000000.000 to 999999.999	<ul style="list-style-type: none"> <li>▪ 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).</li> <li>▪ 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.</li> <li>▪ Report only a member's regular rate of pay. Do NOT accumulate any additional</li> </ul>

Field Name	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
Type of Rate of Pay	Required	82	83	2	Identifies the Member's Rate of Pay as Hourly, Monthly or Yearly	Numeric 00 – Hourly 01 – Monthly 02 – Yearly	pay such as overtime in this field.  ▪ 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 Service Credit	Required	84	84	1	Indicates whether service credit earned is a positive or negative amount	Alphanumeric + = Increase/Positive - = Decrease/Negative	▪ To report a negative (-) service credit, the Posting Month must be before the Report Month (prior period adjustments).
Service Credit	Required	85	89	5	Indicates the amount of service credit earned by the member during the reporting period	Numeric Zero filled, right justified, three decimal positions, include decimal point 0.000 to 9.999	▪ This information allows TCRS to properly calculate a member's benefit at retirement. ▪ 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 <u>Appendix 5.2 Service Credit Reporting</u> .
Increase / Decrease Salary	Required	90	90	1	Indicates whether Salary is a positive or negative amount	Alphanumeric + = Increase/Positive - = Decrease/Negative	▪ To report a negative (-) salary, the Posting Month must be before the Report Month (prior period adjustments).
Salary	Required	91	99	9	Represents member's salary	Numeric Zero filled, right justified, two decimal positions, include	▪ This field must have two decimal positions and must include a decimal point. For example, if the member was paid \$3,650.00 it

Field Name	Optional/ Conditional/ Required	Columns		Description	Format / Available Values	Rules and Information
		From	To Length			
Increase / Decrease Salary that exceeds IRS limit	Required if Salary that exceeds the IRS limit is not equal to 0	100	100 1	Indicates whether Salary that exceeds IRS limit is a positive or negative amount	decimal point 000000.00 to 999999.99	<ul style="list-style-type: none"> <li>should be reported as 003650.00 in this field.</li> <li>Employee contribution amounts must be computed on the salary using the applicable contribution rate as determined by the contribution group.</li> <li>Contributions should NOT be reported if member is in a nonparticipating group.</li> <li>If reporting a zero in this field, it must be accompanied by an appropriate payment reason.</li> <li>The portion of wages earned in the posting month that exceed the IRS fiscal year limit should be excluded from Salary and reported in the 'Salary that exceeds IRS limit' field.</li> </ul>
Salary that exceeds IRS limit	Required if any portion of salary reported exceeds the IRS limit.	101	109 9	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	Alphanumeric + = Increase/Positive - = Decrease/Negative Numeric Zero filled, right justified, two decimal positions, include decimal point 000000.00 to 999999.99	<ul style="list-style-type: none"> <li>To report negative (-) salary that exceeds the IRS limit, the Posting Month must be before the Report Month (prior period adjustments).</li> <li>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.</li> <li>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 against the IRS limit for that fiscal year.</li> <li>TCRS will notify you of the</li> </ul>

Field Name	Optional/ Conditional/ Required	Columns		Description	Format / Available Values	Rules and Information
		From	To			
Increase / Decrease Pre-Tax EECON	Required	110	110	1	Indicates whether Pre-tax EECON is a positive or negative amount	<p>limits each year.</p> <ul style="list-style-type: none"> <li>To report a negative (-) Pre-tax EECON, the Posting Month must be before the Report Month (prior period adjustments).</li> <li>If reporting zero in the Pre-Tax EECON field, please enter a plus (+) in this field.</li> </ul>
Pre-Tax EECON	Required	111	119	9	Represents the pre-tax portion of the employee contributions based on the member's Salary for the posting month	<ul style="list-style-type: none"> <li>Only report Pre-Tax EECON in this field. Report zero in this field if the member does not have any pre-tax employee contributions.</li> <li>Contributions must equal the Salary times the applicable contribution rate based on the Contribution Group reported.</li> <li>Enables TCRS to calculate a member's tax liability accurately.</li> </ul>
Increase / Decrease Post-Tax EECON	Required	120	120	1	Indicates whether Post-Tax EECON is a positive or negative amount	<ul style="list-style-type: none"> <li>To report a negative (-) Post-tax EECON, the Posting Month must be before the Report Month (prior period adjustments).</li> <li>If reporting zero in the Post-Tax EECON field, please enter a plus (+) in this field.</li> </ul>
Post-Tax EECON	Required	121	129	9	Represents the post-tax portion of the employee contributions based on the member's Salary for the Posting Month	<ul style="list-style-type: none"> <li>Only report Post-Tax EECON in this field. Report zero in this field if the member does not have any post-tax employee contributions.</li> <li>Contributions must equal the Salary times the applicable contribution rate based on the Contribution Group reported.</li> <li>Enables TCRS to calculate a member's tax liability accurately.</li> </ul>

Field Name	Optional/ Conditional/ Required	Columns		Description	Format / Available Values	Rules and Information
		From	To			
Date of Birth	Required	130	137	8	Represents the member's Date of Birth	Numeric CCYYMMDD <ul style="list-style-type: none"> <li>Member's birth date is required to enroll new members.</li> <li>A blank or 00000000 will result in an error.</li> </ul>
Gender	Optional	138	138	1	Represents the member's gender	Alphanumeric M = Male F = Female <ul style="list-style-type: none"> <li>The gender of the member is used by TCRS in actuarial valuations.</li> </ul>
Filler		139	143	5		Pad with blanks <ul style="list-style-type: none"> <li>For future use.</li> </ul>
First Name	Required	144	193	50	Represents member's first name	Alphanumeric, left justified, right filled with spaces <ul style="list-style-type: none"> <li>Must reflect the member's legal name as maintained on the member's employment record.</li> <li>When first name is reported, a last name must also be reported.</li> </ul>
Middle Name	Optional	194	243	50	Represents member's middle name	Alphanumeric, left justified <ul style="list-style-type: none"> <li>Should reflect the member's legal name as maintained on the member's employment record.</li> </ul>
Last Name	Required	244	293	50	Represents member's last name	Alphanumeric, left justified, right filled with spaces <ul style="list-style-type: none"> <li>Must reflect the member's legal name as maintained on the member's employment record.</li> <li>When last name is reported, a first name must also be reported.</li> </ul>
Suffix	Optional	294	303	10	Represents the suffix of member's name	Alphanumeric, Left justified, right filled with spaces <ul style="list-style-type: none"> <li>Should reflect the member's legal name as maintained on the member's employment record.</li> </ul>

Field Name	Optional/ Conditional/ Required	Columns		Description	Format / Available Values	Rules and Information
		From	To Length			
Primary Address Line	Required	304	353 50	Represents the primary address of the member	reported, right filled with spaces Alphanumeric, left justified, right filled with spaces	<ul style="list-style-type: none"> <li>When reporting an address, all components of the address that are marked as required must be reported.</li> <li>Do not use both P.O. Box and street address as both P.O. Box and street address.</li> <li>Use Secondary Address Line for apartments, suites, etc.</li> </ul>
Secondary Address Line	Optional	354	403 50	Represents secondary line of home address of the member	Alphanumeric, left justified, right filled with spaces	<ul style="list-style-type: none"> <li>This field may include apartments, suites, etc.</li> <li>When reporting an address, all components of the address that are marked as required must be reported.</li> <li>If secondary address line is reported, it must be accompanied by Primary.</li> <li>Do not use both P.O. Box and street address as both P.O. Box and street address.</li> <li>USPS will reject mail using both P.O. Box and street address.</li> <li>Report "Care of" portion of the address in this field.</li> </ul>
City	Required	404	428 25	Represents city for the home address of the member	Alphanumeric, left justified, right filled with spaces	<ul style="list-style-type: none"> <li>When reporting an address, all components of the address that are marked as required must be reported.</li> </ul>
State	Required if 'International Address Flag' is 'N'	429	430 2	Represents state for the home address of the member	Alphanumeric, left justified, right filled with spaces	<ul style="list-style-type: none"> <li>When reporting an address, all components of the address that are marked as required must be reported.</li> <li>If reporting a foreign address, fill State field with spaces.</li> </ul>
Zip Code	Required if 'International Address	431	439 9	Represents the zip code of the home address	Numeric Zero filled, left	<ul style="list-style-type: none"> <li>When reporting an address, all components of the</li> </ul>

Field Name	Optional/ Conditional/ Required	Columns		Description	Format / Available Values	Rules and Information
		From	To			
	Flag is 'N'			of the member	Justified. Do not include the '-' for zip+4 codes.	<ul style="list-style-type: none"> <li>address that are marked as required must be reported. If reporting a foreign address, fill Zip Code field with spaces.</li> </ul>
International Address Flag	Required	440	440	Flag that represents if the member has an international address	Alphanumeric Y = International N = USA address	<ul style="list-style-type: none"> <li>When reporting an international address, all components of the international address must be reported.</li> <li>If member has a foreign address, this field must be reported as 'Y'.</li> </ul>
International Address Line	Conditional	441	490	Represents an international address for the member	Alphanumeric, left justified, right filled with spaces	<ul style="list-style-type: none"> <li>When reporting an international address, all components of the international address must be reported.</li> <li>If International Address Flag is Y then International Address Line must be reported.</li> <li>For foreign addresses, State, and Zip must be blank.</li> </ul>
International Country Code	Conditional	491	492	Represents the country for a member's international address	Alphanumeric, left justified, right filled with spaces	<ul style="list-style-type: none"> <li>If International Address Flag is Y, International Country Code must be reported.</li> <li>Please refer to <u>Appendix 5.3 International Country Codes</u> to see a list of countries and their associated codes.</li> </ul>
Filler	Required	493	501		Pad with blanks	<ul style="list-style-type: none"> <li>For future use.</li> </ul>
Accrued Sick Leave Days	Conditional	502	507	Represents the accrued sick leave days of a member	Numeric Zero filled, right justified, two decimal positions, include decimal point 000.00 to 999.75	<ul style="list-style-type: none"> <li>Required if an employment end reason of Termination, Retirement, or Death is reported and the employer participates in the sick leave plan provision. This data must be reported in days and may be reported in increments.</li> </ul>



Field Name	Optional/ Conditional/ Required	Columns		Description	Format / Available Values	Rules and Information
		From	To Length			
Filler	Required	508	535 28		Pad with blanks	Report 100.25 to represent 100.25 days. <ul style="list-style-type: none"> <li>Enables TCRS to provide accurate benefit calculations to members.</li> <li>A zero balance is allowed to be reported.</li> <li>For future use.</li> </ul>

### 4.3 Footer Record Format

The following table contains the record format for a Footer Record. It must have a record count and total of salary, employee contributions, and employer contributions reported in the detail transactions. Employers must submit one Footer Record in the file. The footer record will provide a means to verify the accuracy and integrity of the detail transactions submitted in the file.

Field Name	Optional/ Conditional/ Required	Columns		Description	Format / Available Values	Rules and Information
		From	To Length			
Record Type	Required	0	1 1	Field that designates this as a header, detail or footer record	Alphanumeric F = Footer Record	This field must contain a value of <b>F</b> since this is a footer record.
Employer Code	Required	2	6 5	A unique system number that identifies the employer	Alphanumeric, Left justified, right filled with spaces	<ul style="list-style-type: none"> <li>A unique alphanumeric system number assigned by TCRS, identifying the employer. This code is a maximum of five characters long.</li> <li>In almost all cases this will be the same as the employer's existing department code.</li> </ul>
Report Type	Required	7	10 4	Represents the system for which the employer is reporting contributions	Alphanumeric TCRS = Tennessee Consolidated Retirement System	<ul style="list-style-type: none"> <li>An employer must participate in the system for which contributions are being reported.</li> </ul>
Report Month	Required	11	16 6	Indicates the year and month of the report	Numeric CCYYMM	<ul style="list-style-type: none"> <li>The year and month for which the employer is submitting the monthly contribution report.</li> <li>An employer submitting a report for February 2013 (which is due to TCRS by the 10th of March) will use 201302 as the Report</li> </ul>



Field Name	Optional/ Conditional/ Required	Columns		Description	Format / Available Values	Rules and Information
		From	To Length			
Record Count	Required	17	22 6	Indicates the total number of detail contribution transactions reported	Numeric, Right justified, Fill with leading zeroes 000000 to 999999	<ul style="list-style-type: none"> <li>Month.</li> <li>This must be the record count of transactions for the combination of the Employer / Report Type.</li> <li>This count should not include the header or the footer; it should only include the records denoted with the D (Detail).</li> </ul>
Increase / Decrease Total Salary Exceeds IRS Limit	Required if Salary that exceeds IRS limit <> 0	23	23 1	Indicates whether Total Salary Exceeds IRS Limit is a positive or negative amount	Alphanumeric + = Increase/Positive - = Decrease/Negative	<ul style="list-style-type: none"> <li>If the Total Salary Exceeds IRS Limit is zero, please enter a plus (+) in this field.</li> </ul>
Total Salary Exceeds IRS Limit	Required if any portion of salaries reported exceeded IRS limit.	24	36 13	Represents the total salaries in excess of the IRS limit	Numeric Zero filled, right justified, two decimal positions, include decimal point 0000000000.00 to 9999999999.99	<ul style="list-style-type: none"> <li>This field must have two decimal positions and include a decimal point. For example, if excess salaries total \$5,143.75, this field should reflect 000005143.75.</li> </ul>
Increase / Decrease Total Salary	Required	37	37 1	Indicates whether total salaries being reported are positive or negative	Alphanumeric + = Increase/Positive - = Decrease/Negative	<ul style="list-style-type: none"> <li>If the Total Salary is zero, please enter a plus (+) in this field.</li> </ul>
Total Salary	Required	38	50 13	Represents total salaries reported	Numeric Zero filled, right justified, two decimal positions, include decimal point 0000000000.00 to 9999999999.99	<ul style="list-style-type: none"> <li>This field must have two decimal positions and include a decimal point. For example, if salaries total \$500,143.75, this field should reflect 0000500143.75.</li> </ul>
Increase / Decrease Total EECON	Required	51	51 1	Indicates whether the total employee contributions reported in the detail file are positive or negative	Alphanumeric + = Increase/Positive - = Decrease/Negative	<ul style="list-style-type: none"> <li>If the Total EECON is zero, please enter a plus (+) in this field.</li> </ul>
Total EECON	Required	52	64 13	Represents the total of all employee contributions reported	Numeric Zero filled, right justified, two decimal	<ul style="list-style-type: none"> <li>This must be the total of Pre-Tax EECON and Post-Tax EECON reported in</li> </ul>

Field Name	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
		From	To	Length			
File Creation Date	Required	65	72	8	Refers to the date the file was created by the employer	positions, include decimal point 0000000000.00 to 9999999999.99	<ul style="list-style-type: none"> <li>the detail file. This field must have two decimal positions and include a decimal point. For example, if employee contributions total \$5,143.75, this field should reflect 0000005143.75.</li> </ul>
Filler	Required	73	535	463	Filler	Pad with blanks	<ul style="list-style-type: none"> <li>If the file was created on 4/8/2013, the File Creation Date field will reflect 20130408.</li> <li>For future use.</li> </ul>

## 5. Appendices

### 5.1 Contribution Groups

Please note that there are separate contribution group lists for the state, teachers, and political subdivisions.

#### 5.1.1 Contribution Groups - State

Contribution Group Code	Contribution Group Description
021NONC	State Employee - Group 1 Non-Cont.
024NONC	Teacher (State) Non-Cont.
075NONC	State Police - Group 1 Non-Cont.
077CONT	Attorney General Cont.
078NONC	Wildlife Officer Non-Cont.
080NONC	General Assembly Non-Cont.
085NONP	UT Agriculture Extension Service Non-Part.
086NONP	Aged State Non-Part.
080CONT	General Assembly Cont.
091NONP	ORP Member Non-Part.
177NONC	Attorney General - Group 1 Non-Cont.
<i>Note that non-participating contribution groups (NONP) not specifically listed may still be reported based on the conditions mentioned within this document</i>	
<b>Closed to New Members</b>	
002CONT	State - Class B Cont.
003CONT	State Police - Class C Cont.
006CONT	State Judges - Prior Class Cont.
007CONT	Attorney General - Prior Class Cont.
017NONC	Attorney General - Prior Class Non-Cont.
022NONC	State Employee - Class B Non-Cont.
023NONC	State Employee - Class A Non-Cont.
026NONC	Teacher - Class A (State) Non-Cont.
031CONT	Wildlife Officer - Class A Cont.
032CONT	State - Class B Limited Cont.
033CONT	State Police - Class A Cont.
039CONT	State Police - Special Group 2 Cont.

Contribution Group Code	Contribution Group Description
046CONT	State Judges Cont.
047CONT	Attorney General 9/1/1974 to 7/1/1976 Cont.
079NONC	Public Service Commission Non-Cont.
095NONC	TIAA/CREF Member Non-Cont.
102NONC	State - Class B Non-Cont.
147NONC	Attorney General - Group 3 Non-Cont.
176CONT	State Judge - Group 4 Rate Cont.

### 5.1.2 Contribution Groups - Teachers

Contribution Group Code	Contribution Group Description
024CONT	Teacher (Local Education Agency) Cont.
<i>Note that non-participating contribution groups (NONP) not specifically listed may still be reported based on the conditions mentioned within this document.</i>	
<i>Closed to New Members</i>	
004NONC	Teacher - Class A Non-Cont.
005CONT	Teacher - Class B Cont.
026CONT	Teacher - Class A (Local Education Agency) Cont.
069NONP	Local Teacher After 6/30/1972 Non-Part.
070NONP	Local Teacher Before 7/1/1972 Non-Part.
105NONC	Teacher - Class B Non-Cont.

### 5.1.3 Contribution Groups – Political Subdivisions

Contribution Group Code	Contribution Group Description
051NONC	General Employee Non-Cont.
083NONC	Fire & Police - Group 1 Non-Cont.
151NONC	County Judges Non-Cont.
183NONC	Fire & Police Group 1 Non-Cont.
251NONC	Elected Board & Commission Officials Non-Cont.
051CONT*	General Employee Cont.
083CONT*	Fire & Police - Group 1 Cont.
251CONT*	Elected Board & Commission Officials Cont.
<p><i>Note that non-participating contribution groups (NONP) not specifically listed may still be reported based on the conditions mentioned within this document.</i></p> <p><i>*These contribution groups replace the current discontinued non-contributory retirement types.</i></p>	
<b>Closed to New Members</b>	
048CONT	County Officials Before 7/1/1972 Cont.
049CONT	County Judges Before 9/1/1974 Cont.
050CONT	County Judges 9/1/1974 to 7/1/1976 Cont.
056CONT	Fire & Police Cont.
061CONT	Fire & Police - Class A Cont.
068CONT	County Officials 7/1/1972 to 7/1/1976 Cont.
081CONT	County Officials 7/1/1976 to 7/1/1977 Cont.
082CONT	County Judges 7/1/1976 to 7/1/1977 Cont.
368NONC	County Officials - Group 3 Non-Cont.

## 5.2 Service Credit Reporting

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

### 5.3 International Country Codes

Country Code	Country	Country Code	Country
AD	Andorra	BV	Bouvet Island
AE	United Arab Emirates	BW	Botswana
AF	Afghanistan	BY	Belarus
AG	Antigua and Barbuda	BZ	Belize
AI	Anguilla	CA	Canada
AL	Albania	CC	Cocos (Keeling) Islands
AM	Armenia	CD	Congo, The Democratic Republic of the
AN	Netherlands Antilles	CF	Central African Republic
AO	Angola	CG	Congo
AQ	Antarctica	CH	Switzerland
AR	Argentina	CI	Cote D'Ivoire
AS	American Samoa	CK	Cook Islands
AT	Austria	CL	Chile
AU	Australia	CM	Cameroon
AW	Aruba	CN	China
AX	Aland Islands	CO	Columbia
AZ	Azerbaijan	CR	Costa Rica
BA	Bosnia and Herzegovina	CS	Serbia and Montenegro
BB	Barbados	CU	Cuba
BD	Bangladesh	CV	Cape Verde
BE	Belgium	CX	Christmas Island
BF	Burkina Faso	CY	Cyprus
BG	Bulgaria	CZ	Czech Republic
BH	Bahrain	DE	Germany
BI	Burundi	DJ	Djibouti
BJ	Benin	DK	Denmark
BM	Bermuda	DM	Dominica
BN	Brunei Darussalam	DO	Dominican Republic
BO	Bolivia	DZ	Algeria
BR	Brazil	EC	Ecuador
BS	Bahamas	EE	Estonia
BT	Bhutan	EG	Egypt
EH	Western Sahara	HU	Hungary



Country Code	Country	Country Code	Country
ER	Eritrea	ID	Indonesia
ES	Spain	IE	Ireland
ET	Ethiopia	IL	Israel
FI	Finland	IN	India
FJ	Fiji	IO	British Indian Ocean Territory
FK	Falkland Islands (Malvinas)	IQ	Iraq
FM	Micronesia, Federated States of	IR	Iran, Islamic Republic of
FO	Faroe Islands	IS	Iceland
FR	France	IT	Italy
GA	Gabon	JM	Jamaica
GB	United Kingdom	JO	Jordan
GD	Grenada	JP	Japan
GE	Georgia	KE	Kenya
GF	French Guiana	KG	Kyrgyzstan
GH	Ghana	KH	Cambodia
GI	Gibraltar	KI	Kiribati
GL	Greenland	KM	Comoros
GM	Gambia	KN	Saint Kitts and Nevis
GN	Guinea	KP	Korea, Democratic People's Republic of
GP	Guadeloupe	KR	Korea, Republic of
GQ	Equatorial Guinea	KW	Kuwait
GR	Greece	KY	Cayman Islands
GS	South Georgia and the South Sandwich Island	KZ	Kazakhstan
GT	Guatemala	LA	Lao People's Democratic Republic
GU	Guam	LB	Lebanon
GW	Guinea-Bissau	LC	Saint Lucia
GY	Guyana	LI	Liechtenstein
HK	Hong Kong	LK	Sri Lanka
HM	Heard Island and McDonald Islands	LR	Liberia
HN	Honduras	LS	Lesotho
HR	Croatia	LT	Lithuania
HT	Haiti	LU	Luxembourg
LV	Latvia	NU	Niue

Country Code	Country	Country Code	Country
LY	Libyan Arab Jamahiriya	NZ	New Zealand
MA	Morocco	OM	Oman
MC	Monaco	PA	Panama
MD	Moldova, Republic of	PE	Peru
MG	Madagascar	PF	French Polynesia
MH	Marshall Islands	PG	Papua New Guinea
MK	Macedonia, The Former Yugoslav Republic of	PH	Philippines
ML	Mali	PK	Pakistan
MM	Myanmar	PL	Poland
MN	Mongolia	PM	Saint Pierre and Miquelon
MO	Macao	PN	Pitcairn
MP	Northern Mariana Islands	PR	Puerto Rico
MQ	Martinique	PS	Palestinian Territory, Occupied
MR	Mauritania	PT	Portugal
MS	Montserrat	PW	Palau
MT	Malta	PY	Paraguay
MU	Mauritius	QA	Qatar
MV	Maldives	RE	Reunion
MW	Malawi	RO	Romania
MX	Mexico	RU	Russian Federation
MY	Malaysia	RW	Rwanda
MZ	Mozambique	SA	Saudi Arabia
NA	Namibia	SB	Solomon Islands
NC	New Caledonia	SC	Seychelles
NE	Niger	SD	Sudan
NF	Norfolk Island	SE	Sweden
NG	Nigeria	SG	Singapore
NI	Nicaragua	SH	Saint Helena
NL	Netherlands	SI	Slovenia
NO	Norway	SJ	Svalbard and Jan Mayen
NP	Nepal	SK	Slovakia
NR	Nauru	SL	Sierra Leone
SM	San Marino	VE	Venezuela

Country Code	Country	Country Code	Country
SN	Senegal	VG	Virgin Islands, British
SO	Somalia	VI	Virgin Islands, U.S.
SR	Suriname	VN	Viet Nam
ST	Sao Tome and Principe	VU	Vanuatu
SV	El Salvador	WF	Wallis and Futuna
SY	Syrian Arab Republic	WS	Samoa
SZ	Swaziland	YE	Yemen
TC	Turks and Caicos Island	YT	Mayotte
TD	Chad	ZA	South Africa
TF	French Southern Territories	ZM	Zambia
TG	Togo	ZW	Zimbabwe
TH	Thailand		
TJ	Tajikistan		
TK	Tokelau		
TL	Timor-Leste		
TM	Turkmenistan		
TN	Tunisia		
TO	Tonga		
TR	Turkey		
TT	Trinidad and Tobago		
TV	Tuvalu		
TW	Taiwan, Province of China		
TZ	Tanzania, United Republic of		
UA	Ukraine		
UG	Uganda		
UM	United States Minor Outlying Islands		
US	Unites States		
USA	Unites States		
UY	Uruguay		
UZ	Uzbekistan		
VA	Holy See (Vatican City State)		
VC	Saint Vincent and the Grenadines		