Indiana Public Retirement System (INPRS)

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification

Table of Contents

Employer Reporting and Maintenance (ERM) Wage
and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 2 of 19

Wage and Contribution Payroll File Layout

The ERM application allows employers to upload wage and contribution payroll data using a file rather than entering each member individually. Using a file requires the use of the Wage and Contribution Payroll File Layout.

The ERM application allows employers to report wages and contributions, adjustments, missed regular wage and contributions, and settlement adjustments electronically. Employers either **1**) generate a bulk upload file (using the Wage and Contribution Payroll File Layout format outlined in this document), or **2**) be able to log into the ERM application and enter the wage and contribution information directly online.

If choosing to enter the wage and contribution payroll information directly into the ERM application, you are not required to generate a bulk upload file. However, the data required to be entered online is the same as what is outlined in this specification. This specification provides information for reporting wage and contribution payroll files using the bulk upload method:

- Important Definitions and Reporting Rules
- File Formatting and Structural Rules
- Wage and Contribution File Layout Field Details
  - o   File Header Record
  - o   Detail Member Transaction Records

Important Abbreviations and Definitions

Term	Definition
Employer and Submission Units	An Employer in ERM is the overarching sponsoring organization that participates in one or more of the funds (PERF, TRF, '77 Police/Fire, Judges', CE, PA, etc.). Each Employer must have at least one Submission Unit to which it is associated. A Submission Unit is the reporting group/entity and is associated with a single fund. Each Submission Unit has its own unique account number assigned called the Submission Unit ID. **Employers are required to submit a separate report for each Submission Unit they administer.** (Multiple Submission Units can be reported on the same wage and contribution file but it is divided into separate reports for each Submission Unit.) Employers who have one group of employees participating in one fund have only one Submission Unit. Fictitious examples of Employers with multiple Submission Units: **Example 1:** **Employer:** City of Elms - Submission Unit #1: City of Elms - Submission Unit No.: 1234-000 (public employees participating in PERF) - Submission Unit #2: City of Elms Police - Submission Unit No.: 7789-100 (police officers participating in '77 Police and Fire fund) - Submission Unit #3: City of Elms Fire Department - Submission Unit No.: 7789-200 (fire fighters participating in '77 Police and Fire fund) **Example 2:** **Employer:** Monumental School Corporation - Submission Unit #1: Monumental School Corporation Teachers - Submission Unit No.: 0024-120 (teachers participating in TRF) - Submission Unit #2: Monumental School Corporation Employees - Submission Unit No.: 1357-000 (public employees participating in PERF)
Last Check Date	This date is equal to the last Payroll Date an employee is included on once they have completely separated from employment. It is a required field if Last Day in Pay (LDIP) is reported. This date is used to signal whether all wage and contribution information for a member requesting a retirement or DC distribution has been received or is still

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 4 of 19

INPRS
INDIANA PUBLIC RETIREMENT SYSTEM

Term	Definition
	in progress. An employee's Last Check Date should occur on or after their Last Day in Pay.
Last Day in Covered Position	This date should be reported when an employee moves from a participating or covered position to a non-covered position, but remains employed with the employer in some capacity. This date signals when a member's creditable pension service should stop as well as the associated contributions for them. **NOTE:** A retirement and/or DC distribution cannot be processed until the employee has completely separated from employment and a Last Day in Pay has been reported.
Last Day in Pay	The last day an employee was employed in a covered or non-covered position. This is the date on which the employee/employer relationship is severed and the employee has no legal or contractual right to return to their position. In the event a member has been on a leave of absence (paid or unpaid) immediately preceding their termination, the date of the actual termination should be entered as the last day in pay and the date of the member's last pay check would be entered as the last check date; the last check date can be prior to the termination date. The member's termination life event, along with the last day in pay and last check date, should be entered in ERM immediately upon the member's termination. **NOTE:** A retirement and/or DC distribution cannot be processed until the employee has completely separated from employment and a Last Day in Pay has been reported.
Pay Period End Date	The ending date of the period for which the wage amount being reported was accrued or earned.
Pay Period Start Date	The beginning date of the period for which the wage amount being reported was accrued or earned.
Payroll Date	The date payroll information is considered final and disbursed to the employee (check, direct deposit date).

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 5 of 19

INPRS
INDIANA PUBLIC RETIREMENT SYSTEM

> **NOTE:** In other documents the various funds, systems, and plans may be abbreviated as follows:
>
> - 1977 Fund, 77 Fund, PF77 – 1977 Police Officers' and Firefighters' Pension and Disability Fund
> - CE, C&E, CAEP, EG&C - Excise, Gaming, and Conservation Officers' Retirement Plan
> - JU, JRS, JUDG – Judges' Retirement System
> - LE, LE DC, LE DB, LRS – Legislators' Retirement System (Defined Contribution or Defined Benefit)
> - PA, PARF – Prosecuting Attorneys' Retirement Fund
> - PERF, PE, PR2, PR3, PMCH – Public Employees' Retirement Fund Retirement Fund
> - TRF, TRFF, TR2, TMCH – Indiana State Teachers' Retirement Fund
>
> No matter how they are abbreviated, the abbreviations refer to these named funds, systems, and plans and often are referred to as "fund, "plan", or "system".

- The wage and contribution payroll file specification applies to the following funds/systems:
  - PERF – Public Employees' Retirement Fund
    - PMCH – PERF My Choice
  - TRF – Teachers' Retirement Fund
    - TMCH – TRF My Choice
  - 77 – 1977 Police Officers' and Firefighters' Pension and Disability Fund (1977 Fund)
  - JU – Judges' Retirement System (JRS)
  - PA – Prosecuting Attorneys' Retirement Fund (PARF)
  - CE – State Excise Police, Gaming Agent, Gaming Control Officer and Conservation Enforcement Officers' Retirement Plan, now referred to as the Excise, Gaming, and Conservation Officers' Retirement Plan (EG&C)

- A wage and contribution payroll report (either file upload or entered online) is expected to be submitted from each employer based on their payroll frequency (e.g., weekly, semi-monthly, bi-weekly, etc.). Payroll frequency and payroll dates are collected and stored in the ERM application prior to implementation for each individual Employer and their associated Submission Unit(s).

- A wage and contribution payroll record is expected to be reported for each member unless they experience a Life Event such as a leave of absence (LOA), the member has been terminated or the member is no longer serving in a position that is covered by the respective plan. If the life event has not already been entered in ERM the life event and effective date must be included in the appropriate fields on this report.

- One or more wage and contribution payroll files may be uploaded/submitted for a single payroll date (e.g., if members were mistakenly left off the original wage and contribution payroll file upload report, or if an employer has multiple payroll runs with the same payroll date and does not want to consolidate them into a single payroll record).

- **Each wage and contribution payroll file must be associated with one, and only one, payroll date** (denoted in the Header Record detail below). Detail member transaction records associated with a different payroll date should be handled separately through the ERM application or included in a separate payroll file upload. Including records that have different Pay Period Start/End Dates is acceptable as long as each record on the file has the SAME payroll date. The wage and contribution payroll file can be a mix

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 6 of 19

of Regular Pay and Adjustments (a previously submitted Regular Pay) as long as each detail member transaction record included has the SAME payroll date.

Example: Semi-monthly payroll frequency

- Pay Period Start Date – 1st and 16th of each month
- Pay Period End Date – 15th and last day of each month
- Payroll Dates – 5th and 20th of each month

Scenario:

- Payroll is processed on June 5th and reported shortly thereafter (via file upload in ERM) for the Pay Period Start/End Date of May 16th through May 31st).
- After the payroll has been reported for the June 5th submission, the employer notices that an adjustment to a member's wage and contribution amounts need to be made for the May 16th to May 31st time period that was already submitted. The employer determines the adjustment is processed on the next payroll date, June 20th.

How to report these transactions:

- The employer should report both records, Regular Pay and Adjustment, with a payroll date of June 20th (denoted in the Header Recorded). If creating a single wage and contribution payroll file upload for June 20th, the member should be listed with two separate detail transaction records. One for the Regular Pay record with a Pay Period Start/End Date of June 1st to June 15th, and a second Adjustment record with a Pay Period Start/End Date of May 16th to May 31st.

Note that the calculation for the ER Share is different for PERF Hybrid/TRF Hybrid members than it is for PERF/TRF My Choice: Retirement Savings Plan (formerly ASA Only Plan) members. The calculation is provided in the Rules and Information section of the ER Share field in the File Layout Field Details section below.

PERF employers that offer both the Hybrid Fund and the My Choice Plan to their members should only report the member's Wages until the member makes a plan election or defaults into the designated plan per the employer's resolution. TRF employers should only report member's Wages and service days until the member makes a plan election or defaults into the designated plan per IC 5-10.4-8, Once the member is enrolled into the plan of their choice, the employer is required to submit the proper contributions for the plan selected from the member's date of hire through the date the selection was made.

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 7 of 19

File Formatting and Structural Rules

- Contribution records are read sequentially. The Header record must be first, followed by the Detail member transaction record(s).

- Valid file format for the upload file is a pipe delimited (|) text file (.txt extension) for the header and detail records.

- Records with invalid data (text in numeric field, invalid characters, etc.) results in structural errors immediately upon upload.

- Fields listed as 'Optional' are not required for processing.

- A field listed as 'Conditional' is only required if the 'Optional' field it is associated with is included.

- If 'Optional' fields do not have data to report, insert a pipe (|) to indicate the end of the field.

- All amount fields, such as the Pensionable Wages, **should include a decimal point and no comma**. For example, the amount $1,847.17, should be reported as 1847.17.

- If the record is defined as Regular Pay or Missed Regular Wage and Contribution, the wage and contribution amount fields cannot be less than zero.

- If the record is defined as a Regular Pay Adjustment or a Settlement Adjustment, positive and negative amount fields are acceptable.

- If the Regular Pay Adjustment or a Settlement Adjustment amount being reported is negative, a hyphen at the beginning of the amount should be included, e.g., a negative amount of ($500.00) should be entered as -500.00 in the appropriate amount field.

Some fields are not applicable for all funds (see Rules and Information column for each field). If fields do not include data, insert a pipe (|) to indicate the end of the field. The value entered for the Submission Unit Fund field (either PERF, TRF, 77, JU, PA, or CE) determines whether or not ERM reads and processes the field on that payroll file.

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 8 of 19

File Layout Field Details

File Header Record

The header record is a summary of the detail member wage and contribution payroll data being reported. The header record includes the Payroll Date and the number of records included in the detail member transactions. Insert a pipe (|) at end of each field.

Table 1: File Header Record

HEADER RECORD						
#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information
1	8	R	Payroll Date The date the payroll was distributed to employees	Date MMDDYYYY	05202011	• **All Funds** • The date the payroll was distributed to employees (check, direct deposit). • All of the detail transactions must be associated with this payroll date
2	9	R	Row Count Number of rows in the file that contain data to be uploaded.	Integer No Commas	1877	• **All Funds** • The number of transaction records included in the file to be uploaded. • This number is compared with the actual number of records ERM reads to ensure all records were captured in the upload.

Detail Contribution Transaction Records

The detail member wage and contribution transactions for Regular Pay, Regular Pay Adjustments or Settlement Adjustments being reported for the members of a Submission Unit. Insert a pipe (|) at end of each field. If fields do not include data, insert a pipe (|) to indicate the end of the field.

Table 2: Detail Contribution Transaction Records

DETAIL CONTRIBUTION TRANSACTION RECORDS						
#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information
1	5	O[1]	Unused Field	**Alphanumeric**		• **All Funds** • Only applies to specific employers
2	7	R	Submission Unit Number This was formerly the 7-digit Employer Number. The new field name is the Submission Unit Number.	**Alphanumeric** No Hyphens Numbers only	0115000	• **All Funds** • Submission Unit is represented by 7 digits in two parts – 4 digits and 3 digits. • PERF: Typically, 4 digits, followed by 3 zeros. Fill in all digits. (e.g., 0550-000 is 0550000) • TRF: Typically, 2 digits representing the Employer Account Number, followed by the Unit Code which is 1 – 3 digits. Fill in all digits. (e.g., 99-12 is 0099012)

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 9 of 19

DETAIL CONTRIBUTION TRANSACTION RECORDS

#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information
3	4	R	Submission Unit Fund This is the Retirement Fund of the Submission Unit that is reporting Wages and Contributions.	Alphanumeric	PERF	• All Funds • Valid Values: PERF, TRF, PA, JU, 77, CE • Defines which Retirement Fund this Submission Unit reports Wages and Contributions to.
4	9	R^2	Social Security Number 9 digit Social Security Number of the member (zero fill) ^{2} Require at least 2 of the following: – Social Security Number – Pension ID – Last Name	Integer 9 Digits No Hyphens	303030303	• All Funds • 2 of 3 Fields required for member validation.

Table 3: Detail Contribution Transaction Records, ERM

DETAIL CONTRIBUTION TRANSACTION RECORDS

ERM Fields

#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information
5	9	R^2	Pension ID 9-digit Pension ID assigned to the member (zero fill) ^{2} Require at least 2 of the following: – Social Security Number – Pension ID – Last Name	Integer 9 digits Right Justified Zero Filled	000045123	• All Funds • 2 of 3 Fields required for member validation. • Is 9 digits, right justified and zero filled. • Exists in TRF as TRF Number
6	30	R^2	Last Name of member A – Z and special characters. ^{2} Require at least 2 of the following: – Social Security Number – Pension ID – Last Name	Alphanumeric	O'Connor-Jones	• All Funds • 2 of 3 Fields required for member validation. • A – Z. • May contain special characters. • May contain spaces within the last name. • If the member has a last name change, they must contact PERF/TRF to change their name in the system to ensure that it does not kick out as an invalid match.

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 10 of 19

INPRS
INDIANA PUBLIC RETIREMENT SYSTEM

		DETAIL CONTRIBUTION TRANSACTION RECORDS				
		ERM Fields				
#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information
7	9	O	Pensionable Wages Wage amount for member	**Integer** Include Decimal No Commas	1849.17	• **All Funds** • Wage amount for the member for this pay period. • Maximum of 9 digits, if greater than 0. • $1849.17 is entered as 1849.17 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • ($500.00) is entered as -500.00 • Include the decimal. • For PERF employers offering both plans, only the member's Wages should be submitted until the member makes a plan election. • For TRF employers, only the member's Wages (regular, FSP, severance) and Service Days should be submitted until the member makes a plan election.
8	9	O	Mandatory Post-tax Contributions 3% Mandatory Contribution paid by Employee - Post-tax	**Integer** Include Decimal No Commas	54.47	• **All Funds** • Mandatory Post-tax contributions for the member for this pay period. • Maximum of 9 digits, if greater than 0. • $54.47 is entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • ($34.23) is entered as -34.23 • Include the decimal. • For TRF members electing the My Choice Plan the mandatory contributions must be submitted by the employer as pre-tax.
9	9	O	Mandatory Pre-tax Contributions 3% Mandatory Contribution paid by Employer - Pre-tax	**Integer** Include Decimal No Commas	54.47	• **All Funds** • Mandatory Pre-tax contributions for the member for this pay period. • Maximum of 9 digits, if greater than 0. • $54.47 is entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • ($34.23) is entered -34.23 • Include the decimal. • For TRF members electing the My Choice Plan the mandatory contributions must be submitted by the employer as pre-tax.

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 11 of 19

INPRS
INDIANA PUBLIC RETIREMENT SYSTEM

				DETAIL CONTRIBUTION TRANSACTION RECORDS		
				ERM Fields		
#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information
10	9	O	**Employer Share** Employer contribution [1] This only applies to employees enrolled in the Voluntary Pre-Tax plan prior to 1/1/2018.	**Integer** Include Decimal No Commas	54.47	• **All Funds** • Employer Share for the member for this pay period. • Maximum of 9 digits, if greater than 0. • $54.47 is entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • ($34.23) is entered as -34.23 • Include the decimal. • **For PERF employers offering both plans:** • Employer Share for Hybrid members= Member's Wages x ER Share Percent • Employer Share for My Choice members= [(Normal Cost % x Member's Wages) + (Supplemental Cost % x Member's Wages) + (Matching Component % x (Member's Voluntary Pre-Tax amount[1] + Member's Voluntary Post-Tax amount)] See NOTE. • **For TRF employers:** • Employer Share for Hybrid members = (Member's Wages – FSP Wages) x ER Share Percent • Employer Share for My Choice members = {[Normal Cost % x (Member's Wages – FSP Wages)] + [(Supplemental Cost % x (Member's Wages – FSP Wages)]}
11	9	O[3]	**FSP Wages** [3] TRF Only FSP (Federally Supported Program) Wages	**Integer** Include Decimal No Commas	1554.47	• **TRF ONLY** • FSP Wages for the member for this pay period. • Maximum of 9 digits, if greater than 0. • $1554.47 is entered as 1554.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • ($34.23) is entered as -34.23 • Include the decimal.
12	9	O[3]	**FSP Contributions** [3] TRF Only FSP (Federally Supported Program) Contributions	**Integer** Include Decimal No Commas	54.47	• **TRF ONLY** • FSP Contributions for the member for this pay period. • Maximum of 9 digits, if greater than 0. • $54.47 is entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • ($34.23) is entered as -34.23 • Include the decimal.

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 12 of 19

INPRS
INDIANA PUBLIC RETIREMENT SYSTEM

DETAIL CONTRIBUTION TRANSACTION RECORDS

ERM Fields

#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information
13	9	O[3]	HEP Contributions [3] TRF Only HEP (Higher Education Program) Contributions	**Integer** Include Decimal No Commas	54.47	• **TRF ONLY** • HEP Contributions for the member for this pay period. • Maximum of 9 digits, if greater than 0. • $54.47 is entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • ($34.23) is entered as -34.23 • Include the decimal.
14	3	O[3]	Credited Days [3] TRF Only Credited Days worked	**Integer**	10	• **TRF ONLY** • Credited Days for the member for this pay period. • Maximum of 3 digits, if greater than 0. • Maximum of 2 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • TRF service days must be submitted along with the wages during the period from the member's date of hire until the member makes a plan election.
15	9	O	Member Voluntary Post-tax Contributions Amount the member has voluntarily contributed after taxes have been taken out	**Integer** Include Decimal No Commas	54.47	• **All Funds** • Member Voluntary Post-tax Contributions for the member for this pay period. • Maximum of 9 digits, if greater than 0. • $54.47 is entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • ($34.23) is entered as -34.23 • Include the decimal.
16	9	O	Member Voluntary Pre-tax Contributions Amount the member has voluntarily contributed before taxes have been taken out. This only applies to employees enrolled prior to 1/1/2018.	**Integer** Include Decimal No Commas	54.47	• **All Funds** • Member Voluntary Pre-tax Contributions for the member for this pay period. • Maximum of 9 digits, if greater than 0. • $54.47 is entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • ($34.23) is entered as -34.23 • Include the decimal.

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 13 of 19

INPRS
INDIANA PUBLIC RETIREMENT SYSTEM

DETAIL CONTRIBUTION TRANSACTION RECORDS

ERM Fields

#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information
17	8	O	**Last Day in Covered Position** Used if member is moving from a covered position to a non-covered position and represents the last day the member worked in the covered position.	**Date** MMDDYYYY	08262011	• **All Funds** • Used when a member moves from a PERF/TRF-covered position to a non-covered position. • Represents the last day the member worked in the covered position.
18	8	O	**Last Day in Pay** Date the Member's Employment was Terminated (Leave of Absence types and dates are in the Member Maintenance upload or online) The last day the member worked in a covered position if member was terminated.	**Date** MMDDYYYY	10072011	• **All Funds** • Represents the last day the member worked in a PERF/TRF-covered or non-covered position if the member was terminated.
19	8	C[4]	**Last Check Date** [4] Mandatory if Last Day in Pay is entered. Date of the last check.	**Date** MMDDYYYY	10212011	• **All Funds** • Conditional field • Mandatory if Last Day in Pay is entered. • Represents the date of the member's last check.
20	9	O	**Severance Wages** Wages received as severance	**Integer** Include Decimal No Commas	2554.47	• **All Funds** • Severance Wages (Full Amount) • Maximum of 9 digits, if greater than 0. • $2554.47 is entered as 2554.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • ($34.23) is entered as -34.23 • Include the decimal.
21	9	O	**Severance - Mandatory Post-tax Contributions** Severance - 3% Mandatory Contribution paid by Employee on Severance Wages - Post-tax	**Integer** Include Decimal No Commas	54.47	• **All Funds** • Mandatory Post-tax Contributions on Severance Wages. • Maximum of 9 digits, if greater than 0. • $54.47 is entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • ($34.23) is entered as -34.23 • Include the decimal. • For TRF members electing the My Choice Plan the mandatory contributions must be submitted by the employer as pre-tax.

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 14 of 19

INPRS
INDIANA PUBLIC RETIREMENT SYSTEM

DETAIL CONTRIBUTION TRANSACTION RECORDS

ERM Fields

#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information
22	9	O	Severance - Mandatory Pre-tax Contributions Severance - 3% Mandatory Contribution paid by Employer on Severance Wages - Pre-tax	**Integer** Include Decimal No Commas	54.47	• **All Funds** • Mandatory Pre-tax Contributions on Severance Wages. • Maximum of 9 digits, if greater than 0. • $54.47 is entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • ($34.23) is entered as -34.23 • Include the decimal. • For TRF members electing the My Choice Plan the mandatory contributions must be submitted by the employer as pre-tax.
23	9	O	Severance - Employer Share [1] This only applies to employees enrolled in the Voluntary Pre-Tax Contribution plan prior to 1/1/2018.	**Integer** Include Decimal No Commas	54.47	• **All Funds** • Employer Share on Severance Wages. • Maximum of 9 digits, if greater than 0. • $54.47 is entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • ($34.23) is entered as -34.23 • Include the decimal. • **For PERF employers offering both plans:** • Severance - Employer Share for Hybrid members = Member's Severance Wages x ER Share Percent • Severance - Employer Share for My Choice members = [(Normal Cost % x Member's Severance Wages) + (Supplemental Cost % x Member's Severance Wages) + (Matching Component % x (Member's Voluntary Pre-Tax amount[1] + Member's Voluntary Post-Tax amount)] See NOTE. • **For TRF employers** • Severance Employer Share for Hybrid members= Member's Severance Wages x ER Share Percent • Severance Employer Share for My Choice members= [Normal Cost % x Member's Severance Wages) + (Supplemental Cost % x Member's Severance Wages)]

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 15 of 19

INPRS
INDIANA PUBLIC RETIREMENT SYSTEM

DETAIL CONTRIBUTION TRANSACTION RECORDS

ERM Fields

#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information
24	9	O	**Severance - Member Voluntary Post-tax Contributions** Amount the member has voluntarily contributed on Severance Wages after taxes have been taken out	**Integer** Include Decimal No Commas	54.47	• **All Funds** • Member Voluntary Post-tax Contributions on Severance Wages. • Maximum of 9 digits, if greater than 0. • $54.47 is entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • (\$34.23) is entered as -34.23 • Include the decimal.
25	9	O	**Severance - Member Voluntary Pre-tax Contributions** Amount the member has voluntarily contributed on Severance Wages before taxes have been taken out This only applies to employees enrolled prior to 1/1/2018.	**Integer** Include Decimal No Commas	54.47	• **All Funds** • Member Voluntary Pre-tax Contributions on Severance Wages. • Maximum of 9 digits, if greater than 0. • $54.47 is entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • (\$34.23) is entered as -34.23 • Include the decimal.
26	8	R	**Pay Period Start Date** Beginning of the payroll accrual period	**Date** MMDDYYYY	05012011	• **All Funds** • Date the Payroll Period began for the reported record
27	8	R	**Pay Period End Date** End of the payroll accrual period	**Date** MMDDYYYY	05142011	• **All Funds** • Date the Payroll Period ended for the reported record
28	1	R	**Record Type** Specifies the type of record being uploaded.	**Alpha**	R	• **All Funds** • Represents the record type of this transaction • **Valid Values:** R, A, S, M R = Regular Pay A = Adjustment to Regular Pay S = Settlement Adjustment M = Missed Regular Wage and Contribution

Example:

- Submission Unit Number = 1234-567
- 5 detail contribution transaction records (3 Regular Pay, 1 Missed Reporting and 1 Adjustment to Regular Pay).
- Payroll date = 6/24/2011

Sample Layout:

06242011|5|

|1234567|PERF|313131313||Freeney|4118.55| |123.55|288.30||||||||||||||06052011|06182011|R|

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 16 of 19

INPRS
INDIANA PUBLIC RETIREMENT SYSTEM

```
|1234567|PERF|204204204||Addai|3608.07|        |698.15|232.71||||||||||||||||06052011|06182011|R|

|1234567|PERF|512005251||Clark|903.61|        |27.10|25.98||||||||||||||||06052011|06182011|R|

|1234567|PERF|213005121||Manning|-73.30|        |-2.20|-5.13||||||||||||||||05222011|06042011|A|

|1234567|PERF|213005121||Manning|1682.26|        |50.47|117.76||||||||||||||||06052011|06182011|M|
```

> **NOTE:** **PERF My Choice Political Subdivision/Local Government**
> **Employer Contributions (Supplemental Cost):**
>
> **Prior to July 1, 2015** – if the employer joined the fund prior to this date supplemental cost applies. Political subdivisions must make a supplemental cost toward the fund's actuarial unfunded liability. Refer to the Employer Contribution Rate Information page on the INPRS website for the current rate.
>
> **On or after July 1 2015** – supplemental cost does not apply.

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Appendix A

Open the W&C Template

1. In **Column A**, Agency, if SU 9100000, enter the agency code for the member.

2. In **Column B**, SU #, enter the 7 digit submission unit number

3. In **Column C**, Fund, enter FUND (must be all caps)

4. In **Column D**, SSN, enter full SSN (no spaces or dashes): must enter 2 of 3 identifiers

5. In **Column E**, PID, enter member PID (9 digits): must enter 2 of 3 identifiers

6. In **Column F**, Last Name, enter member last name: must enter 2 of 3 identifiers

7. In **Column G**, Wages, enter the member's wages for the pay period

8. In **Column H**, Mandatory Post-Tax, enter the member's post-tax contributions, if any

9. In **Column I**, Mandatory Pre-Tax, enter the member's pre-tax contributions, if any

10. In **Column J**, Employer Share, enter the employer share contributions, if any FOR PERF ASAO EMPLOYERS ONLY:

11. If the member is in the PERF Hybrid plan, enter the employer share contributions in **Column J**.

12. If the member is in the My Choice ASA plan, enter the combined normal and supplemental cost in **Column J**.

13. If the member is still Undecided, no contribution amounts should be entered.

14. In **Column K**, FSP Wages, if a TRF employer, enter the member's fsp wages, if any

15. In **Column L**, FSP Contribs, if a TRF employer, enter the member's fsp contributions, if any

16. In **Column M**, HEP Contribs, if a university employer, enter the member's hep contributions

17. In **Column N**, Service Days, if a TRF employer, enter the number of days worked in the pay period

18. In **Column O**, Voluntary Post-Tax, enter the member's voluntary post-tax contributions, if any

19. In **Column P**, Voluntary Pre-Tax, enter the member's voluntary pre-tax contributions, if any

20. In **Column Q**, LDIP, enter the member's last day in a covered position, if applicable. Format is mmddyyyy.

21. In **Column R**, LDIP, enter the member's last day in pay, if applicable. Format is mmddyyyy.

22. In **Column S**, LCD, enter the member's last check date, if applicable. Format is mmddyyyy.

23. In **Column T**, Severance Wages, enter the member's severance wages, if applicable

24. In **Column U**, Sev Mand Post-Tax, enter the member's severance post-tax contributions, if applicable

25. In **Column V**, Sev Mand Pre-Tax, enter the member's severance pre-tax contributions, if applicable

26. In **Column W**, Sev Er Share, enter the severance employer share contributions, if applicable

27. In **Column X**, Sev Vol Post-tax, enter the member's voluntary post-tax contributions, if any

28. In **Column Y**, Sev Vol Pre-Tax, enter the member's voluntary pre-tax contributions, if any

29. In **Column Z**, Period Start Date, enter the pay period start date in mmddyyyy format

Employer Reporting and Maintenance (ERM) Wage and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 2 of 19

30. In **Column AA**, Period End Date, enter the pay period end date in mmddyyyy format

31. In **Column AB**, Record Type, enter the appropriate record type for the transactions (must be in caps)

32. Enter the payroll date to be used during the upload process in **Cell A1**. Format is mmddyyyy.

33. Enter the number of rows of member transactions in **Cell B1**.

34. Delete the blank **Row 2** and the **Header Row 3**.

35. File > Save As > CSV (Comma delimited, with delimiter set to |)

36. Control Panel > Language > Change date, time or number formats > Additional Settings > List Separator: (change , to |) > Apply
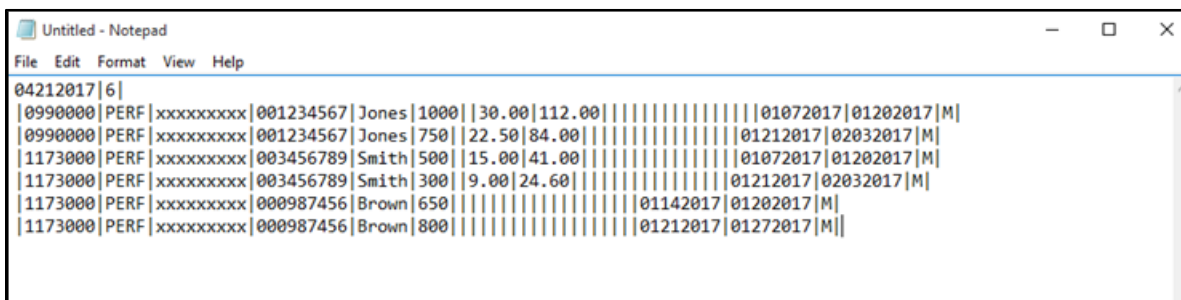
37. Close the Excel file

Locate the CSV File and Open with Notepad

Figure 1: CSV file in Notepad
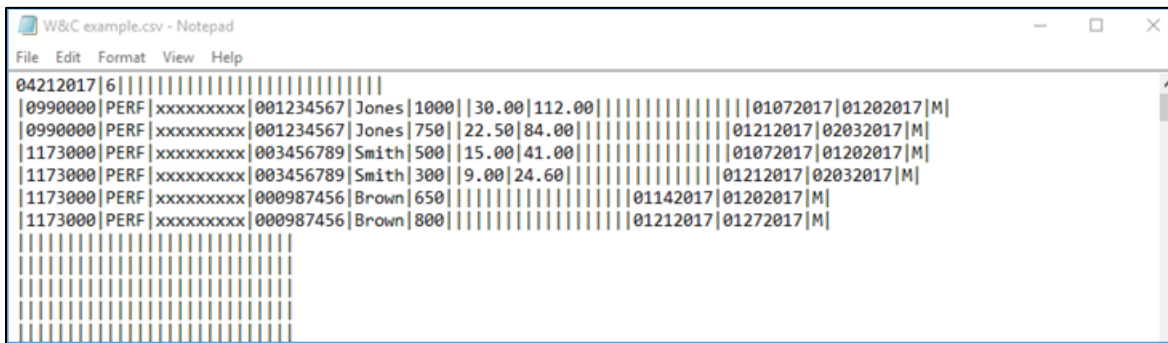
1. Delete the extra pipes at the end of the header row; there should only be one pipe at the end. Highlight the rows of populated data and copy

2. File > New > Don't Save > Paste

Figure 2: CSV file in Notepad

3. **Save** the Text file **Close** the Text file

4. This is the file to be uploaded into ERM using the Wage & Contribution File Upload process

Employer Reporting and Maintenance (ERM) Wage
and Contribution (W&C) File Layout Specification
Approved: 04/01/2024
Version: 10.0

Page 3 of 19