THE COMMONWEALTH OF MASSACHUSETTS
**State Board of Retirement**
ONE ASHBURTON PLACE, SUITE 1219, BOSTON, MA  02108-1607

MARIS

# Agency Contribution Record Layout

# Table of Contents

# Revision History

The table below tracks changes made to the file format, and when the changes occurred.

| Ref. No. | Date | Revision |
|---|---|---|
| 1 | 10/04/2010 | The "Bank Routing Number", found in the Employee Information Record, has had the record length changed from a length of 8 to a length of 9. |
| 2 | 10/04/2010 | The "Hours Paid for the Payroll Period", found in the Contribution Transaction Record, has had the record length changed from a length of 6 to a length of 4. |
| 3 | 10/04/2010 | Based on the length changes of Reference Number 1 and Reference Number 2 (above), the record length of the Employee Information Record and Contribution Transaction Record has changed. |
| 4 | 10/17/2010 | Corrected the length of the Employee Information Record. The "Phone Number" field, 'From', 'To', and 'Length' fields have been revised. |
| 5 | 10/17/2010 | Revised logic for reporting "Make-Up" Deductions in Contribution Transaction record. |
| 6 | 10/25/2010 | Added the Settlement (SETL) Transaction Type Code. |
| 7 | 10/26/2010 | Revised the logic for the Transaction Type Code of WRCP. While a member is on worker's compensation, WRCP should be reported for the member. No earnings or contributions should be reported for the member. |
| 8 | 10/27/2010 | Added the Advance Payment (ADVC) Transaction Type Code. |
| 9 | 11/16/2010 | Added the Make-up Payment (MKUP) Transaction Type Code. Revised logic for reporting "Make-Up" Deductions in Contribution Transaction record. |
| 10 | 11/16/2010 | Removed Worker's Compensation (WRCP) as a Transaction Type Code. |
| 11 | 11/16/2010 | Revised Worker's Compensation logic. Worker's Compensation should be reported as a Leave Without Pay Transaction with the appropriate Worker's Compensation section number. |
| 12 | 11/23/2010 | Added "Pay Date" field to the Employee Information Record. |
| 13 | 03/02/2011 | Revised the "Available Values" for the Payroll Period Earnings field. |
| 14 | 03/02/2011 | Revised the "Rules and Information" Section for the Make-up Payment (MKUP) Transaction Type Code. |
| 15 | 03/02/2011 | Revised the "Rules and Information" Section for the Unpaid Leave Type Codes. |
| 16 | 03/02/2011 | Revised the "Rules and Information" Section for the Leave Start Date. |
| 17 | 03/02/2011 | Revised the "Rules and Information" Section for the Leave End Date. |
| 18 | 03/07/2011 | Added Regular Contribution – Vacation (REGV) Transaction Type Code. |
| 19 | 03/07/2011 | Added Regular Contribution – Sick (REGS) Transaction Type Code. |
| 20 | 03/07/2011 | Revised the Rules and Information for the "Bank Account Number" field, found in the Employee Information Record. |
| 21 | 06/01/2011 | Position Code Field beginning at position 483 which was 6 characters in length has been increased to 20 characters in length; consequently all fields above Position Code have had their respective positions shifted. |
| 22 | 06/16/2011 | Termination reason codes updated. |

| Ref. No. | Date | Revision |
|---|---|---|
| 23 | 01/04/2012 | Instructions for reporting Make Up Transactions updated. |
| 24 | 01/04/2012 | Instructions for reporting Department updated |
| 24 | 01/04/2012 | Instructions for reporting Routing Number updated. |
| 25 | 01/04/2012 | Format for reporting Zip Code updated. |
| 26 | 05/29/2012 | Revised the "Description" Section for the Department. |
| 27 | 05/29/2012 | Revised the "Available Values" Section for the Department and added the MSRB Agency IDs to the Definitions and Logic Section. |
| 28 | 05/29/2012 | Deleted "III = The Third" from the Available Values Section for Suffix Code. |
| 29 | 05/29/2012 | Added "*full-time*" to the Description Section for Annual Base Salary. |
| 30 | 05/29/2012 | Added "*full-time*" to the Description Section for Annual Base Salary – Including Incentives. |
| 31 | 05/29/2012 | Deleted "000000000" from the Available Values Section for Bank Routing Number. |

## New Agency Contribution Record Layout

With the implementation of the MARIS system, the Massachusetts State Board of Retirement (MSRB) will continue to receive member contribution and employment information from agencies electronically. The files generated from an agency may require the submission of additional information.

The following pages contain technical format and data requirements on:

▪ Overall rules relating to the revised file format

▪ The fixed length file format

   o The Employee Information Record Format

   o The Contribution Transaction Record Format

   o The Leave Transaction Record Format

   o The Report Summary Record Format

## *Overall Rules Relating to the Revised File Format and Contribution Reporting*

1. Contributions should be reported to MSRB based on the agency's payroll frequency. MSRB expects to receive both the contributions and the corresponding data report for each of the agency's payroll periods. Each payroll period should be identified as a separate record on the contribution file. Summary records, combining multiple payroll period records into a single record, will be rejected and require the agency to resubmit the file in the instructed format.

2. Contribution records will be read sequentially by MSRB. They must be submitted by agencies in the following order: Employee Information Record, then the Contribution Transaction Record(s) associated to that employee, or a Leave Transaction Record associated to that employee, followed by the next Employee Information Record, and the Contribution Transaction Record(s) / Leave Transaction Record(s) associated to that employee. A single Report Summary Record should be reported as the last record on the file.

   > Employee Information Record
   >    Contribution Transaction
   >    Contribution Transaction
   > Employee Information Record
   >    Contribution Transaction
   > Employee Information Record
   >    Leave Transaction
   >    ...
   > Report Summary Record

3. Files that are improperly formatted, or contain invalid data (e.g., text data in numeric field) cannot be processed. MSRB will reject the report and require the agency to resubmit the file in the correct format with valid data.

4. Agencies will be able to submit their files using file transfer functionality on the MSRB website.

5. Employee information must be submitted electronically through the contribution report. Agencies must provide SSN, Name, Date of Birth, Gender, Address information, and Position information. As this information changes throughout the member's employment with the agency, the new information should be reported electronically on the payroll period report following the change.

6. MSRB expects to receive a contribution transaction, or leave transaction, on the contribution report submitted to MSRB from the time the member is enrolled to the time the member is terminated (the only exception being for educational employees where the monthly report may be outside of the employee's contract period).

   Employees on a leave of absence must be reported with leave transactions. At the point in time when the member has returned from leave, the employer should begin reporting contributions again (contribution transactions).

7. Fields are listed as 'Optional' if MSRB can process the record without the field being populated by the agency.

8. Certain fields are 'Conditional', meaning if one field is populated for the record, another field will also be required; for example, if the Termination Date field is populated, the Termination Reason field must also be populated.

9. Agencies may include adjustments to prior period previously reported within the contribution detail file for the current report period. **By reporting these types of payments, the employee agrees to the cost impact of the adjustment transaction.**

10. Agencies must report a termination reason when reporting termination date. All subsequent contribution adjustments after termination date for the same employment must include the termination reason and termination date.

11. Text fields such as First or Last Name may be all uppercase letters, all lower case, or mixed case based upon the agency's preference.

12. The system at MSRB will perform various "edits" on the data reported by agencies to determine if the amounts can actually be posted to individual member accounts. **When certain discrepancies are found, the system will not post incoming transaction amounts (or service) to a member account**. Instead, an error code will be assigned to the transaction and MSRB staff members will contact the agency to resolve the differences.

13. Electronic contribution files must be named as follows: CR_<MSRB Agency ID>_<Pay Period End Date>.TXT representing a contribution report from the agency for the pay period. For example:

    ▪ The file name for the September, 17, 2010 contribution report from Massachusetts Water Resources Authority would be CR_1080_20100917.TXT

    ▪ The file name for the January, 01, 2011 contribution report from Massachusetts Water Resources Authority would be CR_1080_20110101.TXT


If you have any questions regarding this document, please email the **MSRB MARIS Project Manager:**

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# Revised File Format

The following are some rules relating to the file format.

- Amount fields such as the Employee Contribution, must be zero filled, right justified using two decimal positions and <u>do NOT include</u> the decimal point – the decimal point is implied as part of the last two positions of the amount field. For example, if the employee contribution is $143.75 then 00000014375 must be placed in the Employee Contribution field. In addition, if the employee contribution is $143 then 00000014300 must be placed in the Employee Contribution field.
- Alphanumeric Text fields, such as First Name, Last Name, Address, etc. must be left justified, and right filled with spaces.
- Do not include the +/- sign in an amount field. There is a separate corresponding sign field for every amount field in the detail record format.
- Optional fields, and Conditional fields not used, must be reported filled with spaces if no data is reported.

## Employee Information Record Format (Fixed Length)

The following table contains the record format for the Employee Information Record. It is a detail transaction of the employee's demographic data and employment position information. Agencies must submit one Employee Information Record for each employee.

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---------|---|---|------------------------------------|------------|-------------|--------|------------------|-----------------------|
| *From* | *To* | *Length* | | | | | | |
| 001 | 001 | 1 | Required | Record Type | Field designating this as an employee information, contribution transaction, or report summary record. | Numeric | **1** = Employee Information | ▪ This field must contain a value of "**1**" since this is an employee information record. |
| 002 | 012 | 11 | Required | Filler | This field is required for internal processing at MSRB. | Numeric, Right justified, Left filled with zeros | 00000000000 | ▪ The agency should report '00000000000' in this field. |
| 013 | 015 | 3 | Required | Filler | This field is required for internal processing at MSRB. | Numeric, Right justified, Left filled with | 000 | ▪ The agency should report '000' in this field. |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| *From* | *To* | *Length* | | | | | | |
| | | | | | | zeros | | |
| 016 | 023 | 8 | Required | Payroll Period End Date | The payroll period end date of the current payroll period. | Date, MMDDCCYY | | ▪ The payroll period ending date for which the agency is submitting the contribution report. |
| 024 | 033 | 10 | Required | Department | This field should contain the MSRB Agency ID for the respective agency. | Alphanumeric, Left Justified, Right filled with spaces | *Refer to Definitions and Logic Section* | ▪ The Department identifier must be that of the agency. |
| 034 | 042 | 9 | Required | SSN | SSN of the member being reported. | Numeric, Right justified, Do not include the '-' | | ▪ Agencies must report a valid SSN for all employees. The SSN entered must match the number shown on the employee's Social Security card. ▪ An SSN reported with all zeroes will result in the transaction receiving an error status ▪ Incorrect SSNs may result in contributions getting posted to the wrong member account or may also result in a new member record being created. |
| 043 | 092 | 50 | Required | First Name | First name of the member being reported. | Alphanumeric, Left Justified, Right filled with spaces | | ▪ First Name is required to enroll a new member. ▪ Must reflect the member name as |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| *From* | *To* | *Length* | | | | | | |
| | | | | | | | | maintained on the member's employment record. |
| 093 | 093 | 1 | Required | Middle Initial | Middle initial of the member being reported. | Alphanumeric, Left Justified, Right filled with spaces | | ▪ Must reflect the member initial as maintained on the member's employment record. |
| 094 | 143 | 50 | Required | Last Name | Last name of the member being reported. | Alphanumeric, Left Justified, Right filled with spaces | | ▪ Last Name is required to enroll a new member.<br>▪ Must reflect the member name as maintained on the member's employment record. |
| 144 | 145 | 2 | Optional | Suffix Code | Suffix of the member being reported. | Alphanumeric, Left Justified, Right filled with spaces | **I** = The First<br>**II** = The Second<br>**IV** =The Fourth<br>**V** = The Fifth<br>**JR** = Junior<br>**SR** = Senior | ▪ The Code used must reflect the member name as maintained on the member's employment record. |
| 146 | 153 | 8 | Required | Service Start Date | Earliest start date of service in the retirement plan. | Date, MMDDCCYY | | ▪ Represents the earliest start date of a non-refunded period of service in the retirement plan. |
| 154 | 203 | 50 | Required | Address Line 1 | First line of member's home address. | Alphanumeric, Left Justified, Right filled with spaces | | ▪ Represents the primary street address of the member. |
| 204 | 253 | 50 | Optional | Address Line 2 | Second line of member's home address. | Alphanumeric, Left Justified, | | ▪ Represents secondary line of home address of |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| *From* | *To* | *Length* | | | | | | |
| | | | | | | Right filled with spaces | | ▪ the member. It may include apartments, suites, etc.<br>▪ If secondary address line is reported, it must be accompanied by Address Line 1 and City. |
| 254 | 303 | 50 | Optional | Address Line 3 | Third line of member's home address. | Alphanumeric, Left Justified, Right filled with spaces | | ▪ Represents the third line of home address of the member.<br>▪ If the third address line is reported, it must be accompanied by Address Line 1 and City. |
| 304 | 353 | 50 | Optional | Address Line 4 | Fourth line of member's home address. | Alphanumeric, Left Justified, Right filled with spaces | | ▪ Represents the fourth line of home address of the member.<br>▪ If the fourth address line is reported, it must be accompanied by Address Line 1 and City. |
| 354 | 383 | 30 | Required | City | City of member's home address. | Alphanumeric, Left Justified, Right filled with spaces | | ▪ Represents city for the home address of the member |
| 384 | 387 | 4 | Conditional | State Code | State of member's home address. | Alphanumeric, Left Justified, Right filled with spaces | **APO** = ARMY POST OFFICE<br>**AK** = ALASKA<br>**AL** = ALABAMA<br>**AR** = ARKANSAS | ▪ Required if the 'Out of Country Address Line' has not been populated.<br>▪ Represents state for the home address of the |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | | | **AZ** = ARIZONA<br>**CA** = CALIFORNIA<br>**CO** = COLORADO<br>**CT** = CONNECTICUT<br>**DC** = DISTRICT OF COLUMBIA<br>**DE** = DELAWARE<br>**FPO** = FLEET POST OFFICE<br>**FL** = FLORIDA<br>**GA** = GEORGIA<br>**HI** = HAWAII<br>**IA** = IOWA<br>**ID** = IDAHO<br>**IL** = ILLINOIS<br>**IN** = INDIANA<br>**KS** = KANSAS<br>**KY** = KENTUCKY<br>**LA** = LOUISIANA<br>**MA** = MASSACHUSETTS<br>**MD** = MARYLAND<br>**ME** = MAINE<br>**MI** = MICHIGAN<br>**MN** = MINNESOTA<br>**MO** = MISSOURI<br>**MS** = MISSISSIPPI<br>**MT** = MONTANA<br>**NC** = NORTH CAROLINA<br>**ND** = NORTH DAKOTA<br>**NE** = NEBRASKA | member.<br>▪ If not a foreign address, a complete address including Primary Address line, City, State and Zip must be provided. |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | | | **NH** = NEW HAMPSHIRE **NJ** = NEW JERSEY **NM** = NEW MEXICO **NV** = NEVADA **NY** = NEW YORK **OH** = OHIO **OK** = OKLAHOMA **OR** = OREGON **PA** = PENNSYLVANIA **RI** = RHODE ISLAND **SC** = SOUTH CAROLINA **SD** = SOUTH DAKOTA **TN** = TENNESSEE **TX** = TEXAS **UT** = UTAH **VA** = VIRGINIA **VT** = VERMONT **WA** = WASHINGTON **WI** = WISCONSIN **WV** = WEST VIRGINIA **WY** = WYOMING | |
| 388 | 399 | 12 | Conditional | Zip Code | Zip Code of member's home address. | Numeric, Left justified, Right filled with zeros, Do not include the '-' | | ▪ Required if the 'Out of Country Address Line' has not been populated ▪ Represents the zip code of the home address of the member. ▪ If not a foreign address, |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | | | | a complete address including Primary Address line, City, State and Zip must be provided. |
| 400 | 449 | 50 | Conditional | Out of Country Address Line | Line used for out of country addresses. | Alphanumeric, Left justified, Right filled with spaces | | ▪ Required if the address is foreign.<br>▪ If foreign address, International Address Line must be reported<br>▪ For foreign addresses, State and Zip are not required and must be blank<br>▪ For a foreign address, a complete address including Primary Address line, City, and Out of Country Address Line must be provided |
| 450 | 450 | 1 | Required | Gender | A unique code identifying the gender of the member. | Alphanumeric, Left Justified, Right filled with spaces | **M** = Male<br>**F** = Female<br>**U** = Unknown | ▪ Gender is required for a member. |
| 451 | 458 | 8 | Required | Date of Birth | Date of birth of the member. | Date, MMDDCCYY | | ▪ Member's birth date is required to enroll new members.<br>▪ A blank or '00000000' will result in an error |
| 459 | 459 | 1 | Required | Veteran Status | Indicates if the member is considered a veteran (based on the military service requirements for | Alphanumeric | **Y** = Veteran<br>**N** = Not a Veteran | ▪ The veteran status is identified based on the military service eligible as per the retirement |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | retirement). | | | plan. |
| 460 | 460 | 1 | Required | Marital Status | Indicates the member's relationship status. | Alphanumeric | **S** = Single<br>**M** = Married<br>**D** = Divorced<br>**W** = Widowed<br>**U** = Unknown | ▪ Marital status provides information for eligible retirement benefits. |
| 461 | 463 | 3 | Optional | Union Code | Union code, or collective bargaining unit, associated with the member's position at the agency. | Alphanumeric | | ▪ The union code associated to the member will assist in determining the retirement group value. This value is used to accurately calculate the member's benefit. |
| 464 | 481 | 18 | Required | Annual Base Salary | The annual *full time* rate of pay for the member. | Numeric, Right justified, Left filled with zeros | 000000000000000000 to 999999999999999999 | ▪ The annual base salary is required to determine the highest average salary for use in benefit calculations.<br>▪ This value may not be negative.<br>▪ The current annual base salary should be reported for the payroll period.<br>▪ This data implies two decimal positions. For example placing 000000000000514375 in this field will be understood by MSRB to be 5143.75. |
| 482 | 482 | 1 | Required | Constant Field | This field is required for | Alphanumeric | **N** = Constant Value | ▪ The agency should |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | internal processing at MSRB. | | | report 'N' for this field. |
| 483 | 502 | 20 | Required | Position Code | Unique code identifying the class of work the member is employed. | Alphanumeric, Left Justified, Right filled with spaces | | ▪ Position codes are required to identify the retirement group of the member. |
| 503 | 532 | 30 | Required | Position Description | Description of the class of work the member is employed. | Alphanumeric, Left Justified, Right filled with spaces | | ▪ Position description associated to the position code. |
| 533 | 540 | 8 | Required | Position Effective Date | Date the member started in the position. | Date, MMDDCCYY | | ▪ Position Effective Date cannot occur prior to the Agency Start Date.<br>▪ Position Effective Date cannot occur in the future. |
| 541 | 548 | 8 | Required | Agency Start Date | Hire date at the agency. | Date, MMDDCCYY | | ▪ Agency Start Date cannot occur after the Termination Date.<br>▪ Agency Start Date cannot occur in the future. |
| 549 | 549 | 1 | Required | Filler | This field is required for internal processing at MSRB. | Alphanumeric, Left Justified, Right filled with spaces | | ▪ The agency should report spaces in this field. |
| 550 | 552 | 3 | Required | Filler | This field is required for internal processing at MSRB. | Alphanumeric, Left Justified, Right filled with spaces | | ▪ The agency should report spaces in this field. |
| 553 | 560 | 8 | Required | Effective Date of Annual Base Salary | Date the annual base salary became effective. | Date, MMDDCCYY | | ▪ Effective Date of Base Salary cannot occur prior to the Agency |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | | | | - Start Date.<br>- Effective Date of Base Salary cannot occur in the future. |
| 561 | 568 | 8 | Required | Filler | This field is required for internal processing at MSRB. | Alphanumeric, Left Justified, Right filled with spaces | | - The agency should report spaces in this field. |
| 569 | 576 | 8 | Optional | Termination Date | Date of member's last day of work for the employer | Date, MMDDCCYY | | - Must be within current fiscal year.<br>- Termination Date cannot occur prior to the Agency Start Date.<br>- Termination Date cannot occur in the future.<br>- Termination Date must be accompanied by a valid Termination Reason. |
| 577 | 586 | 10 | Optional | Phone Number | Home phone number of the member. | Numeric, Do not include '(', ')', or '-' characters. | | - Must reflect the phone number as maintained on the member's employment record. |
| 587 | 590 | 4 | Conditional | Termination Reason | Reason the member has terminated employment with the agency. | Alphanumeric, Left Justified, Right filled with spaces | **VOLN** = VOLUNTARY<br>**INVN** = INVOLUNTARY<br>**DETH** = DEATH | - The Termination Reason is required if a Termination Date is present.<br>- If the employee has terminated voluntarily please report the Termination Reason as VOLN |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| *From* | *To* | *Length* | | | | | | |
| | | | | | | | | ▪ If the employee has terminated involuntarily please report the Termination Reason as INVN |
| 591 | 594 | 4 | Required | Full-Time Hours of Position | The maximum number of full-time hours for the position code the member is currently employed. | Numeric, Right justified, Left filled with zeros | 0000 to 9999 | ▪ The full-time hours of the position ensures MSRB can accurately determine service. <br> ▪ This is the maximum hours for a week. <br> ▪ This value is based on the position at the agency. <br> ▪ This data implies one decimal position. For example placing 0400 in this field will be understood by MSRB to be 40.0 (or 40.0 hours per week). |
| 595 | 604 | 10 | Required | Annual Base Salary – Including Incentives | The annual *full time* rate of pay to the member including incentives. | Numeric, Right justified, Left filled with zeros | 0000000000 to 9999999999 | ▪ This value may not be negative. <br> ▪ The current annual base salary – including incentives should be reported for the payroll period. <br> ▪ If incentives are not a portion of the member's earnings, this amount should be the same as the Annual Base Salary |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | | | | • amount. <br> • This data implies two decimal positions. For example placing 0000514375 in this field will be understood by MSRB to be 5143.75 |
| 605 | 608 | 4 | Conditional | Return to Service Reason | Indicates the reason for the member returning to service. | Alphanumeric, Left Justified, Right filled with spaces | **S105** = SECTION 105 <br> **WCS8** = RETURN FROM MEDICAL | • If the member returns to service under Section 105, **S105** should be reported for each payroll period the member continues employment under Section 105. <br> • If the member returns to service from a medical leave, **WCS8** should be reported for the initial payroll period the member returns to service. This may be from returning to service from worker's compensation. |
| 609 | 616 | 8 | Conditional | Contract Period Begin Date | Date indicating the begin date of the member's annual contract | Date, MMDDCCYY | | • This field is for members on an annual contract (e.g., teachers). <br> • This field enables MSRB to accurately calculate service. <br> • The Contract Period |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | | | | Begin Date represents the period of time when a member may begin to earn creditable retirement service. <br> ▪ This field should be spaces if the member is not on an annual contract. <br> ▪ The Contract Period Begin Date may not occur after the Contract Period End Date. |
| 617 | 624 | 8 | Conditional | Contract Period End Date | Date indicating the end date of the member's annual contract | Date, MMDDCCYY | | ▪ This field is for members on an annual contract (e.g., teachers). <br> ▪ This field enables MSRB to accurately calculate service. <br> ▪ The Contract Period End Date represents the period of time when a member ceases to earn creditable retirement service. <br> ▪ The number days between the Contract Period Begin Date and Contract Period End Date may **not** exceed 365 days (per transaction). <br> ▪ This field should be |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | | | | spaces if the member is not on an annual contract. |
| 625 | 632 | 8 | Optional | Labor Agreement Date | Date associated with the member's labor agreement date with the union, or collective bargaining unit. | Date, MMDDCCYY | | ▪ The labor agreement date with the union will assist in determining the correct retirement group for the member. |
| 633 | 641 | 9 | Optional | Bank Routing Number | Routing number for the bank that is of type net pay. | Numeric Right justified, Left filled with zeroes | | ▪ Bank routing number for the primary bank account of the member.<br>▪ This field should be left blank if Bank Account information for a Member is not provided. |
| 642 | 658 | 17 | Conditional | Bank Account Number | Primary bank account number where the member's net payment is deposited. | Alphanumeric Left justified, Right filled with spaces | | ▪ Bank account number of the primary account.<br>▪ The bank account number is required if the Bank Routing Number is populated.<br>▪ If multiple bank accounts exist for the member, the bank account where the largest portion of the paycheck is being deposited should be reported.<br>▪ If the same amount of funds is deposited to each bank account, the |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | | | | 'checking' bank account should be reported. |
| 659 | 659 | 1 | Conditional | Account Type | Type of bank account. | Alphanumeric | **C** – Checking <br> **S** - Savings | ▪ The Account Type is required if the Bank Routing Number is populated. |
| 660 | 660 | 1 | Required | Federal Funded Position | Indicates the position is funded federally. | Alphanumeric | **N** – No <br> **Y -** Yes | ▪ The field indicates the position is federally funded. By indicating a position is federally funded, the appropriate contribution rate can be used to validate the member's contributions. |
| 661 | 668 | 8 | Required | Pay Date | Indicates the date the employee will receive pay. | Date, MMDDCCYY | | ▪ This field indicates the date the member is paid for the period of service. <br> ▪ This date should be the date direct deposit funds are made to the member's bank account, or the check date of a paper check. |

### Contribution Transaction Record Format (Fixed Length)

The table below contains the record format that agencies must use to report contribution detail transactions. These contribution records are associated to the preceding employee information record.

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| 001 | 001 | 1 | Required | Record Type | Field designating this as an employee information, contribution transaction, leave transaction, or report summary record | Numeric | **2** = Contribution Transaction Record | ▪ This field must contain a value of "**2**" since this is a contribution transaction record |
| 002 | 012 | 11 | Required | Filler | This field is required for internal processing at MSRB. | Numeric, Right justified, Left filled with zeros | 00000000000 | ▪ The agency should report '00000000000' in this field. |
| 013 | 015 | 3 | Required | Filler | This field is required for internal processing at MSRB. | Numeric, Right justified, Left filled with zeros | 000 | ▪ The agency should report '000' in this field. |
| 016 | 023 | 8 | Required | Payroll Period Ending Date | Payroll period end date indicating the period of time paid for in the earnings being reported | Date, MMDDCCYY | | ▪ End Date of the Pay Period according to the manner in which the agency submits contribution transactions to MSRB.<br>▪ The number days between the Pay Period Begin Date and Pay Period End Date may **not** exceed the maximum number of days for the agencies payroll reporting |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | | | | frequency (per transaction). <br> ▪ If the agency's payroll frequency is bi-weekly and earnings are paid on 06/14/2010, for the period of time between 06/01/2010 to 06/14/2010, then this date would be 06/14/2010. |
| 024 | 029 | 6 | Required | Retirement Plan | Identifies the retirement plan and contribution rate associated to the contribution transaction. | Alphanumeric | *Refer to Definitions and Logic Section* | ▪ Refer to the Definitions and Logic section of this document for information regarding the "Retirement Plan" field. |
| 030 | 030 | 1 | Conditional | Increase / Decrease Earnings | Indicates if the earnings are positive or negative. | Alphanumeric | + = Increase/Positive <br> **-** = Decrease/Negative | ▪ Required if the salary does not equal zero (0). <br> ▪ A negative salary may only be reported with a Transaction Period of **PPAD**. |
| 031 | 040 | 10 | Required | Payroll Period Earnings | Earnings for the payroll period being reported (associated to the Payroll Period End Date). | Numeric, Right justified, Left filled with zeros | 0000000000 to 9999999999 | ▪ Enables MSRB to determine how to calculate employee contributions accurately <br> ▪ This data implies two decimal positions. For example placing 0000365000 in this field will be understood by MSRB to be |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | | | | 3650.00 |
| 041 | 044 | 4 | Required | Transaction Period Code | Indicates if the contribution transaction is for the current payroll period, or an adjustment transaction. | Alphanumeric | *Refer to Definitions and Logic Section* | ▪ Refer to the Definitions and Logic section of this document for information regarding the "Transaction Period Code" field. |
| 045 | 048 | 4 | Required | Transaction Type Code | Indicates the type of contribution transaction which drives the business rules for processing the information. | Alphanumeric | *Refer to Definitions and Logic Section* | ▪ Refer to the Definitions and Logic section of this document for information regarding the "Transaction Type Code" field. |
| 049 | 049 | 1 | Conditional | Increase / Decrease Pre-Tax Employee Contribution Amount | Indicates if the pre-tax employee contribution amount is positive or negative. | Alphanumeric | + = Increase/Positive<br>- = Decrease/Negative | ▪ Required if the pre-tax employee contribution amount does not equal zero (0).<br>▪ A negative pre-tax employee contribution amount may only be associated with negative earnings. |
| 050 | 059 | 10 | Required | Pre-Tax Employee Contribution Amount | Reported pre-tax employee contributions for the member (for the pay period being reported) | Numeric, Right justified, Left filled with zeros | 00000000 to 99999999 | ▪ Pre-Tax Employee contributions must equal the earnable compensation (earnings amount reported) times the applicable employee contribution rate (including the additional 2% - when applicable).<br>▪ A valid Transaction |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | | | | Type Code must accompany a zero contribution amount reported. <br> ▪ A non-zero Pre-Tax Employee contribution amount and a non-zero Post-Tax Employee contribution amount may not be reported on the same contribution transaction. |
| 060 | 060 | 1 | Conditional | Increase / Decrease Post-Tax Employee Contribution Amount | Indicates if the post-tax employee contribution amount is positive or negative. | Alphanumeric | + = Increase/Positive <br> - = Decrease/Negative | ▪ Required if the post-tax employee contribution amount does not equal zero (0). <br> ▪ A negative post-tax employee contribution amount may only be associated with negative earnings. |
| 061 | 070 | 10 | Required | Post-Tax Employee Contribution Amount | Reported post-tax employee contributions for the member (for the pay period being reported) | Numeric, Right justified, Left filled with zeros | 00000000 to 99999999 | ▪ Post-Tax Employee contributions must equal the earnable compensation (earnings amount reported) times the applicable employee contribution rate (including the additional 2% - when applicable). <br> ▪ A valid Transaction Type Code must accompany a zero |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | | | | contribution amount reported. <br> ▪ A non-zero Pre-Tax Employee contribution amount and a non-zero Post-Tax Employee contribution amount may not be reported on the same contribution transaction. |
| 071 | 071 | 1 | Conditional | Increase / Decrease Pre-Tax Makeup Amount | Indicates if the pre-tax makeup amount is positive or negative. | Alphanumeric | + = Increase/Positive | ▪ Required if the pre-tax makeup amount does not equal zero (0). <br> ▪ A negative pre-tax makeup amount is not allowed. <br> ▪ This field should only be populated with a record type of 'MKUP'. |
| 072 | 081 | 10 | Conditional | Pre-Tax Makeup Amount | Reported pre-tax makeup payments for the member (for the pay period being reported). | Numeric, Right justified, Left filled with zeros | 00000000 to 99999999 | ▪ Pre-Tax Makeup payments are required if the member has an unsatisfied Service Purchase, comprised of pre-tax monies, with MSRB and has setup a payment plan where deductions are made from the member's paycheck to satisfy each payment of the payment plan. <br> ▪ Pre-Tax Makeup payments may not be |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | | | | reported with a Transaction Period of **PPAD.** <br> ▪ This field should only be populated with a record type of 'MKUP'. |
| 082 | 082 | 1 | Conditional | Increase / Decrease Post-Tax Makeup Amount | Indicates if the post -tax makeup amount is positive or negative. | Alphanumeric | + = Increase/Positive | ▪ Required if the post-tax makeup amount does not equal zero (0). <br> ▪ A negative post-tax makeup amount is not allowed. <br> ▪ This field should only be populated with a record type of 'MKUP'. |
| 083 | 092 | 10 | Conditional | Post-Tax Makeup Amount | Reported post-tax makeup payments for the member (for the pay period being reported). | Numeric, Right justified, Left filled with zeros | 00000000 to 99999999 | ▪ Post-Tax Makeup payments are required if the member has an unsatisfied Service Purchase, comprised of post-tax monies, with MSRB and has setup a payment plan where deductions are made from the member's paycheck to satisfy each payment of the payment plan. <br> ▪ Post-Tax Makeup payments may not be reported with a Transaction Period of **PPAD.** <br> ▪ This field should only |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| From | To | Length | | | | | | |
| | | | | | | | | be populated with a record type of 'MKUP'. |
| 093 | 093 | 1 | Conditional | Increase / Decrease Hours Paid for Payroll Period | Indicates if the hours paid for payroll period. | Alphanumeric | + = Increase/Positive  - = Decrease/Negative | ▪ Required if the hours paid for the payroll period does not equal zero (0). ▪ Negative hours paid for the payroll period may only be reported with a Transaction Period of **PPAD**. |
| 094 | 097 | 4 | Required | Hours Paid for Payroll Period | The number of hours the member has earned for the payroll period. | Numeric, Right justified, Left filled with zeros | 0000 to 9999 | ▪ The hours paid for the payroll period ensures MSRB can accurately determine service. ▪ Paid leaves of absence (e.g., vacations) should NOT affect the number of hours paid, because the paid leave of absence is factored into the member's employment. ▪ The number of hours paid should be reported as 0000 when the member is on an unpaid leave of absence. ▪ This data implies one decimal position. For example placing 0400 in this field will be understood by MSRB to be 40.0 (or 40.0 |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| *From* | *To* | *Length* | | | | | | |
| | | | | | | | | hours per week). |

## Unpaid Leave Transaction Record Format (Fixed Length)

The table below contains the record format that agencies must use to report unpaid leave transactions. These leave records are associated to the preceding employee information record. This record should only be reported if the member is on a leave of absence. **Note:** A Leave Transaction record may be reported without a Contribution Transaction record; however, the Employee Information record is still required.

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| *From* | *To* | *Length* | | | | | | |
| 001 | 001 | 1 | Required | Record Type | Field designating this as an employee information, contribution transaction,, leave transaction, or report summary record. | Numeric | **3** = Leave Transaction Record | • This field must contain a value of "**3**" since this is a leave transaction record. |
| 002 | 012 | 11 | Required | Filler | This field is required for internal processing at MSRB. | Numeric, Right justified, Left filled with zeros | 00000000000 | • The agency should report '00000000000' in this field. |
| 013 | 015 | 3 | Required | Filler | This field is required for internal processing at MSRB. | Numeric, Right justified, Left filled with zeros | 000 | • The agency should report '000' in this field. |
| 016 | 023 | 8 | Required | Leave Start Date | Identifies the date of when the member began the leave of absence – the first day of the leave. | Date, MMDDCCYY | | • A leave start date, for the date the member began the period of leave, is required for each payroll period the |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| *From* | *To* | *Length* | | | | | | |
| | | | | | | | | member is on leave. |
| 024 | 031 | 8 | Conditional | Leave End Date | Identifies the date of when the member ended the leave of absence – the last day of the leave. | Date, MMDDCCYY | | ▪ A leave end date is required for the payroll period the member returns from leave.<br>▪ If the member has not returned from the leave, spaces should be reported for this field.<br>▪ The Leave End Date may not occur prior to the Leave Start Date **for the corresponding Leave Type Code**. |
| 032 | 035 | 4 | Required | Leave Type Code | Indicates the type of leave transaction which drives the business rules for processing the information. | Alphanumeric | *Refer to Definitions and Logic Section* | ▪ Refer to the Definitions and Logic section of this document for information regarding the "Leave Type Code" field. |

## *Report Summary Record Format (Fixed Length)*

The following table contains the record format for a Report Summary Record.  The file must contain the total earnings, total pre-tax employee contributions, total post-tax employee contributions, total pre-tax make-up payments, and total post-tax make-up payments reported in the contribution transactions.  Agencies must submit one Report Summary Record in the file. The report summary record will provide the means to verify the accuracy and integrity of the detail transactions submitted in the file.

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| *From* | *To* | *Length* | | | | | | |
| 001 | 001 | 1 | Required | Record Type | Field designating this as an employee information, contribution transaction, leave transaction, or report summary record. | Numeric | **4**= Contribution Transaction Record | ▪ This field must contain a value of "**4**" since this is the report summary record. |
| 002 | 015 | 14 | Required | Filler | Filler field. | Alphanumeric, Filled with spaces | | |
| 016 | 023 | 8 | Required | Payroll Period End Date | The payroll period end date of the current payroll period. | Date, MMDDCCYY | | ▪ The payroll period ending date for which the agency is submitting the contribution report |
| 024 | 043 | 20 | Required | Filler | Filler field. | Alphanumeric, Filled with spaces | | |
| 044 | 044 | 1 | Conditional | Increase / Decrease Total Earnings Amount | Indicates if the earnings amount is positive or negative. | Alphanumeric | + = Increase/Positive  **-** = Decrease/Negative | ▪ Required if the earnings amount does not equal zero (0). |
| 045 | 062 | 18 | Required | Total Earnings Amount | Total amount of earnings reported from the contribution transactions. | Numeric, Right justified, Left filled with zeros | 000000000000000000 to 999999999999999999 | ▪ This must be the total amount of the earnings from the contribution transaction section of the contribution report. |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| *From* | *To* | *Length* | | | | | | |
| | | | | | | | | ▪ This data implies two decimal positions. For example placing 000000000000514375 in this field will be understood by MSRB to be 5143.75 |
| 063 | 063 | 1 | Conditional | Increase / Decrease Total Pre-Tax Employee Contribution Amount | Indicates if the pre-tax employee contribution amount is positive or negative. | Alphanumeric | + = Increase/Positive  **-** = Decrease/Negative | ▪ Required if the pre-tax employee contribution amount does not equal zero (0). |
| 064 | 081 | 18 | Required | Total Pre-Tax Employee Contribution Amount | Total amount of pre-tax employee contributions reported from the contribution transactions. | Numeric, Right justified, Left filled with zeros | 000000000000000000 to 999999999999999999 | ▪ This must be the total amount of pre-tax employee contributions from the contribution transaction section of the contribution report. ▪ This data implies two decimal positions. For example placing 000000000000514375 in this field will be understood by MSRB to be 5143.75 |
| 082 | 082 | 1 | Conditional | Increase / Decrease Total Post-Tax Employee Contribution Amount | Indicates if the post-tax employee contribution amount is positive or negative. | Alphanumeric | + = Increase/Positive  **-** = Decrease/Negative | ▪ Required if the post-tax employee contribution amount does not equal zero (0). |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| *From* | *To* | *Length* | | | | | | |
| 083 | 100 | 18 | Required | Total Post-Tax Employee Contribution Amount | Total amount of post-tax employee contributions reported from the contribution transactions. | Numeric, Right justified, Left filled with zeros | 000000000000000000 to 999999999999999999 | ▪ This must be the total amount of post-tax employee contributions from the contribution transaction section of the contribution report. <br> ▪ This data implies two decimal positions. For example placing 000000000000514375 in this field will be understood by MSRB to be 5143.75 |
| 101 | 101 | 1 | Conditional | Increase / Decrease Total Pre-Tax Makeup Amount | Indicates if the pre-tax makeup amount is positive or negative. | Alphanumeric | + = Increase/Positive <br> - = Decrease/Negative | ▪ Required if the pre-tax makeup amount does not equal zero (0). |
| 102 | 119 | 18 | Required | Total Pre-Tax Makeup Amount | Total amount of pre-tax makeup payments reported from the contribution transactions. | Numeric, Right justified, Left filled with zeros | 000000000000000000 to 999999999999999999 | ▪ This must be the total amount of pre-tax makeup payments from the contribution transaction section of the contribution report. <br> ▪ This data implies two decimal positions. For example placing 000000000000514375 in this field will be understood by MSRB to be 5143.75 |
| 120 | 120 | 1 | Conditional | Increase / | Indicates if the post-tax | Alphanumeric | + = Increase/Positive | ▪ Required if the post- |

| Columns | | | Optional / Required / Conditional | Field Name | Description | Format | Available Values | Rules and Information |
|---|---|---|---|---|---|---|---|---|
| *From* | *To* | *Length* | | | | | | |
| | | | | Decrease Total Post-Tax Makeup Amount | makeup amount is positive or negative. | | **-** = Decrease/Negative | tax makeup amount does not equal zero (0). |
| 121 | 138 | 18 | Required | Total Post-Tax Makeup Amount | Total amount of post-tax makeup payments reported from the contribution transactions. | Numeric, Right justified, Left filled with zeros | 000000000000000000 to 999999999999999999 | ▪ This must be the total amount of post-tax makeup payments from the contribution transaction section of the contribution report. ▪ This data implies two decimal positions. For example placing 000000000000514375 in this field will be understood by MSRB to be 5143.75 |

# Definitions and Logic

With the implementation of MARIS, MSRB will be requesting additional information reported through the contribution reporting process to ensure member information is accounted for accurately. To accomplish this, new fields have been added to the contribution report file format. This section provides additional clarification of certain fields in the file format, and any logic required for determining the value of specific fields.

### *Department*

Department is the MSRB agency ID.

| Department | Agency Name |
|---|---|
| 6022 | ASSABET VALLEY COLLAB |
| 8060 | ASSEBET VALLEY REGIONAL VOC DIST |
| 8150 | BERKSHIRE PLANNING |
| 6004 | BI-COUNTRY COLLAB |
| 8100 | BLACKSTONE VALLEY RVTSD |
| 8080 | BRISTOL/PLYMOUTH RVTSD |
| 6016 | CAPE COD COLAB |
| 6010 | CAPS ED COLLAB |
| 6018 | CASE COLLAB |
| 8160 | CENTRAL MASS REG PLANNING COMMISSION |
| 6035 | CENTRAL MASS SPECIAL ED COLLAB |
| 6012 | CHARMS COLLAB |
| 6200 | COMM HEALTH INS CONNECTOR |
| 8250 | DEVENS ENTERPRISE COMMISSION |
| 6027 | ED COOP |
| 6030 | EDCO |
| 6019 | FLLAC ED COLLAB |
| 6021 | GREATER LAWRENCE ED |
| 6017 | HAMPSHIRE ED COLLAB |
| 9045 | HRCMS |
| 6034 | LABBB |

| Department | Agency Name |
|---|---|
| 6011 | LOWER PIONEER VALLEY ED COLLAB |
| 8211 | MA LIFE SCIENCES CENTER |
| 6090 | MASS CONVENTION CTR |
| 8210 | MASS DEVELOPMENT FINANCE AGENCY |
| 3000 | MASS PORT AUTH |
| 6060 | MASS SCH BLDG AUTHORITY |
| 6070 | MASS ST COLLEGE BLDG AUTHORITY |
| 1080 | MASS WATER RESOURCES AUTHORITY |
| 6020 | MERRIMACK SPEC ED COLLAB |
| 8020 | MERRIMACK VALLEY PLANNING |
| 8050 | MET AREA PLANNING COUNCIL |
| 8010 | MONTACHUSETT REG PLANNING |
| 8090 | MONTACHUSETT RVTSD |
| 8070 | NASHOBA BOARD OF HEALTH |
| 8030 | NE MET REG PL |
| 6014 | NORTH RIVER |
| 8040 | NORTHERN MIDDLESEX COUNCIL OF GOV |
| 6006 | NORTHSHORE ED CONSORTIUM |
| 8170 | OLD COLONY PLANNING COUNCIL |
| 8180 | OLD COLONY RVTSD |
| 6007 | PILGRIM AREA COLLAB |
| 8110 | PIONEER PL COMMISSION |
| 6100 | PRIM BOARD |
| 6013 | PROJECT ACCEPT |
| 6031 | READS |
| 6003 | SE MASS ED COLLAB |
| 8140 | SE REG PLAN & ECON DEVEL DISTRICT |
| 8120 | SE REGIONAL SCHOOL DISTRICT |
| 6033 | SEEMS |
| 6009 | SHORE ED COLLAB |
| 6025 | SOUTH BERKSHIRE ED COLLAB |
| 6015 | SOUTH COAST COLLAB |

| Department | Agency Name |
|---|---|
| 6001 | SOUTH SHORE ED COLLAB |
| 6002 | SOUTH WORCESTER CITY ED COLLAB |
| 8200 | TRI-COUNTY REG RVTSD |
| 1270 | UMASS |
| 8190 | UPPER BLACKSTONE WATER POLLUTION |
| 8130 | UPPER CAPE COD RVTS |

## *Retirement Plan*

Retirement Plans are sets of rules which govern a specific classification of membership. These rules may include membership eligibility, contribution rates, contribution reporting guidelines, or benefit calculation, and payment rules. From a contribution reporting perspective, the Retirement Plan Code indicates the retirement plan the member is participating, and identifies the appropriate contribution rate for the member. The following table contains a listing of Retirement Plan Codes. MSRB will expect each agency will assign the proper Retirement Plan Code to each contribution transaction record being reported for the member (on a Contribution Transaction record).

| Retirement Plan Code | Retirement Plan Description | Post-Tax Employee Contribution Rate | Pre-Tax Employee Contribution Rate | Additional Employee Contribution Rate (when applicable) |
|---|---|---|---|---|
| RPA001 | State Retirement Plan – State Police Post-Tax Contribution | 5% | N/A | N/A |
| RPA002 | State Retirement Plan – State Police Post-Tax Contribution | 7% | N/A | N/A |
| RPA003 | State Retirement Plan – State Police Post-Tax Contribution | 7% | N/A | 2% |
| RPA004 | State Retirement Plan – State Police Post-Tax Contribution | 8% | N/A | 2% |
| RPA005 | State Retirement Plan – State Police Post-Tax Contribution | 9% | N/A | 2% |
| RPA006 | State Retirement Plan – State Police Post-Tax Contribution | 12% | N/A | 2% |
| RPB001 | State Retirement Plan – State Police Pre-Tax Contribution | N/A | 5% | N/A |
| RPB002 | State Retirement Plan – State Police Pre-Tax Contribution | N/A | 7% | N/A |
| RPB003 | State Retirement Plan – State Police Pre-Tax Contribution | N/A | 7% | 2% |
| RPB004 | State Retirement Plan – State Police Pre-Tax Contribution | N/A | 8% | 2% |
| RPB005 | State Retirement Plan – State Police Pre-Tax Contribution | N/A | 9% | 2% |
| RPB006 | State Retirement Plan – State Police Pre-Tax Contribution | N/A | 12% | 2% |

| Retirement Plan Code | Retirement Plan Description | Post-Tax Employee Contribution Rate | Pre-Tax Employee Contribution Rate | Additional Employee Contribution Rate (when applicable) |
|---|---|---|---|---|
| RSA001 | State Retirement Plan – General Post-Tax Contribution | 5% | N/A | N/A |
| RSA002 | State Retirement Plan – General Post-Tax Contribution | 7% | N/A | N/A |
| RSA003 | State Retirement Plan – General Post-Tax Contribution | 7% | N/A | 2% |
| RSA004 | State Retirement Plan – General Post-Tax Contribution | 8% | N/A | 2% |
| RSA005 | State Retirement Plan – General Post-Tax Contribution | 9% | N/A | 2% |
| RSA006 | State Retirement Plan – General Post-Tax Contribution | 12% | N/A | 2% |
| RSB001 | State Retirement Plan – General Pre-Tax Contribution | N/A | 5% | N/A |
| RSB002 | State Retirement Plan – General Pre-Tax Contribution | N/A | 7% | N/A |
| RSB003 | State Retirement Plan – General Pre-Tax Contribution | N/A | 7% | 2% |
| RSB004 | State Retirement Plan – General Pre-Tax Contribution | N/A | 8% | 2% |
| RSB005 | State Retirement Plan – General Pre-Tax Contribution | N/A | 9% | 2% |
| RSB006 | State Retirement Plan – General Pre-Tax Contribution | N/A | 12% | 2% |

### *Transaction Period Code*

The Transaction Period Code identifies the payroll period, and purpose, associated to the contribution transaction. Associating a Transaction Period Code to the contribution transaction enables an agency to report prior period adjustment transactions through the contribution reporting process.  The code value ensures the appropriate business rules are enforced when validating the contribution (on a Contribution Transaction record).

| *Transaction Period Code* | *Name* | *Transaction Period Description* | *Rules and Information* |
|---|---|---|---|
| CURR | Current Period Transaction | A current contribution transaction indicates the transaction is for the current payroll period being reported. | ▪ Only one current payroll period contribution transaction, for each Department, may appear on the report for the current period. |
| PPAD | Prior Period Adjustment Transaction | A prior period adjustment is an adjustment transaction to a previously submitted transaction the employer has determined was incorrect. | ▪ Multiple prior period adjustment transactions may appear on the report for the current period.<br>▪ Only one prior period adjustment transaction may appear on the report for the prior pay period.<br>▪ The prior period adjustment pay period end date must be prior to the payroll period of the current report.<br>▪ There must be a previously reported transaction for the **exact** pay period end date for which the agency is reporting the prior period adjustment.<br>▪ Negative values are allowed for earnings and contributions.<br>▪ "Hours Paid for Payroll Period" are not required, however if hours are reported, either positive or negative, this may impact the service credit awarded to the employee.<br>▪ A prior period adjustment transaction may appear on the contribution report for a member without a current period transaction ('CURR').<br>▪ A prior period adjustment transaction must match the Transaction Type Code of the current period transaction ('CURR') being adjusted.<br>▪ Only the following Transaction Type Codes may be adjusted with a prior period adjustment transaction:<br>    ○ Regular Contribution ('REGL')<br>    ○ Differential Contribution ('DICT')<br>    ○ Educational Incentive ('EDIN')<br>    ○ Housing Allowance ('HOAL') |

| Transaction Period Code | Name | Transaction Period Description | Rules and Information |
|---|---|---|---|
| | | | o   Other Allowance ('OTAL')<br>o   Violence Pay ('VIPA')<br>o   Sabbatical Contributions ('SABT')<br>o   Longevity Contributions ('LONG')<br>o   Fitness Compliance Contributions ('FITN')<br>o   415 Limitation Contribution Excess ('415Q')<br>o   Other Contributions ('OTHR') |

**Note:** If contributions should have been reported for a pay period, but were not reported, the agency must contact MSRB to determine the cost of the service. **The agency cannot report the contributions for the missing pay period through the Contribution Reporting file.**

### *Transaction Type Code*

The Transaction Type Code identifies the type of contribution being reported for the member on the contribution report (Contribution Transaction record). Because all earnings and contributions are not treated in the same manner, the agency is required to classify the earnings and contributions by the Transaction Type. This allows MSRB to accurately calculate service, and verify the contribution amount being reported for the payroll period.

| *Transaction Type Code* | *Name* | *Transaction Type Description* | *Rules and Information* |
|---|---|---|---|
| REGL | Regular Contribution | A regular contribution indicates the transaction is comprised of regular earnings and contributions due from the position – without incentives, allowances, or differential payments included. | ▪ The earnings of the transaction are used to calculate the regular employee contributions, and, if applicable, the additional contributions (2%).<br>▪ Only retirement eligible earnings should be reported. |
| REGV | Regular Contribution – Vacation | A regular contribution is comprised of vacation earnings from which contributions are paid. This does not include incentives, allowances, or differential payments included.<br><br>When vacation pay is used as a substitute for regular earnings, retirement deductions are expected to be taken. | ▪ The earnings of the transaction are used to calculate the regular employee contributions, and, if applicable, the additional contributions (2%).<br>▪ Only in scenarios where vacation pay is used as a substitute for regular earnings, should this pay type be reported. |
| REGS | Regular Contribution – Sick | A regular contribution is comprised of sick earnings from which contributions are paid. This does not include incentives, allowances, or differential payments included.<br><br>When sick pay is used as a substitute for regular earnings, retirement deductions are expected to be taken. | ▪ The earnings of the transaction are used to calculate the regular employee contributions, and, if applicable, the additional contributions (2%).<br>▪ Only in scenarios where sick pay is used as a substitute for regular earnings, should this pay type be reported. |
| DICT | Differential Contribution | Differential contributions should be identified for contributions associated with | ▪ The earnings of from the differential portion of the member's pay are used to calculate the differential contributions. |

| Transaction Type Code | Name | Transaction Type Description | Rules and Information |
|---|---|---|---|
| | | differential payments. | |
| EDIN | Educational Incentive | Identifies the contribution is the result of an educational incentive. | ▪ The earnings of from the educational incentive portion of the member's pay are used to calculate the educational incentive contributions.<br>▪ Only retirement eligible educational incentives should be reported. |
| HOAL | Housing Allowance | Identifies the contribution is the result of a housing allowance. | ▪ The earnings of from the housing allowance portion of the member's pay are used to calculate the housing allowance contributions. |
| OTAL | Other Allowance | Identifies the contribution is the result of an allowance other than housing. | ▪ The earnings of from the other allowance portion of the member's pay are used to calculate the other allowance contributions. |
| VIPA | Violence Pay | Indicates a contribution as the result of a violence payment. | ▪ The earnings of from the violence payment portion of the member's pay are used to calculate the violence pay contributions. |
| SABT | Sabbatical Contributions | Contributions calculated based on compensation earned during a sabbatical. | ▪ The earnings from the sabbatical portion of the member's pay are used to calculate the sabbatical contributions.<br>▪ Contributions should be reported as 'sabbatical' for both part-time and full-time sabbatical absences. |
| LONG | Longevity Contributions | Contributions based on longevity compensation. | ▪ The earnings from the longevity portion of the member's pay are used to calculate the longevity contributions. |
| FITN | Fitness Compliance Contributions | Indicates contributions based on the portion of the earnings due the member for complying with a fitness policy. | ▪ The earnings for completing the fitness portion of the member's pay are used to calculate the fitness compliance contributions. |
| 415Q | 415 Limitation Contribution Excess | At the point in time the member's earnings exceed the IRS 415earnings limit, contributions calculated on the excess earnings must be reported with the '415Q' transaction type. | ▪ At the point in time the member's regular earnings exceed the 415 earnings limitation, the contributions calculated on the excess earnings amount must be identified as '415Q'.<br>▪ Payroll Period Earnings should be reported as the earnings exceeding the 415 limit.<br>▪ The employee contribution amount should be calculated on the earnings exceeding the 415 limit.<br>▪ The 415 earnings limit resets to zero (0.00) on 01/01/CCYY each year. |

| Transaction Type Code | Name | Transaction Type Description | Rules and Information |
|---|---|---|---|
| OTHR | Other Contributions | Retirement contributions based on other types of earnings not provided here. | ▪ The value of 'OTHR' should be used for a transaction consisting of retirement eligible contributions which do not meet the criteria of an existing Transaction Type Code listed above. |
| SETL | Settlement Contributions | Retirement contributions based on the outcome of a legal settlement. | ▪ The earnings reported for the settlement portion of the member's pay are used to calculate the settlement contributions. |
| ADVC | Advance Payment Contributions | Retirement contributions based on a payment advance. | ▪ The earnings reported as an advance of the member's pay are used to calculate the advance payment contributions. |
| MKUP | Make-up Payments | Member payments included on the contribution report to satisfy a buyback of service. | ▪ The value of 'MKUP' should be used to report Make-up deductions.<br>▪ Make-up deductions should NOT be reported on other Transaction Type Codes.<br>▪ The amount of the Make-up deductions should match the total amount of all buyback payments the member is making for the pay period.<br>▪ The Payroll Period Earnings should be reported as zero (0.00) for Make-up deductions. |

## Unpaid Leave Type Code

The unpaid leave type code is used to report the type of unpaid leave of absence (Leave Transaction record). Because each leave type has different business rules associated with them, the agency is required to classify the type of leave of absence associated to the employee. This allows MSRB to accurately determine the employment history of the member.

| Leave Type Code | Name | Leave Type Description | Rules and Information |
|---|---|---|---|
| MLOA | Leave of Absence - Military | Indicates the member is currently on a military leave of absence. | ▪ On the report the member begins the leave, the Leave Start Date should be reported with the date the member began the leave. |

| Leave Type Code | Name | Leave Type Description | Rules and Information |
|---|---|---|---|
| | | | ▪ On the report the member ends the leave, the Leave End Date should be reported with the last date the member was on leave.<br>▪ No Contribution Transaction Record (Record Type '2') is expected for an employee on leave for a full payroll period – meaning earnings, contributions, make-up payments, and hours worked for the payroll period are expected to be zero. |
| EDLV | Leave of Absence - Educational | Indicates the member is currently on an educational leave of absence. | ▪ On the report the member begins the leave, the Leave Start Date should be reported with the date the member began the leave.<br>▪ On the report the member ends the leave, the Leave End Date should be reported with the last date the member was on leave.<br>▪ No Contribution Transaction Record (Record Type '2') is expected for an employee on leave for a full payroll period – meaning earnings, contributions, make-up payments, and hours worked for the payroll period are expected to be zero. |
| FMLV | Leave of Absence - Family | Indicates the member is currently on a family / medical leave of absence. | ▪ On the report the member begins the leave, the Leave Start Date should be reported with the date the member began the leave.<br>▪ On the report the member ends the leave, the Leave End Date should be reported with the last date the member was on leave.<br>▪ No Contribution Transaction Record (Record Type '2') is expected for an employee on leave for a full payroll period – meaning earnings, contributions, make-up payments, and hours worked for the payroll period are expected to be zero. |
| MALV | Leave of Absence – Maternity | Indicates the member is currently on a maternity leave of absence. | ▪ On the report the member begins the leave, the Leave Start Date should be reported with the date the member began the leave.<br>▪ On the report the member ends the leave, the Leave End Date should be reported with the last date the member was on leave.<br>▪ No Contribution Transaction Record (Record Type '2') is expected for an employee on leave for a full payroll period – meaning earnings, contributions, make-up payments, and hours worked for the payroll period are expected to be zero. |
| PLLV | Leave of Absence – Personal | Indicates the member is currently on a personal leave of absence. | ▪ On the report the member begins the leave, the Leave Start Date should be reported with the date the member began the leave.<br>▪ On the report the member ends the leave, the Leave End Date should |

| Leave Type Code | Name | Leave Type Description | Rules and Information |
|---|---|---|---|
| | | | be reported with the last date the member was on leave.<br>▪ No Contribution Transaction Record (Record Type '2') is expected for an employee on leave for a full payroll period – meaning earnings, contributions, make-up payments, and hours worked for the payroll period are expected to be zero. |
| EMSU | Employer Suspension | Indicates the member is currently on suspension by the employer. | ▪ On the report the member begins the suspension, the Leave Start Date should be reported with the date the employer suspended the member.<br>▪ On the report the member ended the suspension; the Leave End Date should be reported with the last date the member was suspended.<br>▪ No Contribution Transaction Record (Record Type '2') is expected for an employee on leave for a full payroll period – meaning earnings, contributions, make-up payments, and hours worked for the payroll period are expected to be zero. |
| UNWC | Unknown Worker's Comp. Section | Indicates the member is receiving worker's compensation, but the worker's compensation section is not known. | ▪ The worker's compensation transaction indicates the worker's compensation for the member is not known.<br>▪ The unknown worker's compensation section does NOT provide creditable service for the member.<br>▪ No Contribution Transaction Record (Record Type '2') is expected for an employee receiving worker's compensation for a full payroll period – meaning earnings, contributions, make-up payments, and hours worked for the payroll period are expected to be zero. |
| WC31 | Worker's Compensation – Section 31 | Identifies the member is receiving worker's compensation under Section 31 for the pay period. | ▪ Section 31 does NOT provide creditable service to the member for the pay period the member is receiving worker's compensation.<br>▪ No Contribution Transaction Record (Record Type '2') is expected for an employee receiving worker's compensation for a full payroll period – meaning earnings, contributions, make-up payments, and hours worked for the payroll period are expected to be zero. |
| WC34 | Worker's Compensation – Section 34 | Identifies the member is receiving worker's compensation under Section 34 for the pay period. | ▪ Section 34 provides creditable service to the member for the pay period the member is receiving worker's compensation.<br>▪ No Contribution Transaction Record (Record Type '2') is expected for an employee receiving worker's compensation for a full payroll period – meaning earnings, contributions, make-up payments, and hours worked for the payroll period are expected to be zero. |

| Leave Type Code | Name | Leave Type Description | Rules and Information |
|---|---|---|---|
| W34A | Worker's Compensation – Section 34A | Identifies the member is receiving worker's compensation under Section 34A for the pay period. | ▪ Section 34A provides creditable service to the member for the pay period the member is receiving worker's compensation.<br>▪ No Contribution Transaction Record (Record Type '2') is expected for an employee receiving worker's compensation for a full payroll period – meaning earnings, contributions, make-up payments, and hours worked for the payroll period are expected to be zero. |
| W34B | Worker's Compensation – Section 34B | Identifies the member is receiving worker's compensation under Section 34B for the pay period. | ▪ Section 34B provides creditable service to the member for the pay period the member is receiving worker's compensation.<br>▪ No Contribution Transaction Record (Record Type '2') is expected for an employee receiving worker's compensation for a full payroll period – meaning earnings, contributions, make-up payments, and hours worked for the payroll period are expected to be zero. |
| WC35 | Worker's Compensation – Section 35 | Identifies the member is receiving worker's compensation under Section 35 for the pay period. | ▪ Section 35 provides creditable service to the member for the pay period the member is receiving worker's compensation.<br>▪ No Contribution Transaction Record (Record Type '2') is expected for an employee receiving worker's compensation for a full payroll period – meaning earnings, contributions, make-up payments, and hours worked for the payroll period are expected to be zero. |
| W35A | Worker's Compensation – Section 35A | Identifies the member is receiving worker's compensation under Section 35A for the pay period. | ▪ Section 35A provides creditable service to the member for the pay period the member is receiving worker's compensation.<br>▪ No Contribution Transaction Record (Record Type '2') is expected for an employee receiving worker's compensation for a full payroll period – meaning earnings, contributions, make-up payments, and hours worked for the payroll period are expected to be zero. |
| WC36 | Worker's Compensation – Section 36 | Identifies the member is receiving worker's compensation under Section 36 for the pay period. | ▪ Section 36 provides creditable service to the member for the pay period the member is receiving worker's compensation.<br>▪ No Contribution Transaction Record (Record Type '2') is expected for an employee receiving worker's compensation for a full payroll period – meaning earnings, contributions, make-up payments, and hours worked for the payroll period are expected to be zero. |

# Examples

The following are some examples of how data should be reported for different scenarios. **Note**: Not all data elements listed above are referenced in the examples below. The data elements displayed below focus on the content of the data, not the file formatting of the data.

**Example 1:**
A member is participating in the State Retirement Plan and was hired by Agency A in 09/15/1995. The member is in a 40 hour per week position and is paid by Agency A on a bi-weekly basis. The member is in a normal position and only receives 'regular' payment (i.e., no differentials, no allowances, no incentives). For the payroll period ending on 06/14/2010, the following records would appear on Agency A's 06/14/2010 contribution report:

Employee Information Record 1:

| Record Type | Employee ID | Employee Rec. No. | Pay Period End Date | Department | SSN | First Name | Last Name | DOB | Agency Start Date | Full-Time Hours |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 00000000 000 | 000 | 06/14/2010 | A | 000000001 | FNAME1 | LNAME1 | 04/12/1970 | 09/15/1995 | 40.0 |

Contribution Transaction Record 1 (Regular Earnings):

| Record Type | Employee ID | Employee Rec. No. | Pay Period End Date | Retirement Plan | Pay Period Earnings | Transaction Period Code | Transaction Type Code | Hours Paid for Pay Period | Pre-Tax Employee Contribution Amount |
|---|---|---|---|---|---|---|---|---|---|
| 2 | 00000000 000 | 000 | 06/14/2010 | RSB004 | 1500.00 | CURR | REGL | 80.0 | 126.92 |

| Post-Tax Employee Contribution Amount | Pre-Tax Makeup Amount | Post-Tax Makeup Amount |
|---|---|---|
| 0.00 | 0.00 | 0.00 |

**Example 2:**
A member is participating in the State Retirement Plan and was hired by Agency B in 09/15/1993. The member is in a 40 hour per week position and is paid by Agency B on a bi-weekly basis. The member is in a position which receives 'regular' pay and 'differential' pay for working at night. For the payroll period ending on 06/14/2010, the following records would appear on Agency B's 06/14/2010 contribution report:

Employee Information Record 1:

| Record Type | Employee ID | Employee Rec. No. | Pay Period End Date | Department | SSN | First Name | Last Name | DOB | Agency Start Date | Full-Time Hours |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 00000000 000 | 000 | 06/14/2010 | B | 000000002 | FNAME2 | LNAME2 | 03/16/1968 | 09/15/1993 | 40.0 |

Contribution Transaction Record 1 (Regular Earnings):

| Record Type | Employee ID | Employee Rec. No. | Pay Period End Date | Retirement Plan | Pay Period Earnings | Transaction Period Code | Transaction Type Code | Hours Paid for Pay Period | Pre-Tax Employee Contribution Amount |
|---|---|---|---|---|---|---|---|---|---|
| 2 | 00000000 000 | 000 | 06/14/2010 | RSB004 | 1200.00 | CURR | REGL | 80.0 | 96.92 |

| Post-Tax Employee Contribution Amount | Pre-Tax Makeup Amount | Post-Tax Makeup Amount |
|---|---|---|
| 0.00 | 0.00 | 0.00 |

Contribution Transaction Record 2 (Differential Earnings):

| Record Type | Employee ID | Employee Rec. No. | Pay Period End Date | Retirement Plan | Pay Period Earnings | Transaction Period Code | Transaction Type Code | Hours Paid for Pay Period | Pre-Tax Employee Contribution Amount |
|---|---|---|---|---|---|---|---|---|---|
| 2 | 00000000 000 | 000 | 06/14/2010 | RSB004 | 100.00 | CURR | DICT | 16.0 | 8.00 |

| Post-Tax Employee Contribution Amount | Pre-Tax Makeup Amount | Post-Tax Makeup Amount |
|---|---|---|
| 0.00 | 0.00 | 0.00 |

**Example 3:**
A member is participating in the State Retirement Plan and was hired by Agency X in 07/17/1990. The member is in a 40 hour per week position and is paid by Agency X on a bi-weekly basis. The member is in a position and only receives 'regular' payment (i.e., no differentials, no allowances, no incentives). The member begins an unpaid Family / Medical Leave of Absence on 06/05/2010. For the payroll period ending on 06/14/2010, the following records would appear on Agency X's 06/14/2010 contribution report:

Employee Information Record 1:

| Record Type | Employee ID | Employee Rec. No. | Pay Period End Date | Department | SSN | First Name | Last Name | DOB | Agency Start Date | Full-Time Hours |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 00000000 000 | 000 | 06/14/2010 | X | 000000003 | FNAME3 | LNAME3 | 05/16/1965 | 07/17/1990 | 40.0 |

Contribution Transaction Record 1 (Regular Earnings):

| Record Type | Employee ID | Employee Rec. No. | Pay Period End Date | Retirement Plan | Pay Period Earnings | Transaction Period Code | Transaction Type Code | Hours Paid for Pay Period | Pre-Tax Employee Contribution Amount |
|---|---|---|---|---|---|---|---|---|---|
| 2 | 00000000 000 | 000 | 06/14/2010 | RSB004 | 250.00 | CURR | REGL | 32.0 | 20.00 |

| Post-Tax Employee Contribution Amount | Pre-Tax Makeup Amount | Post-Tax Makeup Amount |
|---|---|---|
| 0.00 | 0.00 | 0.00 |

Leave Transaction Record 1 (Leave Record):

| Record Type | Employee ID | Employee Rec. No. | Leave Start Date | Leave End Date | Leave Type Code |
|---|---|---|---|---|---|
| 3 | 00000000 000 | 000 | 06/05/2010 | <spaces> | FMLV |

**Example 4:**

A member is participating in the State Retirement Plan and was hired by Agency X on 04/13/1990. The member is in a 40 hour per week position and is paid by Agency X on a bi-weekly basis. The member is in a position and only receives 'regular' payment (i.e., no differentials, no allowances, no incentives). On the 06/14/2010 contribution report, Agency X submits a prior period adjustment for the 05/31/2010 pay period. For the payroll period ending on 06/14/2010, the following records would appear on Agency X's 06/14/2010 contribution report:

Employee Information Record 1:

| Record Type | Employee ID | Employee Rec. No. | Pay Period End Date | Department | SSN | First Name | Last Name | DOB | Agency Start Date | Full-Time Hours |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 00000000 000 | 000 | 06/14/2010 | X | 000000003 | FNAME3 | LNAME3 | 05/16/1965 | 04/13/1990 | 40.0 |

Contribution Transaction Record 1 (Regular Earnings – Current Period):

| Record Type | Employee ID | Employee Rec. No. | Pay Period End Date | Retirement Plan | Pay Period Earnings | Transaction Period Code | Transaction Type Code | Hours Paid for Pay Period | Pre-Tax Employee Contribution Amount |
|---|---|---|---|---|---|---|---|---|---|
| 2 | 00000000 000 | 000 | 06/14/2010 | RSB004 | 4000.00 | CURR | REGL | 80.0 | 376.92 |

| Post-Tax Employee Contribution Amount | Pre-Tax Makeup Amount | Post-Tax Makeup Amount |
|---|---|---|
| 0.00 | 0.00 | 0.00 |

Contribution Transaction Record 2 (Regular Earnings – Prior Period Adjustment):

| Record Type | Employee ID | Employee Rec. No. | Pay Period End Date | Retirement Plan | Pay Period Earnings | Transaction Period Code | Transaction Type Code | Hours Paid for Pay Period | Pre-Tax Employee Contribution Amount |
|---|---|---|---|---|---|---|---|---|---|
| 2 | 00000000 000 | 000 | 05/31/2010 | RSB004 | -150.00 | PPAD | REGL | 00.0 | -15.00 |

| Post-Tax Employee Contribution Amount | Pre-Tax Makeup Amount | Post-Tax Makeup Amount |
|---|---|---|
| 0.00 | 0.00 | 0.00 |