

Chapter 3. Employer Reporting

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Employer Reporting

Employers submit monthly reports to VRS electronically. Your reports may be submitted through the VRS employer reporting Web site, known as WebER or through the employer bulletin board system. The method of reporting varies based on an employer's technological capabilities. Some benefits of using electronic reporting are:

- Reports are prepared and balanced before being submitted to VRS.
- Output from your payroll system creates the electronic files you submit to VRS.
- Reports are processed faster because VRS does not need to key and balance the changes.
- Most demographic changes can be reported on your electronic file rather than completing a Request for Member Information Change (VRS-48) for each member change.

Our ability to provide your employees with timely and accurate information depends on you reporting timely and accurate information to VRS.

Reporting late or inaccurate information may delay and negatively affect the accuracy of the following:

- Estimates of benefits
- Member Benefit Profiles
- Purchase of service cost letters
- Refunds
- Retirement benefits

Electronic reporting can increase your agency's reporting efficiency. If your agency does not report electronically, please contact Employer Reporting at 1/888/VARETIR (827-3847) for information about changing your reporting

method.

Your first payroll report must be submitted manually.

MAKING THE FIRST REPORT TO VRS

If you are a new employer, download the necessary forms and instructions from the VRS Web site (www.varetire.org) before you make your first monthly report. In addition, VRS provides training for persons responsible for submitting reports. You must submit your first report to VRS manually, even if future reports will be submitted electronically.

The first time you report to VRS, you must provide both a Monthly Membership Report (VRS-1500) and a Monthly Contribution Worksheet (VRS-52).

Use the Monthly Contribution Worksheet (VRS-52) to list your current month contribution totals for creditable compensation, life insurance, health insurance credit, and Virginia Sickness and Disability Program (VSDP), if applicable.

To complete these forms, refer to Chapter 2 “Membership” for directions.

Fax the completed forms to 1-804-692-0989 or mail them to:

**Virginia Retirement System
Employer Reporting
P.O. Box 2500
Richmond, VA 23218-2500**

SPECIAL REPORTING ISSUES

Workers' Compensation

When a member is paid in part by Workers' Compensation and in part by your agency, the member and employer must continue to make retirement contributions and pay group life insurance premiums. Contributions and premiums are paid based on the full creditable compensation prior to the member receiving Workers' Compensation payments.

If the employee is being paid completely by Worker's Compensation, the only time you can report the member is if your policy allows it and you are paying the 5% member contribution on behalf of your employees.

Otherwise, the employer must report the member to VRS as being on leave without pay (LWOP). No retirement contributions are paid, and no VRS service or salary credit is earned. Life insurance coverage may be maintained for up to 24 months.

Note: This does not apply to members participating in the VSDP.

Contract Member Hired after the Start Date of a Normal Contract

When a member starts a contract later in the year, the employer must report the contract length, creditable compensation and life insurance based on the annual salary as if the member had started at the beginning of the contract. The annual salary should not be pro-rated.

To calculate the creditable compensation and life insurance, divide the annual salary by the number of times reported (9, 10, or 11). Report this amount each month until the end of the contract period.

Educational Leave with Partial and Half Pay

You should not report retirement contributions for members on educational leave with less than half pay. Such members are considered to be on leave without pay and the member should be reported with life base pay in order to continue coverage under the group life insurance program, for up to a maximum of 24 months.

Continue to report retirement contributions and group life insurance for members on educational leave with at least half pay. Contributions are based on the member's full salary, and the member earns full salary and service credit.

H1B Visas

Because members with H1B Visas can work in the U.S. for six years before being required to leave for at least a year, it is possible to meet the vesting requirement of five years. Therefore, members who possess a H1B Visa should be reported for retirement and group life insurance purposes.

VRS requires the member's ITIN number or a Social Security number to report taxation information on retirement benefits or refunds on contributions to the Internal Revenue Service. If the employee does not yet have an ITIN or Social Security number, use a dummy number to report the member to VRS. The number begins with 80, followed by your five digit employer code, followed by two additional numbers. (e.g., 803015801) Assign a dummy number to only one employee and do not reuse the number. Once the employee receives either the ITIN or Social Security number, submit the change to VRS.

Military Differential Pay

The military differential pay that the State pays employees who are called to active duty military is taxable. The differential pay is the difference between the employee's State salary that would have been paid (had they not been called to active duty) and their military pay. This differential pay should not be reported for retirement purposes. Continue to report the member as leave without pay.

Creditable Compensation Limits

The Internal Revenue Code (IRC) limits the amount of annual compensation that may be used to calculate a retirement benefit. The current limits for the Plan Year beginning July 1, 2011 are \$360,000 for members whose membership date is before July 1, 1996 and \$245,000 for members whose membership date is on or after July 1, 1996. The limits for the Plan Year that will begin July 1, 2012 are \$375,000 for members whose membership date is before July 1, 1996 and \$250,000 for members whose membership date is on or after July 1, 1996.

If the employee is paying the 5% member paid contribution, do not withhold the 5 percent member contribution on the excess salary. Instead, pay it to the member as wages. If you are paying the 5% member contribution on the behalf of your employees, the contribution on the excess salary may be contributed to an alternative type of retirement plan, such as an IRC 401(a), 403(b) or 457 plan, that the employee is enrolled in for retirement purposes. Please consult with a benefits specialist or benefits counsel regarding the requirements for establishing this type of arrangement for the excess contributions.

REPORTING EMPLOYEE INFORMATION TO VRS

After you have submitted your first month's reports, you may use the Employer Payroll Reporting Software package on a personal computer to create a database of your employees who are covered under VRS. Each month you can use the database to report and maintain accurate retirement, group life insurance, and health insurance credit (if applicable) information for your employees. For subsequent months, the package allows you to make any adjustments to your database and to report your payroll information to VRS. Each month is maintained as a unique database file.

In addition to contribution information, some demographic data may be reported for your VRS members. For demographic information that cannot be reported or changed using the VRS software package, complete a Request for Member Information Change (VRS-48) and send to VRS. More information about the software package can be found in the "Employer Payroll Reporting Software User Manual" available by calling VRS toll-free at 1/888/VARETIR (827-3847).

VRS WebER Reporting

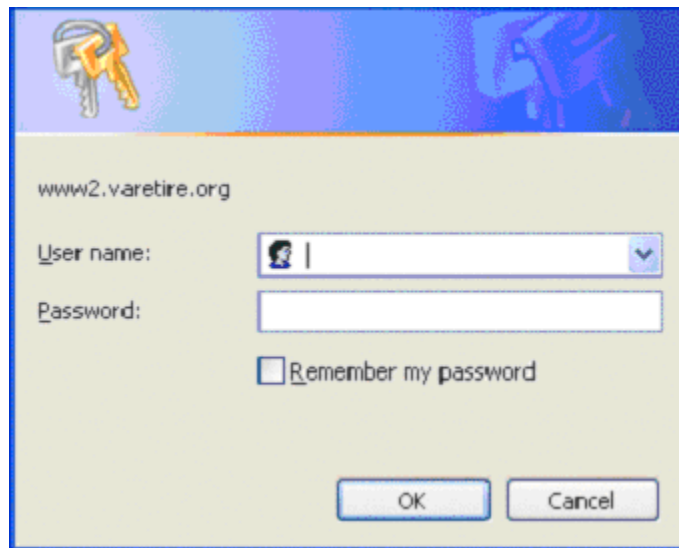
WebER, the VRS web-based reporting system, allows you to submit reports electronically, safely and securely over the Internet, using the files created by the software package. (If you have the capability to download reporting information from your mainframe system, you do not have to use the VRS

WebER allows you to submit your payroll safely and securely over the Internet.

software package to report using WebER, but must use the VRS file layout.) You must have a user name and password to access WebER. If you would like to become a WebER reporter, contact Employer Reporting at 1/888/VARETIR (827-3847).

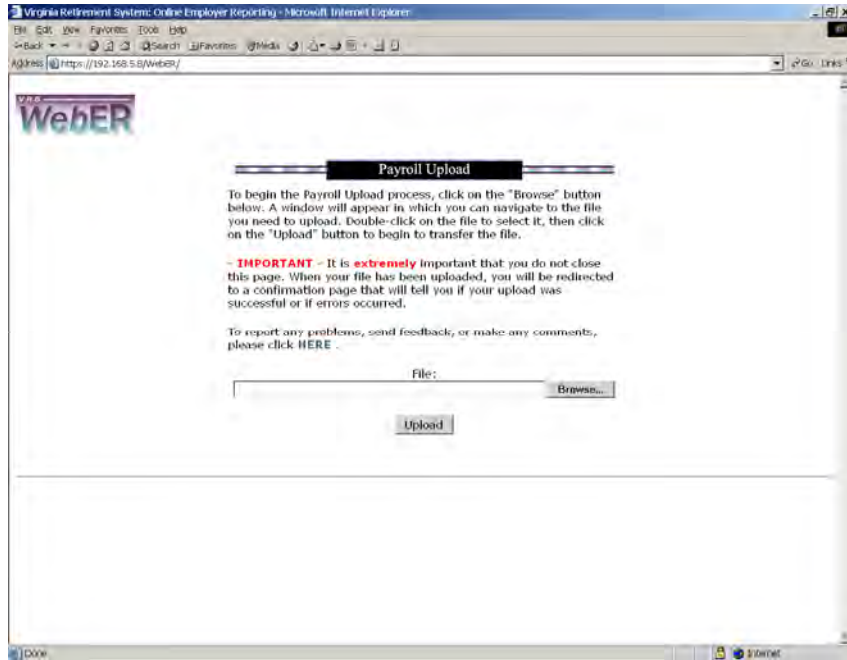
Once you are ready to submit your payroll, follow the steps below.

1. Log onto the Employer Reporting Web site. Enter your user name and password and click OK. (WebER welcome screen displays).

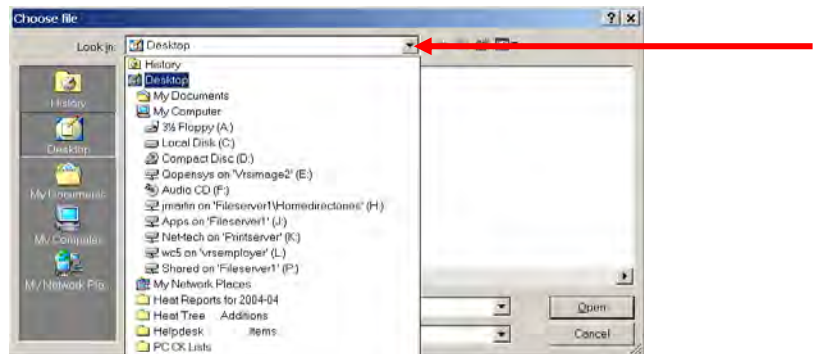


The image shows a login form for the WebER system. At the top left, there is an icon of two keys. The form has a light beige background and a blue header. The URL "www2.varetire.org" is displayed at the top. Below the URL, there are two input fields: "User name:" and "Password:". The "User name:" field contains a small icon of a person and a dropdown arrow. Below the password field is a checkbox labeled "Remember my password". At the bottom of the form, there are two buttons: "OK" and "Cancel".

After a successful login, the following screen appears:

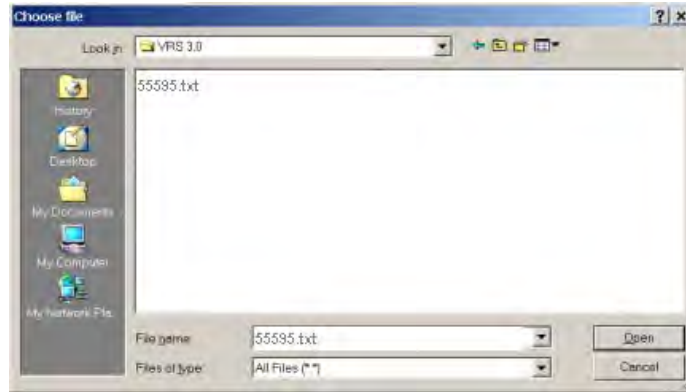


2. Select Browse.

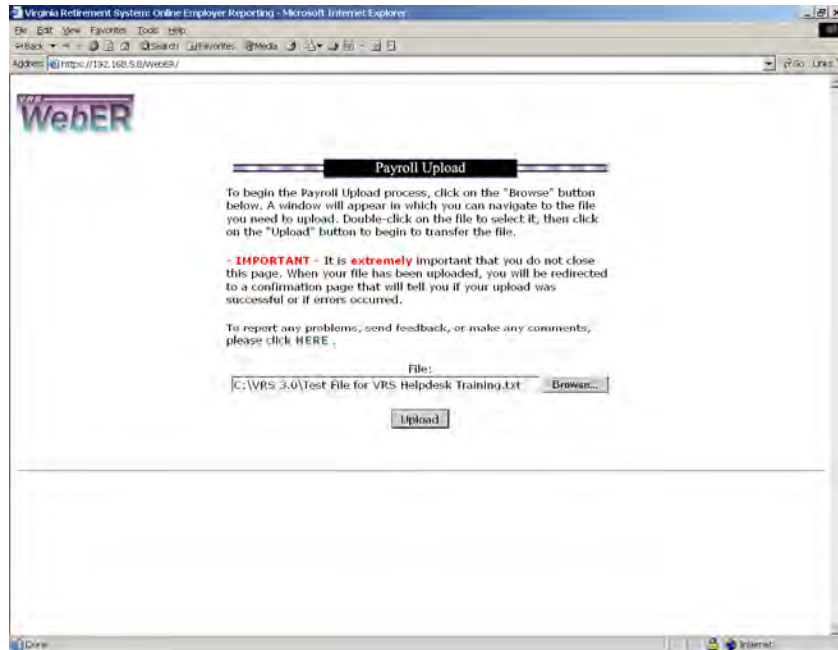


Use the drop down arrow to navigate to the database to be transmitted. The database name should be your employer code.txt. Delete the year and month that was pre-populated by the software.

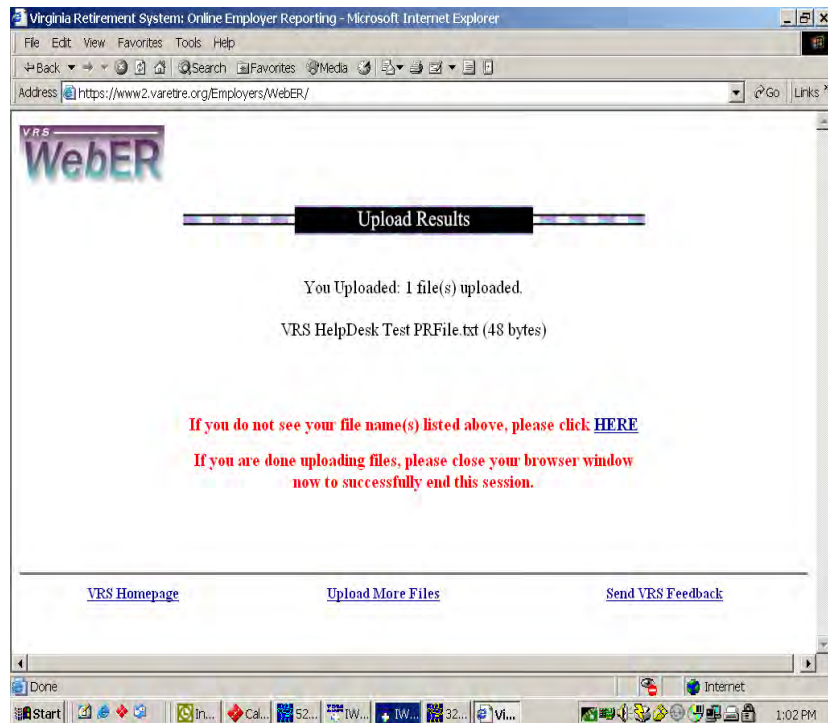
After you select your file, the screen should look similar to the following screen:



3. Click on "Open." The following screen appears, with the path in the File field:



4. Click on “Upload.” The following screen displays:



VRS Bulletin Board System Reporting

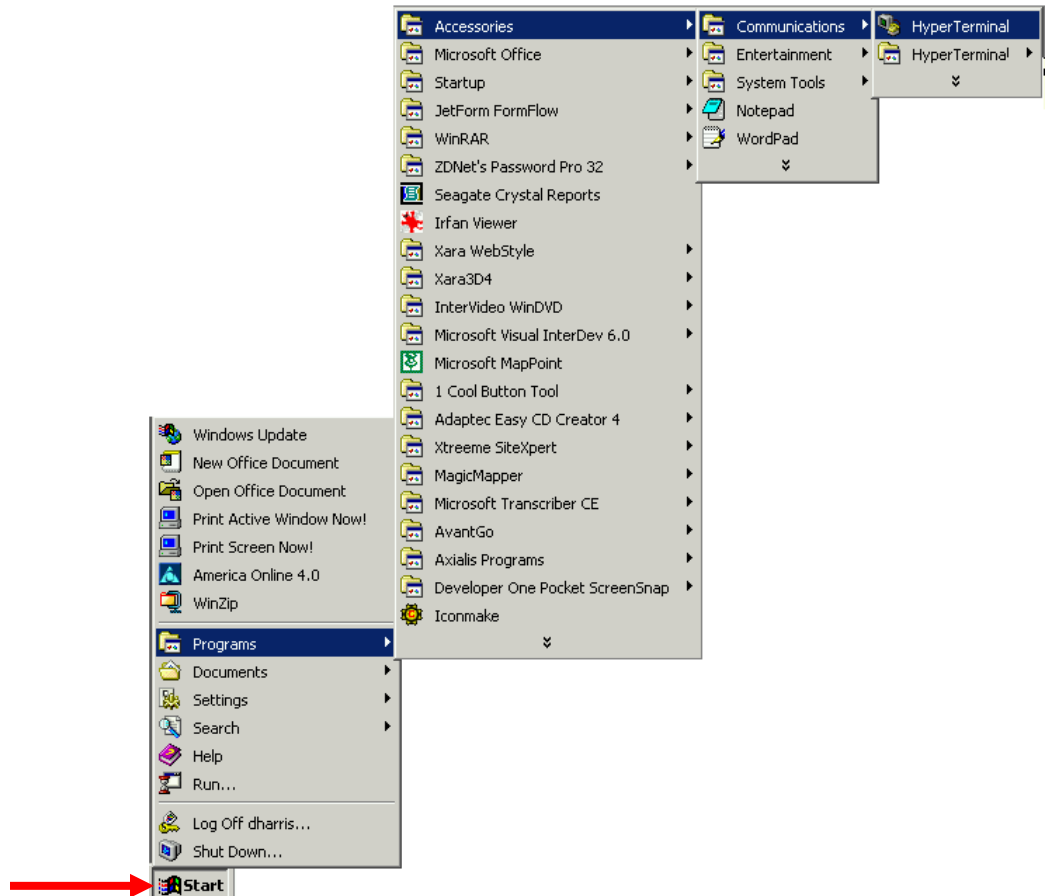
Another method VRS offers for submitting your reports is the VRS Bulletin Board System (BBS). After you have completed your payroll process, filing your reports is a matter of accessing the BBS, choosing the correct file from your system, and uploading it to the BBS by modem-to-modem transfer.

If you would like to become a BBS reporter, you can initiate an account setup by dialing into the BBS using a modem. You will be asked a series of questions to verify that you are a VRS employer authorized to set up an account with the BBS. The VRS Systems Operator reviews your answers and notifies you when you may use the Bulletin Board again. Because notification usually takes three days, do not wait until reports are due to make your first contact with the BBS. After your account is set up, you must provide contact information including your name, agency and department name, employer code, and contact information.

More specific instructions for setting up a BBS account can be found at www.varetire.org.

After you have created your *.txt file using the record layouts or software provided by VRS, follow these steps to transmit it using the Bulletin Board.

1. From your computer's Start Menu, click "Start," "Programs," "Accessories," "Communications," then "HyperTerminal" as shown below.



The following screen appears:

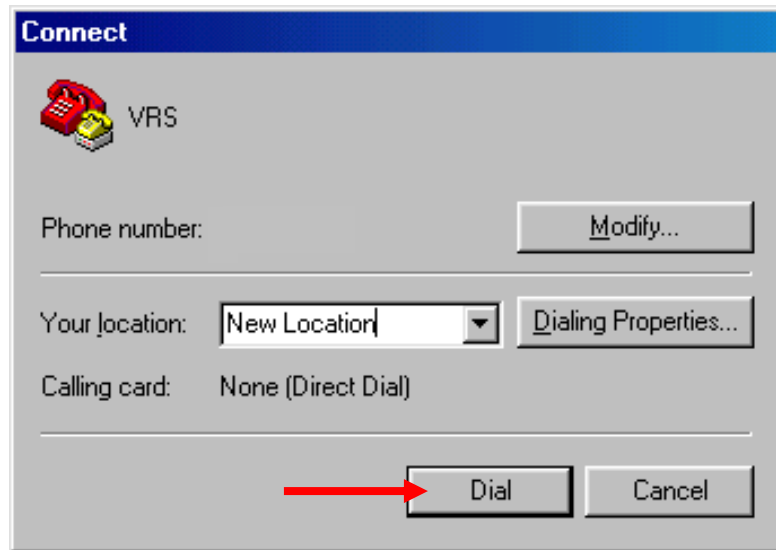


2. Type VRS in the “Connection Description” window and click “OK.” The following screen appears:

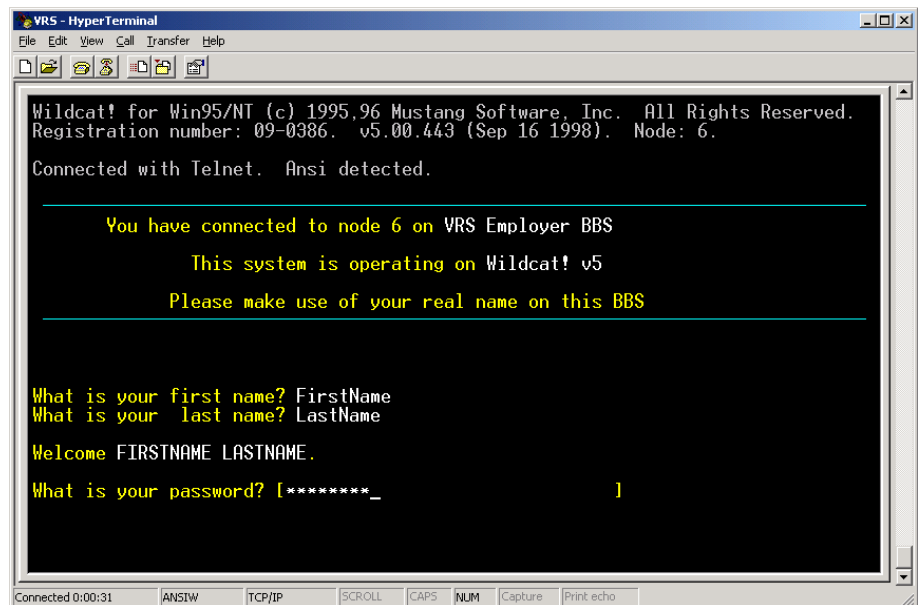


3. Enter the area code and phone number; select the modem type. Click “OK.”

The following screen appears:

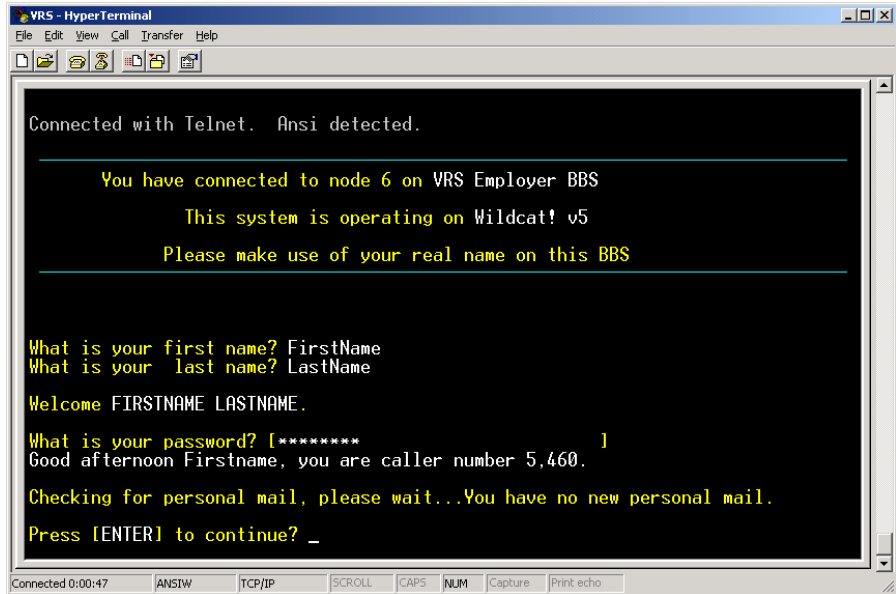


4. Verify the information is correct, then click “Dial.” After connecting to the HyperTerminal Session, the following screen appears:

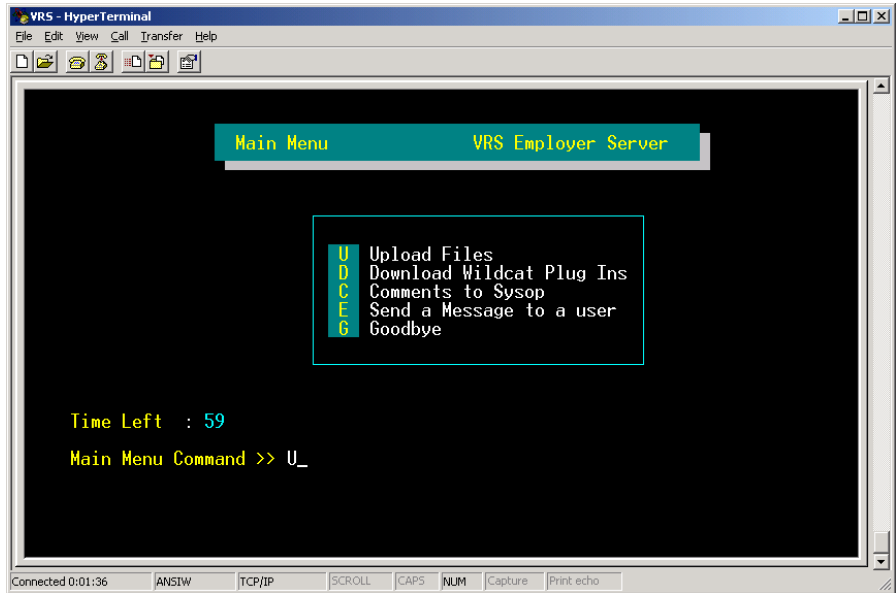


5. Type your first name followed by your last name. Once the system recognizes you as a valid user, it prompts you for a password. Type your password, then press “Enter.”

After a successful login, you are greeted.

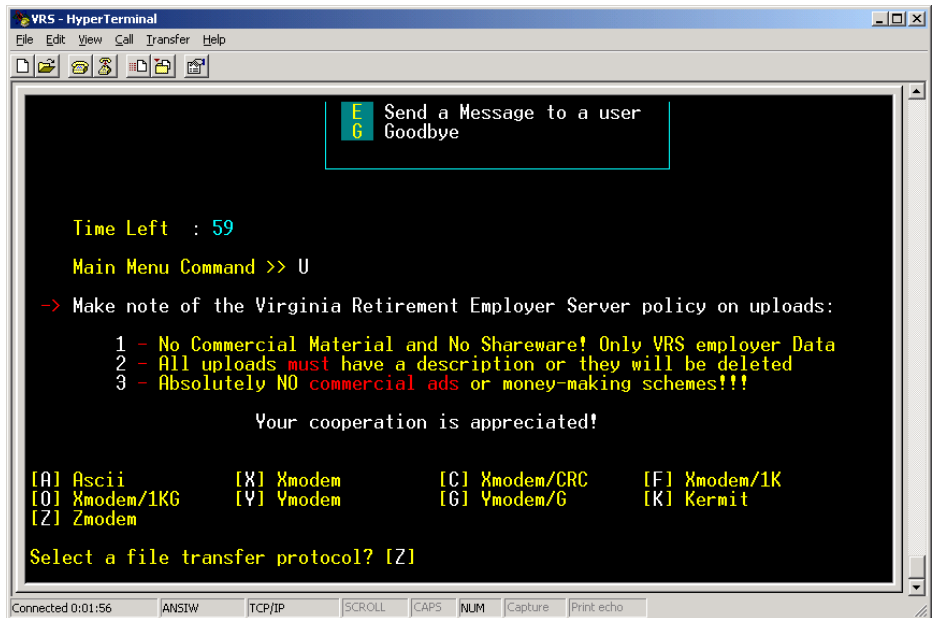


6. Press “Enter” to continue. The following screen appears:

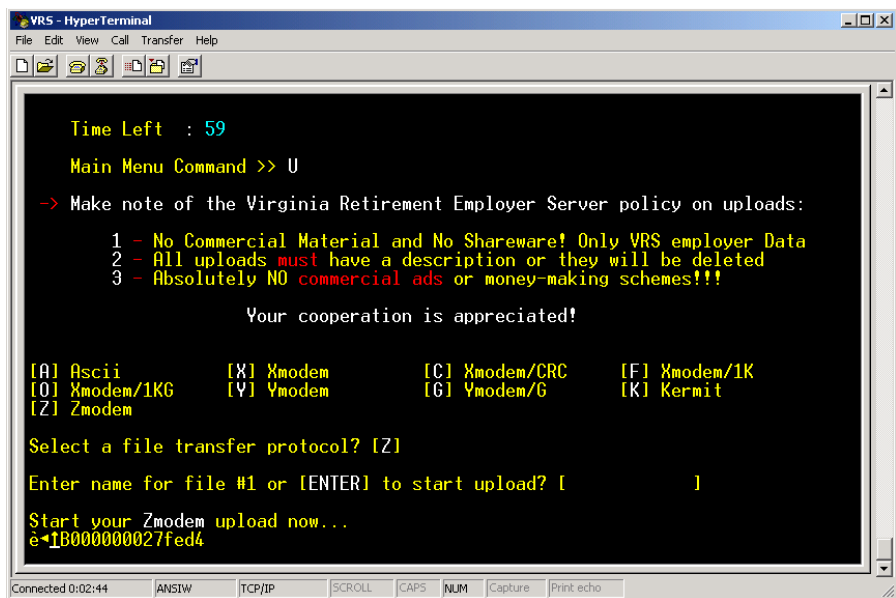


7. Type “U” to upload a file, then press “Enter.”

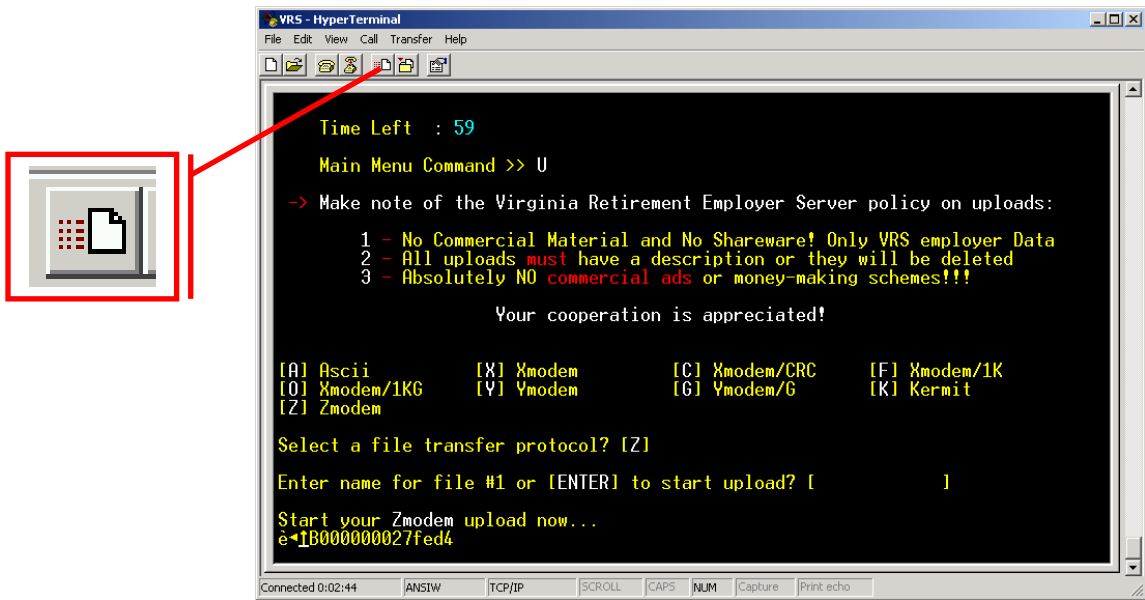
A “Terms Of Usage” message appears, and then prompts you to select a Transfer Protocol for the BBS Uploads. You are required to use Z Modem.



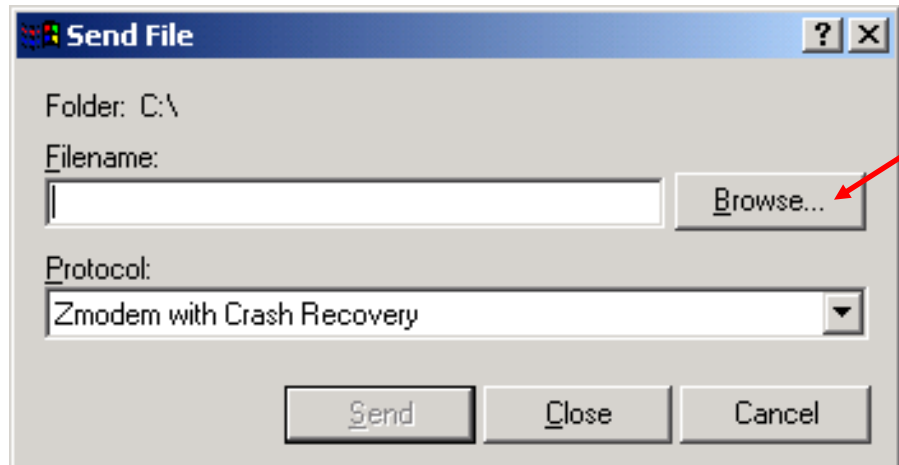
8. Type “Z,” then press “Enter.” When prompted for a file name, **do not** key anything, press “Enter” to continue. You are then prompted to start the Z Modem upload.



- Click on the “Send” icon on the toolbar of the HyperTerminal window. This is normally the fifth icon from the left.

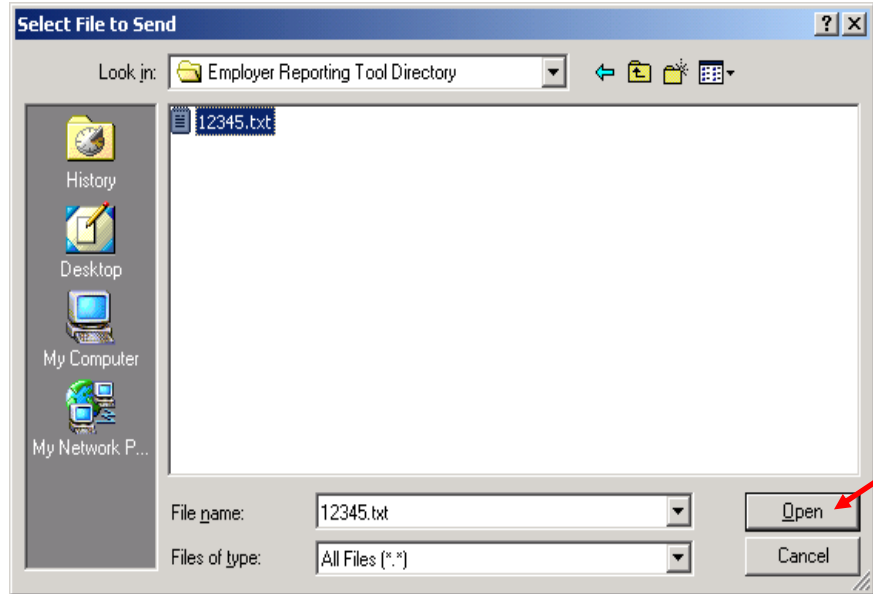


The following screen appears:

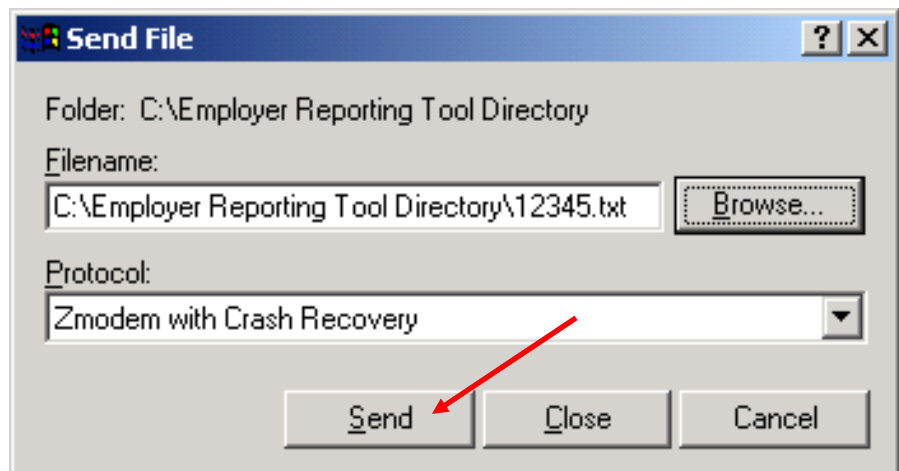


10. Click “Browse” to find your file. Browse the directory in which the Employer reporting package is installed, and select the text file (*.txt) that is to be uploaded.

The following window appears:

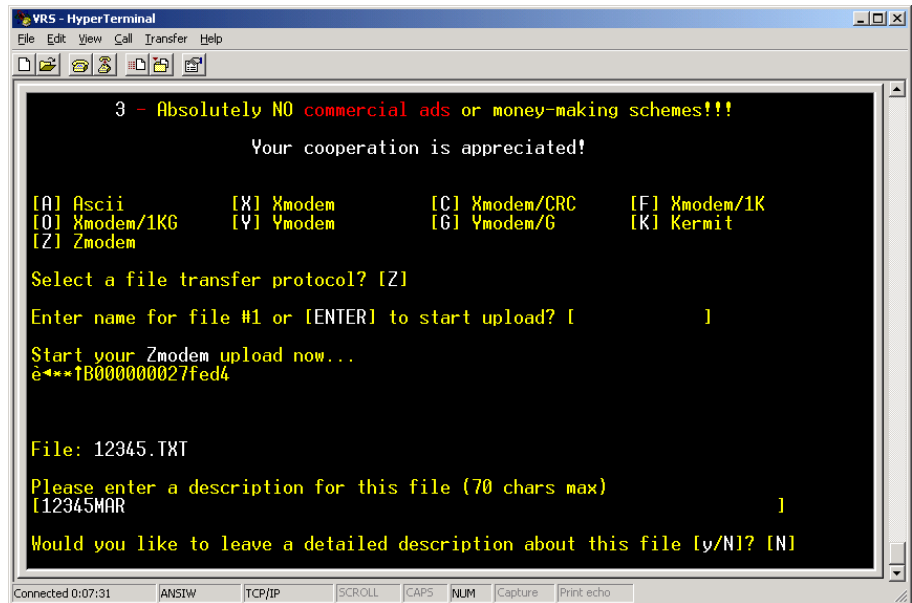
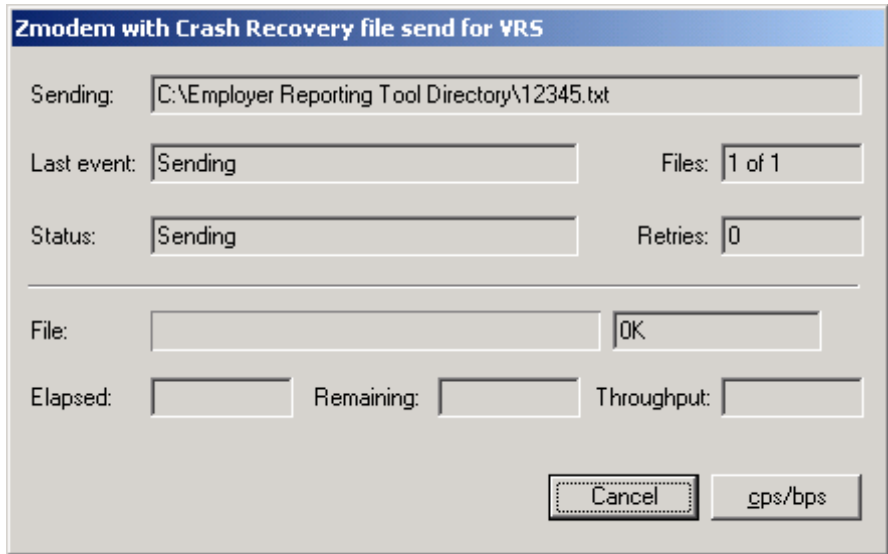


11. Highlight the file you are submitting, and click “Open.” The following window appears:

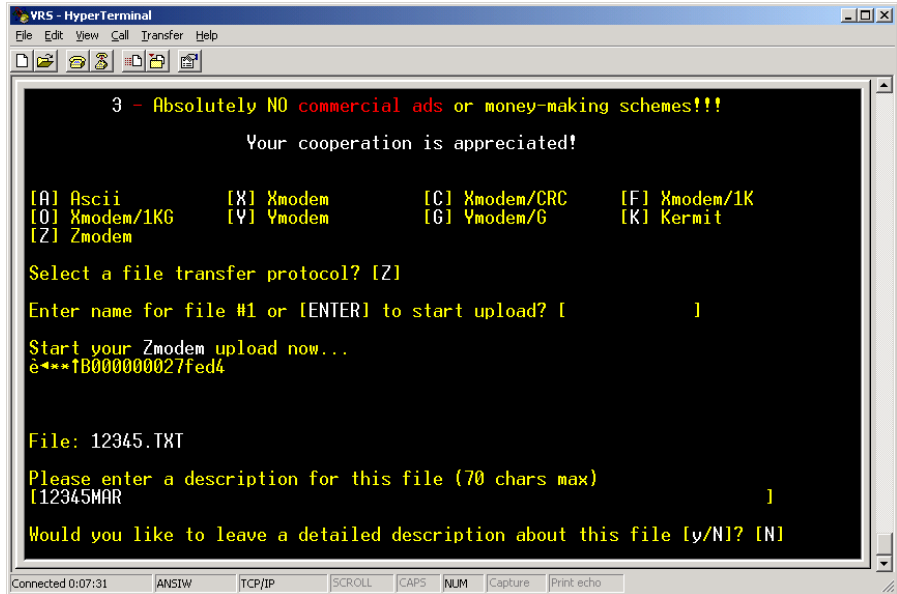


12. When the “Send File” window appears, click “Send.”

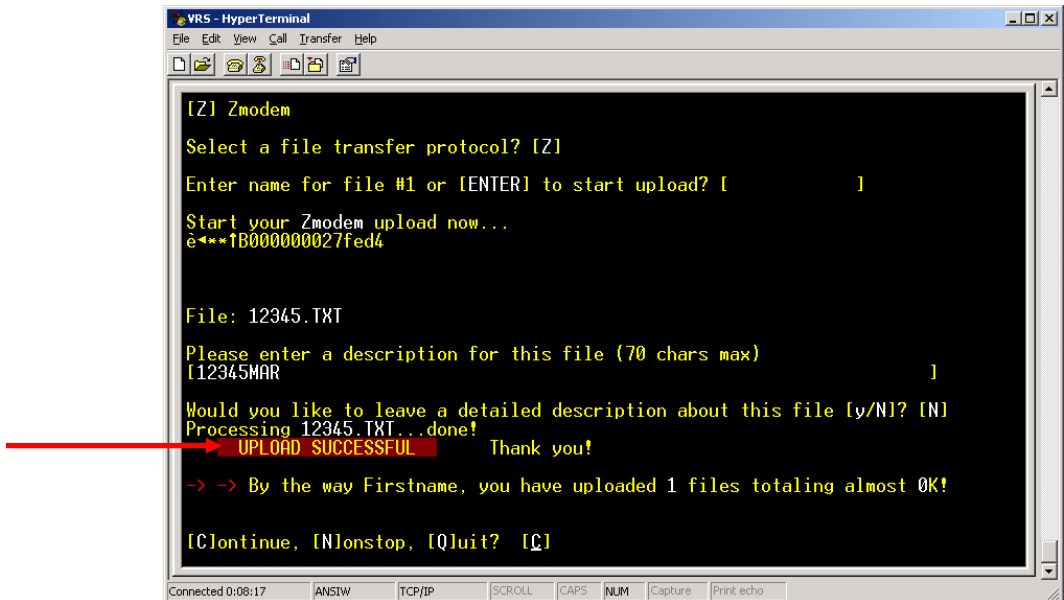
The following screen appears while the file is in the upload process. Depending on the size of the file and the speed of connection, some users may not see this screen.



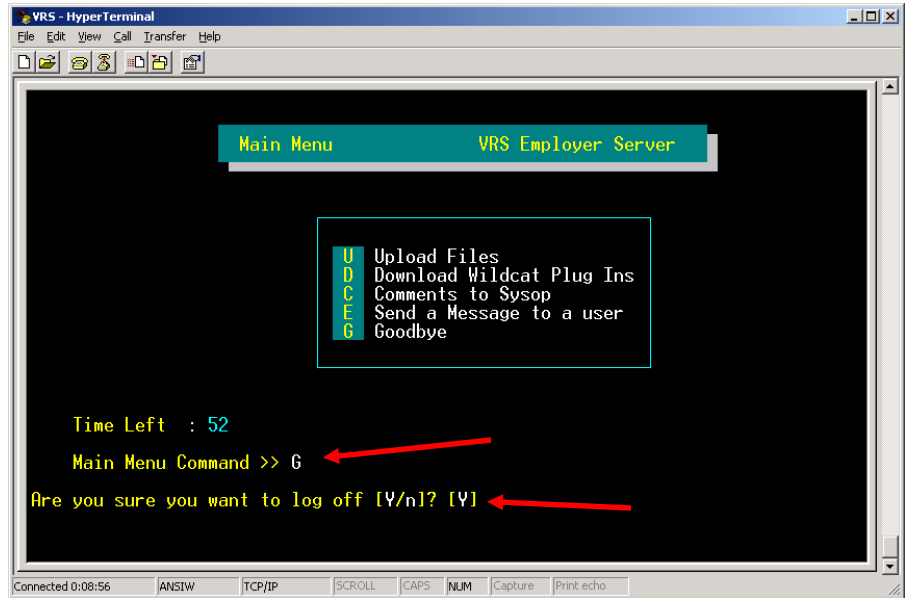
- When prompted, enter a name for the file. (The naming standard is your Employer Code, followed by the month expressed by its first three letters.) Press “Enter.” The following screen appears:



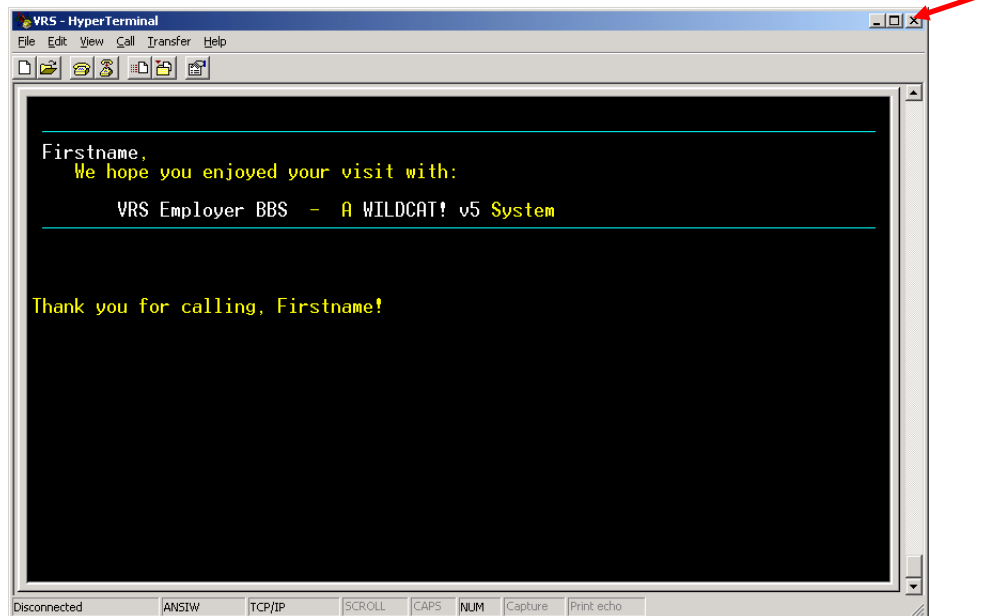
- When prompted for a description, answer by keying “Y” for yes, then press “Enter.” Then, type your description, and press “Enter.”



15. When you receive the "Upload Successful" message, type "C" to continue, then press "Enter."
16. Type "G" to logoff and press "Enter." Then, type "Y" to confirm logoff, and press "Enter."



17. Once you have logged off, the following screen appears. Click "X" to close the window.



CIPPS Reporting (Select State Agencies)

Most state agencies report to VRS through the Commonwealth Integrated Payroll/Personnel System (CIPPS), the state payroll reporting system maintained by the Department of Accounts (DOA). CIPPS uses payroll information to create a master file with indicators for retirement, group life, buy backs, health insurance credit, and long-term disability under the Virginia Sickness and Disability Program (VSDP). The DOA sends the master file to VRS and VRS updates its reporting system with the new information.

Manual Reporting

With the convenience and efficiency of electronic reporting, few employers continue to report manually. For those who do, the following chart lists which reports must be submitted to VRS on a monthly basis:

| Report | Report Summary |
|---|--|
| Monthly Membership Report (VRS-1500) | Report salary changes, to add or drop a member or to place a member on leave without pay. The person responsible for payroll certifies this form. Submit this form only if you need to report membership changes for the month. |
| Monthly Contribution Worksheet (VRS-52) | Calculates your agency's contribution totals for each reporting period. Do not submit the VRS-1500 if there are no membership changes for the month. Instead, complete the VRS-52 (with the "No Change" box checked) and send or fax to VRS. |

In addition to the monthly reports listed above, you are required to submit the following reports and forms as they become necessary.

| Report | Report Summary |
|---|---|
| New Member Enrollment (VRS-1500A) | Add a new member to VRS records. |
| Request for Member Information Change (VRS-48) | Report changes in the member's name, social security number, birth date, and retirement coverage changes. State agencies, including institutions of higher education, may report to VRS directly or through the Department of Accounts (DOA) using CIPPS. |
| Error Adjustment Report (VRS-1501) | Correct reporting errors and discrepancies for previous reporting periods. |
| Elections to Participate in an Optional Retirement Plan | Used when a member elects to be covered by an Optional Retirement Plan (ORP) rather than VRS. The individual form submitted varies, depending on which ORP the member is joining. |

Examples of each form listed above and instructions for completing them can be found throughout this manual.

Note: You must complete a VRS-52 every month, whether or not you have had any changes. If there are no changes from the previous month, check the box that indicates "no changes." Complete Part B of the VRS-52 if you have adjusted your contributions from what the current amount due is. If you have new employees, if any employees have payroll changes, or if employees have started or ended a buy back, you must complete a VRS-1500 in addition to the VRS-52. If you have a new employee, include a New Member Enrollment form (VRS-1500A) for demographic information.

PAYING AND REPORTING INFORMATION TO VRS

Employers are required to submit monthly reports and contribution payments for retirement, group life insurance, purchase of prior service (buy backs), health insurance credit (if applicable), and Virginia Sickness and Disability Program (State only) to VRS. These reports and payments are due by the 10th of the month following the reporting period. **Employers that do not report or pay on time may be assessed a penalty in the amount of 5 percent of the amount due, plus interest, at the rate of one percent**

Late reporters are assessed a penalty if payroll is not received by the 10th of the month.

per month until the report and/or payment is received.¹ No extensions are allowed for payments since estimated payments should be made.

Payments may be made using a check or wire transfer. For information on paying your contributions to VRS using wire transfer, please call 1/888/VARETIR (827-3847). If mailing, send payments to:

**Virginia Retirement System
PO Box 7615
Merrifield, VA 22116-7615**

Preparing IATs (State Agencies Only)

State agencies may use Inter Agency Transfers (IATs) to adjust payments to VRS for retirement, life insurance, buy backs, health insurance credit, or VSDP contributions. VRS prefers that IATs be submitted for each separate fund to be adjusted. When your agency is being charged, you should batch and key the IAT. Send the yellow copy of the IAT and all support documentation (e.g., VRS-1501, VRS-1500R) to:

**Virginia Retirement System
Finance Department Accounts Receivable
P.O. Box 2500
Richmond, VA 23218-2500**

When your agency has a credit, submit all copies of the IAT and support documentation to VRS. VRS processes the IAT, and returns the yellow copy to your agency. Procedures for completing IATs are located in the Commonwealth Automating Reporting System (CARS) Manual.

Once VRS has processed the IATs, your Statement of Account (VRS-50) will reflect the change in your balance(s).

¹ Code of Virginia § 51.1-146.

REPORTS FROM VRS

VRS sends reports to employers monthly and other reports as needed. Use these reports to balance your accounts and resolve reporting issues. The following chart describes common reports and includes an explanation of each.

| Report | Explanation |
|--|---|
| Employer Payroll VRS-1500 Dollar/Service Suspended Details | Lists members in suspense |
| Final Membership Statement (VRS-1500R) | Sent when no members are in suspense. Displays adjustments that appear on Statement of Account (VRS-50) |
| Notice of Exceptional Creditable Compensation | Lists members with over \$10,000 creditable compensation that month |
| VRS Purchase of Prior Service Payroll Deduction Contracts Nearing Completion | Lists members with only a few months left on a contract to purchase service credit, which may affect the member's payroll deduction |
| Employer Statement of Member Contribution Account (VRS-63)* | Displays the totals of activity related to your agency's accounts |
| Remittance Advice (VRS-51)** | VRS sends the VRS-51 to you - complete and return with payment |
| Statement of Account (VRS-50) | Lists every transaction posted to your agency's account during the specified month |

* For political subdivisions only.

** For non-CIPPS only (school boards, political subdivisions, and state direct reporters).

APPENDIX 3-1 FILE LAYOUTS

Use the following record layouts for creating *.txt files. Your IT personnel can program these layouts for downloads from your mainframe. For more information or to send a test file using these layouts, contact Employer Reporting.

Payroll Transactions (Current Month) VRS-1500 Data

| Field | Position | Format | Value |
|---|----------|---------|-----------------------------|
| Record type | 1 | A (1) | D |
| Employer Code | 2-6 | N (5) | |
| Payroll date | 7-10 | N (4) | Calendar format: YYYY |
| Social Security number | 11-19 | N (9) | |
| Last name of member | 20-34 | A (15) | |
| First initial of member | 35 | A (1) | |
| Comment Code | 36-37 | N (2) | 01, 06, 07, 08, 11, 12 |
| Creditable compensation | 38-44 | N (5.2) | |
| Life insurance base pay | 45-51 | N (5.2) | |
| Retirement contributions for buy back of service credit | 52-58 | N (5.2) | |
| Number of months/year reported to VRS | 59-60 | N (2) | 09, 10, 11, 12 |
| Number of months/year under educational contract | 61-62 | N (2) | 09, 10, 11, 12 |
| Activity code | 63-67 | A (5) | |
| Health credit contribution | 68-74 | N (5.2) | |
| Health insurance credit creditable compensation | 75-81 | N (5.2) | |
| Retirement contribution | 82-88 | N (5.2) | Member & employer, combined |
| Group Life contribution | 89-95 | N (5.2) | Member & employer, combined |
| VSDP creditable compensation | 96-102 | N (5.2) | State only |
| VSDP contribution | 103-109 | N (5.2) | State only |
| Filler | 110-113 | A (4) | Spaces |
| Optional life insurance premium* | 114-120 | N (5.2) | Zeroes |
| Annual salary | 121-126 | N (6) | Required** |
| Filler | 127-132 | A (6) | Spaces |

* Effective February 2005, optional life insurance is no longer reported to VRS. All fields related to optional life must be filled with zeroes.

** The annual salary field is now a required data element.

VRS-52 Totals

| Field | Position | Format | Value |
|---|----------|---------|---|
| Record type | 1 | A (1) | 1 |
| Employer Code | 2-6 | N (5) | |
| Payroll date | 7-10 | N (4) | Calendar format: YYYY |
| Creditable compensation total | 11-21 | N (9.2) | Total current month "D" records |
| Life insurance base pay total | 22-32 | N (9.2) | Total current month "D" records |
| Retirement contributions for buy back of service credit | 33-43 | N (9.2) | Total current month "D" records |
| Record count | 44-50 | N (7) | Number of current "D" records |
| VSDP creditable compensation total | 51-61 | N (9.2) | State only |
| Health insurance credit creditable compensation total | 62-72 | N (9.2) | Total current month "D" records |
| Optional life insurance total* | 73-83 | N (9.2) | Total current month "D" records (must equal zero) |
| Retirement rate | 84-90 | N (2.5) | Combined member & employer |
| Group life insurance rate | 91-97 | N (2.5) | Combined member & employer |
| Health insurance credit rate | 98-104 | N (2.5) | |
| VSDP rate | 105-111 | N (2.5) | State only |
| Filler | 112-132 | A (21) | Spaces |

* Effective February 2005, optional life insurance is no longer reported to VRS. All fields related to optional life must be filled with zeroes.

Note: The fields reflected above are contained in Part "A" of the VRS-52. "D" represents the value of your detail records.

New Member Data (VRS-1500A Data)

| Field | Position | Format | Value |
|-----------------------------------|----------|--------|------------------------------------|
| Record type | 1 | A (1) | A |
| Employer Code | 2-6 | N (5) | |
| Payroll date | 7-10 | N (4) | Calendar format: YYMM |
| Social Security number | 11-19 | N (9) | |
| Hire date | 20-27 | N (8) | YYYYMMDD |
| First report date | 28-35 | N (8) | YYYYMMDD |
| Comment code | 36-37 | N (2) | 01 |
| Last name of member | 38-52 | A (15) | |
| First name of member | 53-67 | A (15) | |
| Middle initial of member | 68 | A (1) | |
| Lineage of member* | 69-71 | A (3) | JR, SR, III, etc. (no punctuation) |
| Sex of member | 72 | A (1) | M, F |
| Date of birth | 73-80 | N (8) | YYYYMMDD |
| Hazardous Duty Position indicator | 81 | A (1) | L, F, space |
| ORP indicator | 82 | A (1) | O, space |
| Filler | 83-132 | A (50) | Spaces |

* The lineage of a member is a separate data element and should not be included in the Last Name of Member field.

Note: The hire date will be equal to the payroll date or earlier than the payroll date. It cannot be after the payroll date. The first report date must be the first day of the reporting month.

Terminated Member (VRS-3A Data)

| Field | Position | Format | Value |
|------------------------|----------|--------|-------------------------------|
| “01” Record | | | |
| Record type | 1 | A (1) | B |
| Employer Code | 2-6 | N (5) | |
| Payroll date | 7-10 | N (4) | Calendar format: YYMM |
| Social Security number | 11-19 | N (9) | |
| Filler | 20-35 | A (16) | Spaces |
| Comment code | 36-37 | N (2) | 01 |
| Address line 1 | 38-69 | A (32) | |
| Address line 2 | 70-101 | A (32) | |
| City | 102-121 | A (20) | |
| State | 122-123 | A (2) | FC, for foreign country |
| Zip code | 124-128 | N (5) | |
| Zip code extension | 129-132 | N (4) | |
| “02” Record | | | |
| Record type | 1 | A (1) | B |
| Employer Code | 2-6 | N (5) | |
| Payroll date | 7-10 | N (4) | Calendar format: YYMM |
| Social Security number | 11-19 | N (9) | |
| Filler | 20-35 | A (16) | Spaces |
| Comment code | 36-37 | N (2) | 02 |
| Address line 3 | 38-69 | A (32) | If present |
| Foreign country | 70-84 | A (15) | If state on “01” record is FC |
| Filler | 85-132 | A (48) | Spaces |

Note: If the address is a foreign country, state on the “01” type B record will be FC and the name of the country will be on the “02” type B record. If there is a third address line, it will be on the “02” type B record. If neither of these conditions exist, it is not necessary to create a B record with an “02” comment code.

Demographic Transactions (VRS-48 Data)

| Field | Position | Format | Value |
|------------------------------------|----------|--------|-----------------------------------|
| Record type | 1 | A (1) | D |
| Employer Code | 2-6 | N (5) | |
| Payroll date | 7-10 | N (4) | Calendar format: YYMM |
| Social Security number | 11-19 | N (9) | |
| Last name of member | 20-34 | A (15) | Old name, if name changed |
| First initial of member | 35 | A (1) | Old name, if name changed |
| Comment code | 36-37 | N (2) | 40, 41, 42, 52, 59, 60, 61 |
| Filler | 38-67 | A (30) | Spaces |
| New last name of member | 68-82 | A (15) | |
| New first name of member | 83-97 | A (15) | |
| New middle initial of member | 98 | A (1) | |
| New lineage of member | 99-101 | A (3) | JR, SR, III, etc (no punctuation) |
| Sex of member | 102 | A (1) | M, F |
| Member's date of birth | 103-110 | N (8) | YYYYMMDD |
| Filler | 111-126 | A (16) | Spaces |
| Effective date of this transaction | 127-132 | N (6) | YYMMDD |

Note: For comment codes 52, 59, 60 and 61, only record type, employer code, payroll date, SSN, comment code and effective date are required.

You should never include a new member on the demographic transactions (VRS-48) data file layout. This part of the file layout is to make demographic changes to existing members only. New members are set up on the new member (VRS-1500A) data file layout only.

Comment Codes for Demographic Transactions

| Comment Code | Title | Explanations |
|---|-----------------------------|---|
| 40 | Name Change | New name cannot equal old name |
| 41 | Gender Change | New gender cannot equal previous gender |
| 42 | Birthdate Change | New birthdate cannot equal old birthdate |
| 61 | Optional Coverage | Member electing Optional Retirement Plan (School Board Superintendents) |
| <i>The following codes are not applicable to School Boards:</i> | | |
| 52 | Drop Special Coverage | Drop Law Enforcement or Fire Fighter coverage |
| 59 | Add Hazardous Duty Position | Add Hazardous Duty Position coverage |
| 60 | Add FIRE | Add Fire Fighter coverage |

Payroll Transactions (Prior Month) VRS-1501 Data

| Field | Position | Format | Value |
|---|----------|---------|--------------------------------|
| Record type | 1 | A (1) | D |
| Employer Code | 2-6 | N (5) | |
| Payroll date | 7-10 | N (4) | Calendar format: YYYYMM |
| Social Security number | 11-19 | N (9) | |
| Last name of member | 20-34 | A (15) | Old name, if name changed |
| First initial of member | 35 | A (1) | Old name, if name changed |
| Comment code | 36-37 | N (2) | 06 |
| Creditable compensation | 38-44 | N (5.2) | |
| Life insurance base pay | 45-51 | N (5.2) | |
| Retirement contributions for buy back of service credit | 52-58 | N (5.2) | |
| Number of months/year reported to VRS | 59-60 | N (2) | 09, 10, 11, 12 |
| Number of months/year under educational contract | 61-62 | N (2) | 09, 10, 11, 12 |
| Activity code | 63-67 | A (5) | |
| Health credit contribution | 68-74 | N (5.2) | |
| Health insurance credit creditable compensation | 75-81 | N (5.2) | |
| Retirement contribution | 82-88 | N (5.2) | Member & employer, combined |
| Group Life contribution | 89-95 | N (5.2) | Member & employer, combined |
| VSDP creditable compensation | 96-102 | N (5.2) | State only |
| VSDP contribution | 103-109 | N (5.2) | State only |
| Filler | 110-113 | A (4) | Spaces |
| Optional life insurance premium* | 114-120 | N (5.2) | Zeroes |
| Annual salary | 121-126 | N (6) | Required |
| Filler | 127-132 | A (6) | Spaces |

* Effective February 2005, optional life insurance is no longer reported to VRS. All fields related to optional life must be filled with zeroes.

- Notes:**
- (1) The payroll date will be the prior payroll month that is being adjusted.
 - (2) For all amount fields, always reflect the positive or negative **net** adjustment to the previously reported data. (For example: 12/97 Creditable Compensation was reported as \$1,200.00 but should have been \$1,000.00. The Creditable Compensation adjustment for 12/97 would be -\$200.00.)

Negative numbers should be reported using the EBCDIC conversion:

-0 = }, -1 = J, -2 = K, -3 = L, -4 = M, -5 = N, -6 = O, -7 = P, -8 = Q & -9 = R

- (3) Somewhere in your system (perhaps in a table) you will need to store the historical member and employer contribution rates in order to compute the contribution amounts.

VRS-52 Totals for Prior Pay Period Adjustment Totals (1501s)

| Field | Position | Format | Value |
|---|----------|---------|--|
| Record type | 1 | A (1) | 2 |
| Employer Code | 2-6 | N (5) | |
| Payroll date | 7-10 | N (4) | Calendar format: YYMM |
| Grand total of 1501 Retirement & Buy backs | 11-21 | N (9.2) | Retirement Member & Employer, as well as Buy backs |
| Grand total of 1501 group life/optional life premiums | 22-32 | N (9.2) | Total Group Life and Optional Life premiums* |
| Grand total of 1501 health insurance credit | 33-43 | N (9.2) | |
| Retirement & Buy back adjustments to check | 44-54 | N (9.2) | |
| Group life/optional life adjustments to check | 55-65 | N (9.2) | |
| Health insurance credit adjustments to check | 66-76 | N (9.2) | |
| Grand total of 1501 VSDP Contributions | 77-87 | N (9.2) | State only |
| Filler | 88-132 | A (45) | Spaces |

* Effective February 2005, optional life insurance is no longer reported to VRS. All fields related to optional life must be filled with zeroes.

- Notes:**
- (1) This record contains the information in Part B of the VRS-52.
 - (2) If there are no adjusting entries (1501's), this record does not have to be created.
 - (3) The "Grand Totals" are the totals of the member and employer contributions and not the Creditable Compensation.
 - (4) "Adjustments" are the amounts needed to make the VRS-52 form balance to the checks being submitted to VRS.

If your agency decides to design your system without an automated VRS-52 record, you can continue to prepare the paper VRS-52 form and fax it to VRS. Your agency may also decide to prepare a separate VRS-52 form for each payroll date included on your report file.

APPENDIX 3-2 SUSPENSE MESSAGES

Each month after VRS processes your reports, some of your members' records may go into suspense. Many things can cause a member to go into suspense. Below is a list of common suspense messages and their meanings.

| Suspense Code | Suspense Message | Explanation/Action |
|---------------|---|--|
| 901 | SSN not on file | Verify SSN. Submit completed Request for Member Information Change (VRS-48), if applicable. |
| 906 | Suspense Record Not on File | Verify SSN and name. Submit completed New Member Enrollment Form (VRS-1500A), if applicable. |
| 921 | PPS Contract Not on File | Review member's contract. If none, send one to VRS. If the contract is completed, turn off deduction. |
| 2014 | How Paid Date MM/YY Combo not Correct | No action required, VRS will resolve. |
| 2037 | Member in RAA Must Recreate VRS Member Record | No action required, VRS will resolve. |
| 2040 | Invalid status for Comment code | Call VRS if employee who originally rejected coverage now elects coverage. Otherwise, no action required, VRS will resolve. |
| 2051 | Member Retirement Record on File | Member has already retired based on the retirement date on the VRS-5. Contact VRS if dollars should be posted. |
| 2052 | Death Claim Record on File | Check member's date of death. Ensure the date of death is not the spouse's. Notify VRS immediately. |
| 2053 | Paydate Greater than Expected Term Date | Review refund information. If term date is earlier than the payroll date, dollars should not have been remitted. Contact VRS. If member has elected ORP, notify VRS. |
| 2165 | Employer not Authorized for Contract Member | Employer should not report any contract length less than 12. |
| 2201 | Comment Code 06 Change to 01 for First Time | No action required, VRS will resolve. |
| 2207 | Cannot change contract length and/or times reported on this Comment Code. | No action required, VRS will resolve. |
| 2208 | Active refund in progress for prior employer | No action required, VRS will resolve. |
| 2209 | Member in Suspense for Prior Pay Period | Review original suspense item. |

| Suspense Code | Suspense Message | Explanation/Action |
|----------------------|--|--|
| 2212 | Cannot add Contract Member this Month | Verify the contract length and times reported. Notify VRS of any change. |
| 2239 | Transfer Out Pay Date Greater than Transfer in Eligible Date | Contact member and determine if a VRS-9 Election of Employer for VRS Reporting form is required. |
| 2240 | Dollars remitted on comment code 02 | Should not report a comment code 02 (terminate) if reporting contributions. VRS will resolve. |
| 2244 | Buy back not valid for comment code | No action required, VRS will resolve. |
| 2246 | No matching transfer status | No action required, VRS will resolve. |
| 2247 | Awaiting Release of Suspended VRS-1 (Now called VRS-1500A) | No action required. VRS will resolve. |
| 2272 | Paydate Greater than Term Date | Verify the termination date. |
| 2275 | Dollars Remitted but Status not Active | Contributions were reported for a member with an inactive status. |
| 2276 | Active Status and No Dollars Remitted | Member has an active status but no contributions were reported. Call VRS if member rejected retirement coverage. Send VRS-65 if ORP participant. |
| 2278 | Contract Length Reported Must be 9, 10, 11, or 12 | No action required, VRS will resolve. Item will not show on the VRS-1500R. |
| 2279 | Times Reported must be 9, 10, 11, or 12 | No action required, VRS will resolve. Item will not show on the VRS-1500R. |
| 2280 | Contract Length Cannot be Greater than Times Reported | No action required, VRS will resolve. Item will not show on the VRS-1500R. |
| 2281 | Overpayment of Buy back | The amount of the buy back was reported by more than 5 percent of the creditable compensation. VRS has an automated program to correct this situation. Difference will appear on the VRS-1500R. Change buy back dollars to reflect 5 percent |
| 2282 | Underpayment of Buy back | The amount of the buy back was reported by less than 5 percent of the creditable compensation. VRS has an automated program to correct this situation. Difference will appear on the VRS-1500R. Change buy back dollars to reflect 5 percent |
| 2290 | Name Does Not Equal Common Member Name | The member name being reported by your agency is different from the name in the VRS system. Verify spelling and other employees that have the same last name. Submit completed Request for Member Information Change (VRS-48). |

| Suspense Code | Suspense Message | Explanation/Action |
|----------------------|--|---|
| 2291 | Invalid comment code | No action required, VRS will resolve. |
| 2395 | Retirement Contributions Not Valid for this Comment Code | Comment code 07 (LWOP) was reported for member with reported creditable compensation. VRS will resolve. |
| 2396 | Comment code 05 changed to 06. | No action required, VRS will resolve. |
| 2568 | Buy back dollars remitted before contract start date | Verify start date. |
| 2584 | Insufficient eligibility to purchase prior service | No action required, VRS will resolve. |
| 2587 | Must have buy back amount for active 5T contract | Verify pretax contract start date. |
| 2675 | Retirement Plan Discrepancy | No action required. VRS will resolve. |