



PAYROLL USERGROUP MEETING

October 16, 2012 10am-12pm

Board Room

Santa Clara County Office of Education



CalSTRS

- Penalty and Interest Process
- STRS “Defined Benefit Request for Adjustment Form (ES756 DB)
- Multiple File Transmission Process
- Fiscally Accountable Districts and Community Colleges Pilot—Submission to STRS



CalPERS

- Pre-Payroll Audit
- Summer Work for Classified Salaried Employees
- 10-11 Month Reporting
- Timecards for Part-Time Employees
- Fiscally Accountable Districts and Community Colleges



CalSTRS Penalty and Interest

- Effective July 1, 2012, CalSTRS has started to assess penalty and interest for late reports and late contributions.
- There are four types of penalties:
 - Penalty 1: Late Report
 - Penalty 2: Late Adjustments
 - Penalty 3: Late Fiscal Year Contributions
 - Penalty 4: Late Contributions



CalSTRS Penalty and Interest

- How to access district-specific penalty and interest invoices?

STRS ES 756DB Form

- CalSTRS sent the “Defined Benefit Request for Adjustment Form,” the so-called ES 756DB Form to DBAS via email.
- DBAS will notify districts and copy fiscal directors within two days of receiving .
- Districts need to respond immediately on a daily basis or provide a date of error corrections.
- Corrections must be made and reported to CalSTRS within 60 days after the notification date.

Note: Corrections can only be made at EOM or 10th payroll, so budget your time and research errors accordingly.

Defined Benefit Request for Adjustment - Priority request



California State Teachers' Retirement System
 P.O. Box 15275, MS 17
 Sacramento, CA 95851-0275

TO: Santa Clara COE
 FROM: Maha Alhashimi - malhashimi@calstrs.com
 916-414-5414

NOTIFICATION DATE: 8/1/2012
 FISCAL YEAR: 1988-1989
 CURRENT STATUS Member-04-01-198

CLIENT ID: [REDACTED] NAME: [REDACTED] REPORTING SOURCE/UNIT: 43113 BENEFIT PRIORITY: YES - Approaching Benefit Status

MC	AC	PAY		EARNINGS	RATE	CODE	CONTRIBUTIONS		SERVICE PERIOD		BUS RULE
		RATE	CD				AMOUNT	E/M	BEGAN	ENDED	
2	54	70,000	8	70.00		0			09-01	09-30	B-008
2	54	16,730	4	1,070.72		0			10-01	10-31	B-008
2	54	70,000	8	70.00		0			12-01	12-31	B-008
2	54	17,230	4	144.73		0			02-01	02-28	B-008
2	54	75,000	8	75.00		0			01-01	02-28	B-008
2	54	75,000	8	6,000.00		0			11-01	03-31	B-008
2	54	70,000	8	1,200.00		0			04-01	04-30	B-008
2	54	70,000	8	140.00		0			04-01	04-30	B-008
2	54	17,950	4	380.54		0			03-01	04-30	B-008

You have 60 days to submit these adjustment. Please verify all adjustments prior to entry.

B-008- Non - member service reported for a member

COMMENTS:

Please back out the reported non member line and re-report the services as member line.



ES756DB



Multiple STRS File Transmissions

- September End of Month File transmitted 10/4/2012 for all dependent school districts.
- 2nd county file will be submitted as a supplemental file along with remaining contributions to CalSTRS.



Multiple STRS File Transmissions

Impact to Dependent School Districts—

- No more errors due to outstanding prior month's file.
- All STRS errors should be treated as legitimate errors and correct accordingly.

Multiple STRS File Transmissions

Impact to Independent School Districts and Charter Schools—

- Change F496 Field 87-88 from month to the letter “SU” for supplemental from now on.
 - Example:
 - Replacing “03” for September with “SU.”
- Charters who create their F496 files in STRS Connect do not need to make this change; STRS Connect has enforced “SU” in the system.

Multiple STRS File Transmissions

Impact on F496 Upload Process after End of the Month Payroll, including:

- All the Wednesdays, Fridays, and 10th Payroll between EOM and the 10th.
- All independent district payrolls
- All charter school payrolls

--Select File Type “**PARTIAL SUPPLEMENTAL REPORT (F496)**.”

No more “PARTIAL MONTHLY REPORT (F496).”



Submit Files Directly to CalSTRS

- Pilot direct reporters 07/01/12-06/30/12
- Fiscally Accountable Districts
- Community Colleges



STRS Direct Reporting Requirements (Subject to Change)

- History of accurate and timely reporting habits
- District must have their own payroll system
- Complete control over district funds
- District pre-tax resolution
- District Board resolution
- County Office of Education agreement and Board resolution
- Full compliance with the F496 File Specifications.

STRS Direct Reporting Requirements (Subject to Change)

- District will be responsible for submitting contribution data/remittances including any/all previous adjustments and new reporting from the time prior to the effective date of direct reporting.
- Affirms that the District is responsible for any penalty assessments for data reported as a direct reporter subsequent to the effective date of direct reporting



STRS Direct Reporting Requirements (Subject to Change)

- STRS needs to receive request by 11/30/2012 for a district to be included in piloting this year.



CalPERS

- Pre-Payroll Audit
 - Reminder—PERS Pre-Payroll Audit needs to be done consistently each month.

Summer Work for Classified Salaried Employees

Example

- An employee worked in August for Summer School, but compensation was combined with September salary and paid in September End of Month payroll.

Corrections needed:

- Employee should be paid “on or before the 10th calendar day following the end of the pay period,” i.e. August EOM or September 10th payroll (Ed Code 42646).
- Pay Period should be identified as August instead of September (Government Code 20630).

CalPERS—10-11 Month Reporting

Government Code 20636 (b) (1):

- ‘Payrate’ means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules.
- A classified employee who works in a 6 hour per day position should have the same ret base as a full- time employee of the same group or class of employment who renders same services during normal working hours.

CalPERS—10-11 Month Reporting

- If the school year runs from August to June, with only a few days in August, and employee is paid over 10 months with August earnings paid through September end of the month payroll, such August earnings should be reported as “prior period adjustment” to August.
- If the employee is paid via 11 equal installments correctly, there will be no extra accrual of service or final compensation.
- Get agreement from classified union for the change.
- If the employee terminates early, the district needs to back out everything that was reported and report as earned.

CalPERS—Part Time Employees on Time Cards

- Each district may implement a cutoff date for processing timecards—around the 20th.
- Timecards received by this cutoff date should be processed on the End of the Month payroll or the 10th of next month.
- Payment should be reported to PERS in the period the wages were earned.
- Timecards received after cutoff and processed the following 10th payroll must be reported as “prior period adjustments” to the period the wages were earned.

CalPERS—Part Time Employees on Time Cards

- Example
- Cutoff date: 09/20/12
- Timecard received: 09/25/12
- Service period (when wages were earned): 09/01/12-09/30/12)
- Payroll processing: 11/10/12

Correct reporting:

As prior period adjustment (arrears) to September 2012.



CalPERS—Submit Directly to PERS

- Fiscally Accountable Districts
 - Currently submitting directly—
 - Cupertino
 - Foothill DeAnza
 - San Jose Unified
- Community Colleges



CalPERS—Retiree and Non-Member Reporting

- CalPERS retirees of at least normal retirement age can work up to 960 hours per year without impacting their retirement benefits.
- The 960-hour limitation applies to all employers of the retiree combined.
- Currently retiree earnings/hours are not reported due to AC-P-C code 00-0-0.
- TSB will be working with QSS to make the change so that retiree earnings/hours can be reported to my|calPERS.

CalPERS—Retiree and Non-Member Reporting

- Part-time employees should be enrolled as PERS member when 1000 hours have been worked in a fiscal year.
- If an employee works multiple permanent positions that accumulates to an average of 20 hours a week, and this situation is expected to be for one year or longer, the employee should be enrolled as PERS member.
- Currently non-member is not reportable due to AC-P-C code of 00-0-0.
- Changes will need to be made by QSS, but in the meantime continue to keep track of non-member hours.

**Definition for
Penalty 1 –
Late report**

DB and CB – Contributions reported for the first time by the report unit for an employee for a specific period of time where there was no previous reported line for that employee by that unit for any day in that specific period of time.

**DB Ed. codes:
23004, 23005,
23006**

DB – Late if received on the 44th day after 5:00 p.m. Pacific Time
CB – Late if received on the 10th business day after 5:00 p.m. Pacific Time
DB and CB – Penalty is 7.50% of employer and employee contributions

DB regulations:

compounded daily

27000(a)

DB and CB – ‘Line in the sand’, Any late report, even prior to July 1, 2012, may be assessed

27001(a)-(c)

27003(a)-(b)

27003(e)

- The penalty for the days late will only be calculated back to July 1, 2012

27003(g)-(h)

DB and CB – No penalty for late reports that neither increases nor decreases the employer or employee contributions

Exemptions

CB Ed. codes:

DB and CB – Exemptions for workers’ compensation and federal and state law

26301

CB regulations:

- No data elements for system exclusion making it necessary for employer to dispute

27000(b)

27002(a)-(c)

27004(a)-(b)

27004(e)

27004(g)-(h)

DB and CB – Exemptions for part time and substitute extra days

Conditions to be met:

1. Date the substitute or part-time position is paid matches the pay date on a published salary schedule for that position; and
2. The pay date is no more than 31 calendar days following the last day of the month in which the compensation being reported was earned; and
3. The applicable portions of the report are received no later than 44 calendar days following the pay date.

Because of START limitations, for the following Assignment codes: 44, 54, 45, 55, 58

- System will penalize based on 31 days from end of pay period end date.

Example: part time pay period reported to CalSTRS: 09/01/12 – 09/30/12

- System will add 31 days to 9/30/12 = 11/1/12
- **Report due date** for 9/1/12 – 9/30/12 = **12/14/12**, 44 days from 11/1/12

Need desk audit to determine if conditions met

**Definition for
Penalty 2 –
Late
adjustments**

DB and CB – Contributions reported for the second time by the report unit for an employee, for a specific period of time

**DB Ed. codes:
23008**

DB and CB – late on 60th calendar day after 5:00 p.m. Pacific Time

**DB regulations:
27003(c)-(g)**

DB and CB – Calculation based on cumulative value on the sum of the absolute value of the change in employer and employee contributions for each employee

DB and CB – Penalty is 7.50% of employer and employee contributions compounded daily

**CB Ed. codes:
26302**

DB and CB – ‘line in the sand’, Adjustments with earnings dated July 1, 2012 or later may be assessed

**CB regulations:
27004(c)-(g)**

DB and CB – No penalty for a late adjustment that neither increases or decreases the employer or employee contributions

DB and CB – Exemptions for workers’ compensation and federal and state law

- No data elements for system exclusion making it necessary for employer to dispute

DB and CB – Exemptions for retroactive adjustments

Conditions to be met:

1. Adjustments are made for all members of a class of employees
2. The adjustments are made pursuant to a written employment agreement with an employer or with an exclusive representative entered into by an employer
3. The adjustments become effective contemporaneously with the effective date of the written agreement or the effective date of the provision in the agreement providing for future increases in compensation
4. The adjustments are reported to the system within 90 days of the effective date of the written employment agreement or the effective date of the provision in the agreement providing for future increases in compensation.

Because of START system limitations, Contribution Code 5:

- System will bypass all Contribution Code 5 lines

Need desk audit to determine if conditions met

**Definition for
Penalty 3 –
Late FY
contributions**

DB only – Contributions for a prior fiscal year reported after March 1 of subsequent fiscal year

**DB Ed. codes:
23003
DB regulations:
27007(a)**

Late on March 1st of subsequent fiscal year
Assessment based on 5% of creditable compensation
'line in the sand' – earning periods dated July 1, 2012 or later may be assessed
The penalty for the days late will only be calculated back to July 1, 2012

**Definition for
penalty 4 – late
contributions**

DB and CB – Late receipt of contributions

**DB Ed. codes:
23002, 23002.5,
23003
DB regulations:
27005(a)-(c)
27007(a)-(f)**

DB and CB – late receipt of payments of contributions
DB – Penalty based on receiving 95% of contributions due by the 5th business/working day by 3:00 p.m. Pacific Time
DB – Remaining balance due on the 15th business/working day by 3:00 p.m. Pacific Time
CB – Penalty based on receiving 100% of contributions due by the 10th business/working day by 3:00 p.m. Pacific Time
DB and CB – 'Line in the sand' Earning periods dated July 1, 2012 or later may be assessed
DB and CB – Penalty is 7.50% of employer and employee contributions compounded daily

CB Ed. codes:

Exemptions
DB and CB – Workers' compensation and state and federal regulations

- No data elements for system exclusion making it necessary for employer to dispute

DB and CB – late contributions if related to a retro
Need desk audit to determine if conditions met
DB and CB – Part time or substitute extra days
Need desk audit to determine if conditions met

Procedures on Obtaining CalSTRS Penalty and Interest Invoice Reports

Effective 07/01/2012, CalSTRS has started to assess penalty and interest to all employers that participate in CalSTRS. Attached are the invoices and the county-wise summary reports that list charges for each district. To find out which employees or payroll records have incurred the charges, please log into SEW (Secured Employer Web Site sew.calstrs.com), Contribution Account Portal, and use one of the following two options:

Option 1:

1. Within Contribution Account Portal, click on “Invoices and Notices.”
2. Click on the “Report Unit” drop-down menu and select your district.
3. Click on the yellow “Search” box. Detailed invoices for your district will be listed.
4. Click on the gray box next to the PDF icon to display your detailed invoice.

NOTE: It has been noticed that this “Invoices and Notices” module is not stable. At one login, all four reports for June, July, August, and September are listed. The next second, only June report is listed. STRS is aware of the issue and is working on it. *If this happens, use Option 2.*

The screenshot displays the CalSTRS Contribution Account Portal interface. At the top, the CalSTRS logo and 'Contribution Account Portal' are visible. Below the navigation bar, the 'Invoices and Notices' section is active. The search criteria are set to 'Report Source: 00043-Santa Clara Co Office of Ed' and 'Report Unit: 43107-BERRYESSA UNION ELEMENTARY'. The 'Program' is set to 'All' and 'Notice Type' is 'All'. A yellow 'Search' button is highlighted with a red arrow. Below the search criteria, a 'Results Table' is shown with one entry:

PDF Document	Media ID	Notice Type	Description	Program	RP/PSD	Posting Date	Invoice ID
	STM0000011714	INV DET	P&I Invoice Detail Report for Unit 43107	D6	12/2012	7/27/2012	000020000042

Option 2:

1. Within Contribution Account Portal, click on “Penalty Assessment & Dispute Mgmt.”
2. Select the Media ID from the invoice.
3. Select Report Unit for your district.

CALSTRS Contribution Account Portal

Welcome Wenqin Shen

Account Detail | **Penalty Assessment & Dispute Mgmt.** | Invoices and Notices | Reports

Penalty Assessment & Dispute Mgmt.

Penalty Assessment & Dispute Mgmt.

Selection for Penalty Assessment & Dispute Mgmt.

Selection

*Report Source: 00043

Media ID (Required): [Dropdown]

*Report Unit: 43104

Penalty Type: [Text]

Member SSN: 000000000

Upload Penalty Lines:

Penalty Line ID: 000000000

Dispute Indicator: [Text]

Draft ID: [Text]

Contribution Code: [Text]

Assignment Code: [Text]

Adjustment Indicator: [Text]

Further Selection by Case Number and Status

Case ID: [Text]

Case Status: 00

Continue to PADM **Generate PDFIDR**

Summarize P1 & P4

* These fields can be used to filter the invoice detail report (IDR).

INVOICE
AR 1744 (REV 05/11)



California State Teachers' Retirement System
P.O. Box 15275
Sacramento, CA 95851-0275
www.calstrs.com

Date: 10/05/2012

Santa Clara Co Office of Ed
1290 RIDDER PARK DRIVE
SAN JOSE CA 95131-2398

Business Partner No. 1000000043
Report Source ID 00043



INVOICE NUMBER	MEDIA ID	REPORT MONTH FISCAL YEAR	AMOUNT DUE	DUE DATE
20000244	STM0000011958	03 - 2013	\$97.99	11/04/2012

PENALTIES & INTEREST ASSESSMENT	
Penalty Type:	
DB - Late Report	\$4.39
DB - Late Report - Contribution Adjustment	\$0.00
DB - Late Contribution - Prior Fiscal Year	\$0.00
DB - Late Contribution	\$93.60
Total Amount Due	\$97.99

- Click the orange box labeled "Continue to PADM." A message "No penalty records found for this selection" will show up on the top if there are no penalty records for your district. Otherwise, the following screen will pop up.

Account Detail | Penalty Assessment & Dispute Mgmt | Invoices and Notices | Reports

Penalty Assessment & Dispute Mgmt

Penalty Assessment & Dispute Mgmt

Selection Parameters

Report Source: 00043 | Media ID: STM0000011958 | Report Period: 03/2013 | Report Unit: 43107 | To: 43107

Penalty Type: | To: | SSN No: 000000000 | Penalty Line ID No: 000000000 | To: 000000000 | Dispute Indicator: |

Draft ID: | To: | Contribution Code: | To: | Assignment Code: | To: |

Adjustment Indicator: | Case ID: | To: | Case Status: 00 | To: 00

Penalty Assessment & Dispute Mgmt. Application

Report Source: 00043 | Fiscal Year: 2013 | Program ID (CB or DB) aka File Type: DB | Media ID: STM0000011958 | Report period of the file, or SU, from START:

Business Partner Number: 1000000043 | Unique ID: STM0000011958 | Effective Date of START Contribution File Transmission: 10/05/2012 | Pay Schedule Date (CB Only): | Supplemental Sequence Number:

View: Reported View | Export | Deselect All | Select All | Create Case | Reject Draft | Create Draft | Attach Doc | Cancel Draft | Filter: 3

Pen Line ID	EE SSN	Last Name	Report Unit	Asg Code	Pay Rate	Pay Code	Earnings	Cont Code	PrtT/Mor/Contro	PstT/Mor/Contro	SvcPer/Beg	SvcPer/End
1021339			43107	55	16,898.22	0	523.26	3	41.86	0.00	08/22/2012	09/21/2012
1021340			43107	55	22,498.02	0	327.84	3	26.23	0.00	05/22/2012	09/21/2012

- Click on the yellow box labeled "Select All" then "Export" and "Export to Microsoft Excel."

An STRS Penalties and Interest Calculation Example

There are four types of penalties:

- Penalty 1: Late Report
- Penalty 2: Late Adjustments
- Penalty 3: Late Fiscal Year Contributions
- Penalty 4: Late Contributions

On 7/25/12, Santa Clara County Office of Education received its first Penalty and Interest Invoice for June 2012 file that was transmitted on 07/24/2012 for late report and late contribution. That invoice involved 9 school districts. Below is one example of Penalty Type 1, Late Report for a prior period adjustment for a part-timer's record:

Service period reported for a part-timer:	03/26/2012-04/25/2012
Earning for the service period:	\$87.50
Employee contribution:	\$7.00
Employer contribution:	\$7.22
Pay period:	06/01/2012-06/30/2012
Report Period:	June 2012
June 2012 report due date:	06/30/12 + 44 days = 8/13/12
June 2012 report transmitted:	07/24/12
Report due date for part-timers:	04/25/2012 + 31 days + 44 days = 75 days = 07/09/2012
Days part-timer reported late:	07/24/12-07/09/12 = 15 days

Formula for calculating Penalty Type 1—Late Report:

$[\text{EE+ER contributions total}] \times (1 + [7.50\% / 360])^{[\text{days late}]} - [\text{EE+ER contributions total}] = \text{Penalty Amount}$

Penalty Amount:

$$(7.00+7.22) \times (1 + [7.50\%/360])^{15} - (7.00+7.22) = \$0.04$$



Invoice Detail Report

Using the IDR to research penalties 1 - 4

- The IDR is an itemized list of all penalties assessed for a specific DB or CB file
- Available in PDF format
- Sorted by penalty type

Selection for Penalty Assessment & Dispute Mgmt

Selection

*Report Source: 00037

Media ID (Required): STM0000010600 Report Period: 11/2011

*Report Unit: 37001 To: 37158

Penalty Type: To:

Member SSN: 000000000

Upload Penalty Lines:

Penalty Line ID: 0000000000 To: 0000000000

Dispute Indicator: To:

Draft ID: To:

Contribution Code: To:

Assignment Code: To:

Adjustment Indicator:

Further Selection by Case Number and Status

Case ID: To:

Case Status: 00 To: 00

Summarize P1 & P4

* These fields can be used to filter the invoice detail report(IDR)

- Click the *Invoices and Notices* link

CALSTRS Contribution Account Portal

Welcome Robert Frost

Assessment Detail | Penalty Assessment & Dispute Mgmt | **Invoices and Notices** | Reports

Open Bills | Paid Bills | Payments | Credits | Dispute | P1 | P4 | Switch Account

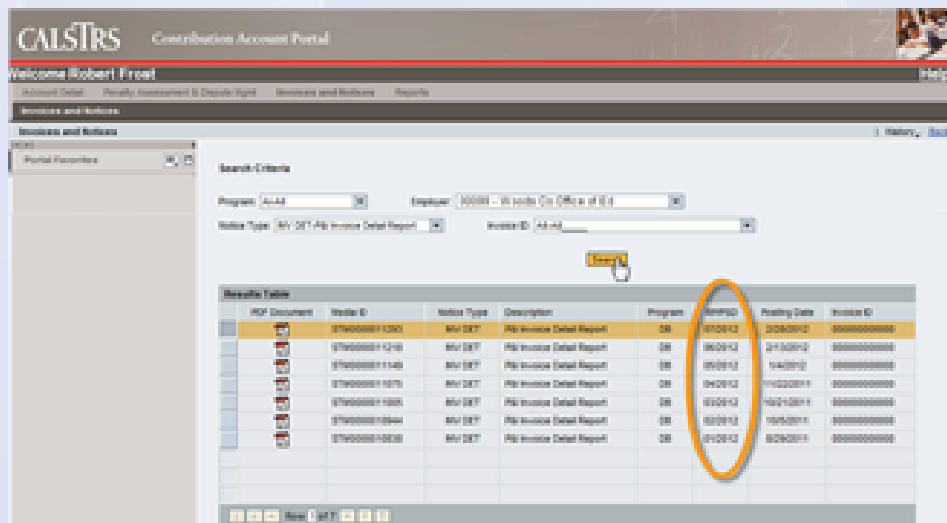
Switch Account

Portal Favorites

List of Open Bills Woods Co Office of Ed / 100 Snowy Ln / Woods CA 99999-9999

Bill Description	Due	Billed Amount	Open	Action
There are currently no bills.				
Download Selected Entries			Total Net Payment Amount	USD 0.00

- To locate the correct report, check the *RP/PSD* column
 - Report Period/Pay Schedule Date



- RP = DB Report Period
 - o1 = July
 - o2 = August, etc.
- PSD = CB Pay Schedule Date
- SU = supplemental
 - o1 = 1st supplemental
 - o2 = 2nd supplemental

Program	RP/PSD	Posting Date
CB	11/01/2011	1/5/2012
DB	04/2012	12/23/2011
DB	03/2012	12/8/2011
CB	09/01/2011	12/7/2011
DB	SU02/2012	11/3/2011
DB	SU01/2012	11/1/2011
DB	01/2012	10/28/2011
CB	08/01/2011	10/27/2011
DB	02/2012	10/18/2011
DB	SU03/2012	9/28/2011

- Penalty Type 1 – Late Reports



- Any service period of less than a month will have a calculated service period end date equal to one month.*

SvcPerBeg	SvcPerEnd	CalcSvcPer
10/01/2010	10/31/2010	10/31/2010
10/01/2010	10/31/2010	10/31/2010
10/22/2010	10/31/2010	11/21/2010

- How is the **Days Late** calculated?

Penalties & Interest Invoice Detail Report
PENALTY TYPE 1 - LATE REPORTS

Report Period 11/2011 Report Rcvd Dt. 08/24/2011 PSCD Doc Nr. 000010000010

EEContrib	CalcEEContrib	SvcPerBeg	SvcPerEnd	CalcSvcPer	Rpt Due Dt	Days Late
495.70	511.19	05/01/2011	05/31/2011	05/31/2011	07/14/2011	41
495.70	511.19	05/01/2011	05/31/2011	05/31/2011	07/14/2011	41
450.18	464.25	05/01/2011	05/31/2011	05/31/2011	07/14/2011	41
584.54	602.81	05/01/2011	05/31/2011	05/31/2011	07/14/2011	41
590.95	609.42	05/01/2011	05/31/2011	05/31/2011	07/14/2011	41

Count from the **report due date** to the **report received date** to find the days late.

- How is the **Amount Late** calculated?

000010600 Report Period 11/2011 Report Rcvd Dt. 08/24/2011 PSCD Doc Nr. 000010000010 Interest Rate 9

EEContrib	CalcEEContrib	SvcPerBeg	SvcPerEnd	CalcSvcPer	Rpt Due Dt	Days Late	Ant Late
495.70	511.19	05/01/2011	05/31/2011	05/31/2011	07/14/2011	41	1,006.89
495.70	511.19	05/01/2011	05/31/2011	05/31/2011	07/14/2011	41	1,006.89
450.18	464.25	05/01/2011	05/31/2011	05/31/2011	07/14/2011	41	914.43
584.54	602.81	05/01/2011	05/31/2011	05/31/2011	07/14/2011	41	1,187.35

The **amount late** is the sum of the **employee and employer contributions**.

- How is the **Penalty Amount** calculated?

ID Doc Nr. 000010000010 Interest Rate 7.5

Rpt Due Dt	Days Late	Amt Late	Penalty Amt
07/14/2011	41	1,006.89	8.93
07/14/2011	41	1,006.89	8.93
07/14/2011	41	914.43	8.11
07/14/2011	41	1,187.35	10.53
07/14/2011	41	1,200.37	10.64
07/14/2011	41	949.10	8.23

$Amt\ Late (1 + Interest\ Rate/360\ days)^{Days\ Late} - Amt\ Late = Penalty\ Amt$

$$1006.89(1 + 7.5/360)^{41} - 1006.89 = 8.93$$

- Locating IDR lines in REAP

Person / Account DB Contribution Lines Service Credit Balance

Filter

Fiscal Year 2010-2011 Include lines reported this year for a prior fiscal year

Report Source / Unit All Only lines with exceptions

Filter

DB Contribution Lines

[Download Report](#)

Rpt Unit	Mem Code	As Cd	Pay Rate	Earnings Cd	Rate	Contribution Cd	Amount	Service Period		Svc Crdt	Pre/ Post	Period FY	Flag	
								Begin	End					
70006	1	57	6196.27	2	6196.27	0.0800	1	495.70	02/01/2011	02/28/2011	0.091	Pre	MO08	A
70006	1	57	6196.27	2	6196.27	0.0800	1	495.70	03/01/2011	03/31/2011	0.091	Pre	MO09	A
70006	1	57	6196.27	2	6196.27	0.0800	1	495.70	04/01/2011	04/30/2011	0.091	Pre	MO10	A
70006	1	57	6196.27	2	6196.27	0.0800	1	495.70	05/01/2011	05/31/2011	0.091	Pre	MO11	A
70006	1	57	6196.27	2	6196.27	0.0800	1	495.70	06/01/2011	06/30/2011	0.091	Pre	MO12	A

Looks just like DB except:

- Fewer columns (not used in CB)
 - Assignment Code
 - Service Period Beg + Service Period End
 - Contribution Code
- Report due date = 10 business days from PSD

- Penalty Type 2 – Late Contribution Adjustments



- Column Headings

Notification Date

CalcSvcPer	CalcSvcPer	SvcPerBeg	SvcPerEnd	CalcSvcPer	Spt Due Dt	Notif Date	Days Late	Am. Late	Penalty Am.
21.60	22.28	08/01/2010	08/31/2010	08/31/2010	12/04/2010		253	43.88	2.44
21.60	22.28	08/01/2010	08/31/2010	08/31/2010	12/04/2010		253	43.88	2.44
21.60	22.28	08/01/2010	08/31/2010	08/31/2010	12/04/2010		253	43.88	2.44
21.60	22.28	08/01/2010	08/31/2010	08/31/2010	12/04/2010	09/09/2011	253	43.88	2.44
21.60	22.28	08/01/2010	08/31/2010	08/31/2010	12/04/2010		253	43.88	2.44
21.60	22.28	08/01/2010	08/31/2010	08/31/2010	12/04/2010		253	43.88	2.44
21.60	22.28	08/01/2010	08/31/2010	08/31/2010	12/04/2010		253	43.88	2.44

- How is the Days Late calculated?

11/2011	Report Rcvd Dt.	08/24/2011	SCD Doc Nr.	000010000010	Inter	
rb	SvcPerBeg	SvcPerEnd	CalcSvcPer	Spt Due Dt	Notif Date	Days Late
8	10/01/2010	10/31/2010	10/31/2010	02/13/2011	06/06/2011	19

Add 60 days to the **notification date** to find the due date (not shown.) Count from the due date to the received date to find the days late.

Looks just like DB except:

- Fewer columns (not used in CB)
 - Assignment Code
 - Service Period Beg + End
 - Contribution Code
- Report due date = 10 business days from PSD

Penalty Type 3 – Late Contributions for Prior Fiscal Years

- Header data
 - Media ID #
 - Report Period
 - Received Date

Program: EPI_INVOICE_DETAIL_RPT Cal
 System : EPI/100 Penalties & Interest
 User : CALBATC PENALTY TYPE 3 : LATE CONTR

Media Id STM0000010944 Report Period 02/2012 Report Rcvd Dt. 09/23/2011 PSCD Doc Nr. 10000167

Rpt Init	SSN	Last Name	First Name	Initia	Svc P.Beg	Svc P.End	Calcsvc P.End	Crd Earn	Per
99020	547749999	TEACHER	JEANETTE	O	04/01/1992	04/30/1992	04/30/1992	2,930.10	5%
99020	543939999	TEACHER	JOY		09/01/2008	12/31/2008	09/30/2008	164.04	5%
99022	76389999	TEACHER	JOY		09/01/2008	12/31/2008	10/31/2008	171.85	5%
99022	833129999	TEACHER	JOY		09/01/2008	12/31/2008	11/30/2008	140.60	5%
99022	547799999	TEACHER	JOY		09/01/2008	12/31/2008	12/31/2008	164.03	5%

- Column Headings

Contributions

Penalty Rate

~~Report~~
Due Date

Program: EPL_INVOICE_DETAIL_EPT
System : EPL/100
User : CALSTRS

CALSTRS
Penalties & Interest Invoice Detail Report
PENALTY TYPE 3 : LATE CONTRIBUTION - PRIOR FISCAL YEARS

Media 24 #700000000944 Report PerIOD 03/2010 Report Rcvd Dt. 09/23/2011 PDCD Doc Nr. 10000167

Rpt. Due Dt	DOB	Last Name	First Name	DB1A	Svc P.Beg	Svc P.End	CalcSvc P.End	Crd Earn	Pen Rate	Pen Amt	Rpt Due Dt
03/01/1993	047749999	TSACHA	JENNIFER	0	04/01/1992	04/30/1992	04/30/1992	2,930.10	5%	146.51	03/01/1993
03/01/2010	043309999	TSACHA	JOY		09/01/2008	12/31/2008	09/30/2008	144.04	5%	8.20	03/01/2010
03/01/2010	763899999	TSACHA	JOY		09/01/2008	12/31/2008	10/31/2008	171.85	5%	8.59	03/01/2010
03/01/2010	413329999	TSACHA	JOY		09/01/2008	12/31/2008	11/30/2008	140.60	5%	7.03	03/01/2010
03/01/2010	047749999	TSACHA	JOY		09/01/2008	12/31/2008	12/31/2008	144.03	5%	8.20	03/01/2010

- Why did the line get penalized?

Did the report due date fall before the received date? Yes = penalty. No = no penalty.

CALSTRS
Penalties & Interest Invoice Detail Report
PENALTY TYPE 3 : LATE CONTRIBUTION - PRIOR FISCAL YEARS

Report Rcvd Dt. 09/23/2011 PDCD Doc Nr. 10000167

Svc P.Beg	Svc P.End	CalcSvc P.End	Crd Earn	Pen Rate	Pen Amt	Rpt Due Dt
04/01/1992	04/30/1992	04/30/1992	2,930.10	5%	146.51	03/01/1993
09/01/2008	12/31/2008	09/30/2008	144.04	5%	8.20	03/01/2010
09/01/2008	12/31/2008	10/31/2008	171.85	5%	8.59	03/01/2010
09/01/2008	12/31/2008	11/30/2008	140.60	5%	7.03	03/01/2010
09/01/2008	12/31/2008	12/31/2008	144.03	5%	8.20	03/01/2010

- How is the **Penalty Amount** calculated?

$$\text{Earnings} \times 5\% = \text{Penalty}$$

CalSTRS
Penalties & Interest Invoice Detail Report
PENALTY TYPE 3 : LATE CONTRIBUTION - PRIOR FISCAL YEARS

Report Rcvd Dt: 09/23/2011 PSCD Doc Nr: 10000167

Svc P.Beg	Svc P.End	CalcSvc P.End	Crd Earr	Pen Rate	Pen Amt	Spt Due Dt
04/01/1992	04/30/1992	04/30/1992	2,930.10	5%	146.51	03/01/1993
09/01/2008	12/31/2008	09/30/2008	164.04	5%	8.20	03/01/2010
09/01/2008	12/31/2008	10/31/2008	171.85	5%	8.59	03/01/2010
09/01/2008	12/31/2008	11/30/2008	140.60	5%	7.03	03/01/2010
09/01/2008	12/31/2008	12/31/2008	164.03	5%	8.20	03/01/2010

- Cash Balance

$$\text{Earnings} (5\%) \sqrt{(1 + \text{FY})} - 4$$

Code + Days Late

There is no P3 for Cash Balance

Interest Rate 7.75

Date	Am. Late	Penalty Amt	Crd Earr	Pay Rate	Calc RR Cont	Calc RR Cont	Contn	Seq	Spt Due Dt
1	213.44	0.00	0.00		104.83	104.83			11/15/2011
1	134.44	0.03	0.00		78.23	78.23			11/15/2011
1	184.34	0.04	0.00		93.17	93.17			11/15/2011
1	104.98	0.03	0.00		53.49	53.49			11/15/2011

- P4 has three different page types within the IDR:
 - Summary by Report Unit
 - Remittances
 - RemittanceApplication



- Summary by Report Unit – Expanded View
 - Person-by-person breakdown of all late contribution penalties for the report unit + report period

Report Unit	Report ID	EE SSN	Last Name	First Name	Agg Code	Pay Rate	Grd Earnings	Conrb Code	Calc
70006	02/28/2011	37472	IMT	DEE	55	28,512.00	270.00	3	2
70006	02/28/2011	38264	ROB	JILL	55	54,597.00	426.42	3	4
70006	02/28/2011	52573	CARL	SARA	55	28,512.00	270.00	3	2
70006	02/28/2011	54673	HALE	BAM	55	28,512.00	810.00	3	6
70006	02/28/2011	54821	GULL	CHRIS	55	28,512.00	270.00	3	2
70006	02/28/2011	55011	JO	DEB	55	26,400.00	312.50	3	2
70006	02/28/2011	55011	SEN	FRIS	55	28,512.00	270.00	3	2
70006	02/28/2011	55245	MANS	LUC	55	*	372.00	3	2

- Summary by Report Unit – Summary View

Report Date: 8/31/11	
70006 Adams, R	-9420.75
70006 Frank,X	12444.19
70006 Funk, A	-882.26
70006 Garth, L	1442.26
70006 Glenn, M	-5429.18
70006 Glory, V	-1800.00
70006 Handy, W	7774.43
70006 James, F	-800.51
70006 Jones, M	8429.29
70006 Smith, J	400.10
70006 Turow, A	1049.68
70006 Urbin, D	-3428.00
70006 Zelle, Q	-9779.25
Positive Sum	\$31,539.95
Net Due	\$7,073.60

Report	Rev'd Dt.	09/23/2011	MSCD Doc
Net Contrib Due	Pos Contrib Sum		
7,073.60	31,539.95		00
7,073.60	31,539.95		00
14.87	99.24		00
78,467.53	78,467.53		00
78,452.66	78,546.77		00
13,761.64	13,761.64		00

- P4 has three different page types within the IDR:
 - Summary by Report Unit
 - Remittances
 - RemittanceApplication

- Penalty 4 – Remittances

Rpt. Src Name San Diego Co Office of Ed Report Source 00037 Program ID DB

Remit ID	Media ID	Remit Date	Rmt Amt Avail	Total Cntrb %
2800000003	STM0000010600	06/07/2011	31,031,240.70	3.19
2000000001	STM0000010600	06/21/2011	1,633,223.19	58.62
* Total			32,664,463.89	61.81

End of Penalty 4, Remittances

- P4 has three different page types within the IDR:
 - Summary by Report Unit
 - Remittances
 - RemittanceApplication

- Remittance Application
 - Left Side = Remittances applied
 - Right Side = Penalties calculated

Rmt Applied	Line Type	Net Cntrb Due	Total Cntrb A	Total Cntrb B	Contributed	Remit Acct	PenA Days	PenB Days	% Funded	Pen Cntrb Due
381.26	XC4	381.26	0.00	0.00		04/07/2011	0	0	100.00	0.00
7,805.59	XRD	7,805.59	0.00	0.00		04/07/2011	0	0	100.00	0.00
219.48	095	219.48	0.00	0.00	07/05/2008	04/07/2011	1,071	79	100.00	219.48
11.55	095	11.55	0.00	0.00	07/05/2008	04/07/2011	1,071	79	100.00	11.55
230.45	095	230.45	0.00	0.00	07/05/2008	04/07/2011	1,071	79	100.00	230.45
12.13	095	12.13	0.00	0.00	07/05/2008	04/07/2011	1,071	79	100.00	12.13
241.41	095	241.41	0.00	0.00	07/05/2008	04/07/2011	1,071	79	100.00	241.41
12.71	095	12.71	0.00	0.00	07/05/2008	04/07/2011	1,071	79	100.00	12.71
319.70	095	319.70	0.00	0.00	07/05/2008	04/07/2011	1,071	79	100.00	319.70
14.83	095	14.83	0.00	0.00	07/05/2008	04/07/2011	1,071	79	100.00	14.83
293.05	095	293.05	0.00	0.00	07/04/2008	04/07/2011	1,044	79	100.00	293.05
15.42	095	15.42	0.00	0.00	07/22/2008	04/07/2011	1,050	79	100.00	15.42
209.50	095	209.50	0.00	0.00	08/07/2008	04/07/2011	1,034	79	100.00	209.50

XC4 and XRD lines

- XC4 – Assignment code 71 lines
- XRD – buy backs (*anything else*)

Remit ID	Report ID	Rmt Amt Avail	Rmt Applied	Line Type	Net Cntrb Due	Total
280000003		31,031,240.70	381.26	XC4	381.26	
280000003		31,031,621.96	7,805.59	XRD	7,805.59	
280000003	02/29/2008	31,039,427.55	219.48	095	219.48	
280000003	02/29/2008	31,039,208.07	11.55	095	11.55	
280000003	03/31/2008	31,039,196.52	230.45	095	230.45	
280000003	03/31/2008	31,038,966.07	12.13	095	12.13	
280000003	04/30/2008	31,038,753.94	241.41	095	241.41	

- How are the contributions applied?
 - Sorted by Report ID - oldest to newest
 - Not sorted by unit or SSN

Media Id STM0000010944 Report Period 02/2012 Report R

Remit ID	Report ID	Remit Amount Avail	Remit App	Li
280000038	05/31/2009	4,561,256.15	1,082.64	09!
280000038	05/31/2009	4,560,173.51	56.98	00!
280000038	06/15/2009	4,560,116.53	1,588.79-	09!
280000038	06/15/2009	4,561,705.32	83.62-	00!
280000038	06/30/2009	4,561,788.94	3,665.39-	09!
280000038	06/30/2009	4,565,454.33	192.91-	00!

Remit ID	Report ID	Remit Amount Avail	Remit App	Line
280000038	05/31/2009	4,561,256.15	1,082.64	095
280000038	05/31/2009	4,560,173.51	56.98	005
280000038	06/15/2009	4,560,116.53	1,588.79-	095
280000038	06/15/2009	4,561,705.32	83.62-	005
280000038	06/30/2009	4,561,788.94	3,665.39-	095
280000038	06/30/2009	4,565,454.33	192.91-	005

4561256.15
 -1082.64

 4560173.51

- Net Contributions Due > Remit Amount Available
 - Apply amount available
 - Begin using next remittance

Remit ID	Report ID	Remit Amount Avail	Remit App	Line Type	Net Contrib Due	Cont	A Days	% Funded	Pen
280000038	07/31/2011	4,343,450.38	234,442.85	096	234,442.85	08/08		100.00	
280000038	07/31/2011	4,107,207.53	12,444.36	096	12,444.36	08/22		100.00	
280000038	08/15/2011	4,094,763.17	4,111.30	096	4,111.30	08/22		100.00	
280000038	08/15/2011	4,089,651.87	234.38	096	234.38	09/06		100.00	
280000038	08/31/2011	4,090,426.49	4,090,426.49	096	4,534,228.58	09/06		90.17	4.00
214000063	08/31/2011	157,557.76	157,557.76	096	445,783.07	09/08		3.47	
214000063	08/31/2011	632,927.16	288,226.31	096	288,226.31	09/08		4.36	
214000063	08/31/2011	244,701.65	238,748.35	096	238,748.35	09/22		100.00	
214000063	09/07/2011	5,953.50	2,800.88	096	2,800.88	09/14		100.00	
214000063	09/07/2011	3,162.62	147.41	096	147.41	09/21		100.00	
214000063	09/10/2011	3,005.23	2,194.92	096	2,194.92	09/15		100.00	
214000063	09/10/2011	810.29	116.62	096	116.62	10/07		100.00	
214000063	09/17/2011	494.77	468.93	096	468.93	09/21		100.00	
214000063	09/17/2011	26.84	26.84	096	36.21	10/11		73.39	
280000049	09/17/2011	16,499.02	9.37	096	9.37	10/11		24.41	
280000049	09/18/2011	16,599.65	9,109.30	096	9,109.30	09/26		100.00	

- How is the **Penalty A Days** calculated?

Due	Cont Due Date	Remit Rcvd	PenA Days	PenB Days	% Fu
51	03/07/2011	09/08/2011	185	27	100
03	03/21/2011	09/08/2011	171	27	100
68	03/22/2011	09/08/2011	170	27	100
10	04/05/2011	09/08/2011	156	27	100
24	03/24/2011	09/08/2011	168	27	100
75	04/07/2011	09/08/2011	154	27	100

Count from the contributions due date to the received date.

- How is the **Penalty B Days** calculated?

CalSTRS
 Interest Invoice Detail Report
 City 4: Remittance Application

Date: 03/23/2012
 Time: 13:37:08
 Page: 115

Report Period: 11/2011 Report Recd Dt.: 08/24/2011 Interest Rate

rbDate	Remit Recd	PenA Days	PenB Days	% Funded	Pos Cntrb Sum	Ttl PenA
04/2009	06/07/2011	560	79	100.00		0.00
07/2009	06/07/2011	547	79	100.00		0.00
11/2009	06/07/2011	533	79	100.00		0.00
11/2009	06/07/2011	543	79	100.00		0.00

Count from the received date to the date the IDR was created (and remittances were applied).

- How is **Penalty Amount A** calculated?

$$\text{Pos Cntrb Sum} (1 + \text{Interest Rate} / 360 \text{ days})^{\text{PenA Days}} - \text{Pos Cntrb Sum} = \text{Pen Amt A}$$

$$508.33 (1 + 7.5\% / 360)^{547} - 508.33 = \$61.36$$

Revd	PenA Days	PenB Days	% Funded	Pos Cntrb Sum	Pen Amt A	Pen Amt B	Ttl PenA
/2011	560	79	100.00	50.53	6.25	0.10	6.35
/2011	547	79	100.00	508.33	61.36	1.02	62.38
/2011	533	79	100.00	26.75	0.00	0.00	0.00
/2011	543	79	100.00	337.27	0.00	0.00	0.00
/2011	526	79	100.00	17.75	0.00	0.00	0.00
/2011	515	79	100.00	588.81	0.00	0.00	0.00
/2011	498	79	100.00	30.99	0.00	0.00	0.00

- How is **Penalty Amount B** calculated?

$\text{Pen Amt A} (1 + \text{Interest Rate} / 360 \text{ days})^{\text{Pen B Days}} - \text{Pen Amt A} = \text{Pen Amt B}$

$$61.36 (1 + 7.5\% / 360)^{79} - 61.36 = \$0.10$$

Scvd	PenA Days	PenB Days	% Funded	Pos Cntrb Sum	Pen Amt A	Pen Amt B	Ttl Pen4
/2011	560	79	100.00	50.53	6.25	0.10	6.35
/2011	547	79	100.00	508.33	61.36	1.02	62.38
/2011	533	79	100.00	26.75	0.00	0.00	0.00
/2011	543	79	100.00	337.27	0.00	0.00	0.00
/2011	526	79	100.00	17.75	0.00	0.00	0.00
/2011	515	79	100.00	588.81	0.00	0.00	0.00
/2011	498	79	100.00	30.99	0.00	0.00	0.00

- P4 has two different page types within the IDR:
 - Summary by Report Unit
 - Remittance Application
- CB works just like DB except:
 - 100% of contributions due on 10th business day

Old Code	Old Name	New Code	New Name
E10B06	EOM 10MOS OFF-JUN,JUL DS-REG	T10B06	Tenth-10MOS OFF-JUN,JUL DS-REG
E10B07	10MOS OFF-JUL,AUG DS-REG	T10B07	Tenth-10MOS OFF-JUL,AUG DS-REG
E10NB7	10MOS OFF-JUL,AUG NO ADD BEN	T10NB7	Tenth-10MOS OFF-JUL,AUG NO ADD BEN
E10R06	EOM 10MOS REPAY-JUN DS-REG	T10R06	Tenth-10MOS REPAY-JUN DS-REG
E10R07	EOM 10MOS REPAY-JUL DS-REG	T10R07	Tenth-10MOS REPAY-JUL DS-REG
E11B06	EOM 11MOS OFF-JUN DS-REG	T11B06	Tenth-11MOS OFF-JUN DS-REG
E11B07	EOM 11MOS OFF-JUL DS-REG	T11B07	Tenth-11MOS OFF-JUL DS-REG
E11B08	EOM 11MOS OFF-AUG DS-REG	T11B08	Tenth-11MOS OFF-AUG DS-REG
E11NB7	11 MO EES W/O SMR BENEFITS	T11NB7	Tenth-11 MO EES W/O SMR BEN
E11R06	EOM 11MOS REPAY-JUN DS-REG	T11R06	Tenth-11MOS REPAY-JUN DS-REG
E11R07	EOM 11MOS REPAY-JUL DS-REG	T11R07	Tenth-11MOS REPAY-JUL DS-REG
E11R08	EOM 11MOS REPAY-AUG DS-REG	T11R08	Tenth-11MOS REPAY-AUG DS-REG