

ATTACHMENT B – BASELINE PAYROLL EMPLOYER REPORTING REQUIREMENTS

(Compliance with these baseline requirements will be evaluated during the July 1, 2024 to June 30, 2025 Compliance Review and Evaluation Period)

Payroll Reporting	Objective	Payroll Employer Reporting Requirements
<p>Payroll transactions should be submitted using the semi-monthly payroll transactions file.</p> <p>The Payroll Information Template will be accepted during this period to correctly report adjustments.</p> <p>The Payroll File Layout and Payroll Information Template can be found on the ERS website at: Employers » Employers Forms</p>	<p>Provide the required payroll transactions to ERS in the correct earning periods and pay fields and submit transactions in the correct submission format within the given time requirements.</p>	<ol style="list-style-type: none"> 1. Submission Format – Employers shall submit current semi-monthly payroll transactions using the 600-byte layout, version 2. 2. Submission Timing – Employers shall submit semi-monthly files within five (5) business days after the report period end date. 3. Lump Sum Payments – Employers shall report lump sum payments in the correct semi-monthly earning period(s) in which the payment(s) are earned. 4. Retroactive Salary Increases – Employers shall report retroactive salary increases in the correct semi-monthly earning period(s) in which the payment(s) are earned. Note: Retroactive salary increases associated with Act 46 (SLH 2023) require ERS certification before reporting. 5. Workers’ Compensation – Employers shall report workers’ compensation payments in the correct semi-monthly earning period(s) in which the payment(s) are earned. 6. Pay Reported to Appropriate ERS Pay Fields and File Layout – <ol style="list-style-type: none"> a. Employers shall report pay in the appropriate pay field according to ERS-approved pay type list. b. Employers shall report pay in the appropriate pay field according to the Work Report Layout in the November 16, 2022 memo for:

Payroll Reporting	Objective	Payroll Employer Reporting Requirements
		<ul style="list-style-type: none"> i. 100% Base Rate Pay – 100% FTE semi-monthly ‘basic rate of pay’ amount. ii. Regular Pay Amount - Only normal periodic payments for money for service which accrues on a regular basis in proportion to the service performed, adjusted for leave without pay and FTE, should be reported in this field. iii. Non-Basic Rate Pay Amount - Only ERS-eligible compensation that is not part of base rate of pay and applicable to both Tier 1 and 2. iv. Tier 1 Other Pay Amount - Only ERS-eligible compensation applicable to Tier 1. <p>7. Overpayment Adjustment Reporting – Employers shall report corrections to ERS-eligible compensation due to overpayment, including the correct earnings for the period for all applicable fields. In addition, if employer’s current handling of overpayment adjustments negatively impacts other periods, correction(s) to those periods shall be included in the report to the ERS.</p> <p>8. Corrections Submission Timing – Corrections for items #3 through #7 above shall be reported within sixty (60) days following submission of the initial file.</p> <p>Note: For items #3 through #7 above, the Payroll Information Template will be accepted during the period July 1, 2024 to June 30, 2025 to correctly report the above information.</p>