



Regular Meeting

Item Number 2 – Open Session

Subject: Amendments to Format for Monthly Reports (Pension Solution)

Presenter(s): Grant Boyken and Joycelyn Martinez-Wade

Item Type: Action

Date & Time: September 6, 2019 – 30 minutes

Attachment(s): 5

PURPOSE

The purpose of this item is to seek the board's adoption of amendments to CalSTRS regulations related to the format for monthly reports that employers must use when submitting member and contribution data to CalSTRS.

DISCUSSION/SUMMARY

The existing file specification documents were originally incorporated by reference within the CalSTRS Penalties and Interest Regulations, effective July 1, 2012. The file specification documents are used by employers when submitting monthly reports through the Secure Employer Website.

In [January 2019](#), the board directed staff to begin the formal rulemaking process to establish clear authority to implement the New File Format, which includes those file specifications, as part of the Pension Solution project. A 45-day public comment period was noticed to the public, and the chief executive officer conducted a hearing in April 2019. In [July 2019](#), the board directed staff to post further proposed amendments to the regulations based on feedback received for a 15-day public comment period. No further public comments were received.

The proposed final regulations are attached. The text is identical to what was presented to the board in July 2019 and made available to the public during the comment period.

RECOMMENDATION

Staff recommends that the board adopt the proposed amendments to the regulations by adopting the attached draft resolution.

ATTACHMENTS

Attachment 1 – Final Proposed Text of Amended Format for Employer Reports Regulations

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Attachment 2 – Final Proposed Text of Amended Format for Employer Reports Regulations
(Clean Version)

Attachment 3 – Contribution File Layout

Attachment 4 – Employment File Layout

Attachment 5 – Resolution of the Teachers' Retirement Board

POWERPOINT(S)

None.

Final Proposed Text of Amended Format for Employer Reports Regulations

Title 5. Education. Division 3. Teachers' Retirement System.

Chapter 1. Teachers' Retirement System

Article 15.5. Penalties and Interest for Late Remittances and Late and Unacceptable Reporting by Employers

§ 27000. Format for Monthly Reports

Employers shall file reports through CalSTRS' secure employer website as follows:

(a) Employers reporting information to the Defined Benefit ~~Plan~~ Program shall comply with Section 1.3 of CalSTRS' F496 File Specification, as revised on February 24, 2016, and hereby incorporated by reference, subject to the following exclusions.

(1) Information in the "Field Edits" column.

(2) The specific member contribution rates associated with field positions 53-56 and 91-94.

(b) Employers reporting information to the Cash Balance Benefit Program shall comply with Section 1.3 of CalSTRS' Voluntary Deduction File Specification, as revised on July 1, 2015, and hereby incorporated by reference.

(c) A field that contains a dollar value must be formatted as follows:

(1) The number is reported without decimal places with the last two field positions populated by the number of cents.

(2) Use leading zeroes to populate the full breadth of the field.

(3) To report a negative number, report the last field with an uppercase alphabetical character or a symbol, coded as follows: "J" for negative values ending in 1, "K" for negative values ending in 2, and so on, with "R" for negative values ending in 9. Use "{" for negative values ending in 0.

(4) Alphabetical characters or symbols may also be used to denote positive values, but are not required.

(d) This section shall become inoperative on the date specified by the board pursuant to Section 27800 and is repealed two years thereafter.

NOTE: Authority cited: California Constitution, Article XVI, Section 17; and Sections 22207, 22213, 22214, 22250, ~~and~~ 22305 and 23004, Education Code. Reference: Sections 23004, 23006, 23008 and 26301, Education Code.

§ 27001. Acceptable Report—Defined Benefit Program

(a) A monthly report for the Defined Benefit Program is acceptable if it is reported in compliance with Section 27000, subdivision (a). Reports that fail to comply shall be rejected by CalSTRS, and will not be received.

(b) A monthly report shall contain the information as specified in Section 27000 for all employees who perform creditable service for an employer during the month.

(c) Information reported pursuant to Section 27000, subdivision (a) for one or more employees from a prior month shall be aggregated and treated as a separate report for the month to which it relates.

(d) This section shall become inoperative on the date specified by the board pursuant to Section 27800 and is repealed two years thereafter.

NOTE: Authority cited: California Constitution, Article XVI, Section 17; and Sections 22207, 22213, 22214, 22250, ~~and 22305~~ and 23004, Education Code. Reference: Sections 23004, 23005 and 23006, Education Code.

§ 27002. Acceptable Report—Cash Balance Benefit Program

(a) A report for the Cash Balance Benefit Program is acceptable if it is reported in compliance with ~~section~~ Section 27000, subdivision (b). Reports that fail to comply shall be rejected by CalSTRS, and will not be received.

(b) A report shall contain the information required by ~~section~~ Section 27000, for all employees who perform creditable service for an employer during the pay period.

(c) Information reported pursuant to Section 27000, subdivision (b) for one or more employees from a prior pay period shall be aggregated and treated as a separate report for the pay period to which it relates.

(d) This section shall become inoperative on the date specified by the board pursuant to Section 27800 and is repealed two years thereafter.

NOTE: Authority cited: California Constitution, Article XVI, Section 17; and Sections 22207, 22213, 22214, 22250, ~~and 22305~~ and 26301, Education Code. Reference: Section 26301, Education Code.

Title 5. Education. Division 3. Teachers' Retirement System.

Chapter 3. Employer Reporting

Article 1. Employer Direct Reporting

§ 27702. Prerequisites to Approval

(a) A district may apply to be a direct report to the system. The Teachers' Retirement Board may approve or may deny a district as a direct report based on the criteria in subdivisions (b) and (c).

(b) An applicant to become a direct report shall be in compliance with all of the following requirements. Failure to comply with the requirements of this subdivision shall result in the denial of the application to become a direct report.

(1) The district has submitted the applicable resolutions by the district's governing board and the county governing authority required under Section 27703, and there has been no change to the accuracy of each of the declarations therein.

(2) The district has demonstrated the ability to successfully transmit ~~the following~~ files to the system formatted pursuant to this division:

~~(A) An encrypted sample file formatted according to the F496 file format specifications incorporated by reference pursuant to Section 27000.~~

~~(B) An encrypted file containing member information related to accounts receivable to identify that a member is set up with automatic deduction to purchase service time through the employer.~~

~~(C) An encrypted file containing physical address details associated with the member.~~

(3) If the district was previously terminated as a direct report, more than five fiscal years have elapsed since the effective date of the termination.

(4) In the 36 months preceding its application to become a direct report, the district had an audit conducted by the system that demonstrated full compliance with reporting the following consistent with the Teachers' Retirement Law:

- (A) Mandatory membership.
- (B) One-time or limited-term payments reported to the Defined Benefit Supplement Program.
- (C) Outgrowth activities as creditable service.
- (D) Information regarding the compensation to be paid to employees, including, but not limited to, employment contracts, written agreements, salary schedules, and board minutes.
- (5) A review conducted by the system demonstrates sustained compliance with all of the following over the 12-month period preceding the district’s application:
 - (A) Responding to the system’s requests for adjustments within 60 days.
 - (B) Providing acceptable annotations to employer-approved edits in the ~~F496 file format~~ file layouts specified in this division electronically in an encrypted format provided by the system.
 - (C) Reporting full-time minimum standards consistent with a written agreement with an exclusive representative.
 - (D) Providing the system with information regarding the compensation to be paid to employees within 30 days of a request by the system.
- (c) The board may deny an application to become a direct report if it finds any of the following:
 - (1) The district has any outstanding or unresolved audit findings from the system at any point during the application process.
 - (2) There are any accounts receivable 30 or more days past due to the system attributable to the district at any point during the application process.
 - (3) If the district was previously rejected by the system from entry as a direct report due to an audit or review finding under these regulations, and the rejection occurred within the previous five fiscal years.
 - (d) The board may, at its discretion, defer consideration of an application until a future fiscal year.

NOTE: Authority cited: Sections 22207, 22213, 22305 and 23004, Education Code. Reference: Section 22458 and 23004, Education Code.

§ 27703. Documentation Required with Application to Become a Direct Report

- (a) An applicant to become a direct report shall submit the following documentation with the following content:
 - (1) If contributions required to be paid by a member are picked up for the sole purpose of deferring taxes as authorized by Section 414(h)(2) of the Internal Revenue Code of 1986 (26 U.S.C.A Sec 414(h)(2)) and Section 17501 of the Revenue and Taxation Code, a resolution adopted by the district’s governing board certifying its intent to pick up member contributions in compliance with those provisions and the Teachers’ Retirement Law.
 - (2) A resolution adopted by the district’s governing board resolving to become a direct report to the system and certifying each of the following:
 - (A) “[District] hereby elects to become a direct report to the California State Teachers’ Retirement System, effective on July 1, [effective year].”
 - (B) “[District] has a payroll system independent of the county.”
 - (C) The district is fiscally accountable, fiscally independent, or both, as demonstrated by including the relevant statements from either of the following subdivisions:
 - (i) For a school district: “[District] is [fiscally accountable as defined in Section 42647/ fiscally independent as defined in Section 42650/ both fiscally accountable and fiscally independent as defined in Sections 42647 and 42650] of the Education Code.”

(ii) For a community college district: “[District] is [fiscally accountable as defined in Section 85266/ fiscally independent as defined in Section 85266.5/ both fiscally accountable and fiscally independent as defined in Sections 85266 and 85266.5] of the Education Code.”

(D) “[District] has the ability to be in full compliance with the ~~F496 File Specifications~~ file layouts specified in Division 3 of Title 5 of the California Code of Regulations.”

(E) “[District] is responsible for submitting contribution data and remitting contributions in accordance with the Teachers’ Retirement Law.”

(F) “[District] is responsible for submitting contribution data and remitting contributions for all adjustments to contributions that relate to service performed prior to the effective date of the direct reporting relationship as requested by the system or as identified by the district.”

(G) “[District] is responsible for payment of any penalty assessments for contributions and data submitted as a direct report on or after the effective date of the direct reporting relationship.”

(H) “[District] is responsible for submitting all contribution data and remitting all contributions on and after the effective date of becoming a direct report.”

(I) “For the last five fiscal years, [District] has been issued an unqualified opinion on its annual financial audit pursuant to Section 41020 or 84040 of the Education Code.”

(J) The district has maintained a status of acceptable standing with the most current accrediting body by affirming the relevant statement from either of the following subdivisions:

(i) For a school district: “[District] has not been on probationary accreditation status nor had its accreditation status withheld by the most current accreditation body sanctioned by the California Department of Education in the last five fiscal years.”

(ii) For a community college district: “[District] has not been ordered to show cause or been subject to the equivalent strictest sanctions applied from the most current accreditation body sanctioned by the Board of Governors of the California Community Colleges in the last five fiscal years.”

(K) “[District] shall notify the system within three business days if its payroll operations are no longer independent of the county or if its fiscally accountable status or fiscal independence is revoked. If any of these occur, the district shall cease submitting contribution data and remitting contributions to the system directly and shall resume submitting contribution data and remitting contributions through [County] effective on the date following revocation.”

(L) The relevant statement from either of the following subdivisions:

(i) For a school district: “[District] shall notify the system within three business days if it is placed on one-year probationary accreditation status or has its accreditation status withheld or an equivalent status by the accrediting body.”

(ii) For a community college district, “[District] shall notify the system within three business days if it is ordered to show cause or is placed on an equivalent status or sanction by the accrediting body.”

(M) “If [district] is terminated as a direct report, [County] shall be responsible for submitting or remitting any missed reports, adjustments, contributions, penalties, and interest associated with the time period that the district was a direct report.”

(N) “[District] may terminate the direct reporting relationship only when the system, the district, and [County] have agreed to the employer terminating the relationship.”

(3) A resolution adopted by the county governing authority authorizing the district to become a direct report to the system and certifying each of the following:

(A) “On [date district’s governing board approved resolution], [District] elected to become a direct report to the system effective on July 1, [effective year].”

(B) “[District] meets the eligibility requirements of the system, as specified on a resolution adopted by the district’s governing board to become a direct report pursuant to paragraph (2) of subdivision (a) of Section 27703 of the California Code of Regulations.”

(C) “[County] is not responsible for submitting contribution data and remitting contributions, including adjustments to contribution data and contributions made prior to the effective date of [District] becoming a direct report.”

(D) “[County] is not responsible for any penalty or interest assessments for contributions and data submitted by [District] as a direct report on or after the effective date of becoming a direct report for the duration of the direct reporting relationship.”

(E) “If [District] is terminated as a direct report, [County] is responsible for submitting and remitting any and all reports, adjustments, contributions, penalties and interest to the system.”

(F) “[County] shall notify the system within three business days of revocation should the district’s fiscally accountable status or fiscal independence be revoked, and shall resume submitting contribution data and remittance on behalf of the district on the revocation effective date.”

NOTE: Authority cited: Sections 22207, 22213, 23004 and 22305, Education Code. Reference: Section 23004, Education Code.

Title 5. Education. Division 3. Teachers' Retirement System.

Chapter 3. Employer Reporting

Article 2. Format for Employer Reports

§ 27800. Format for Employer Reports

Effective on a date specified by the board but no earlier than October 1, 2021, and with notice issued no later than 90 days prior to that date, employers shall file reports through CalSTRS’ secure employer website as follows:

(a) Employers reporting identifying member information to establish a new account or to update existing member information shall submit such information by one of the following methods:

(1) Complying with the CalSTRS’ Employment File Layout, as of June 18, 2019, and hereby incorporated by reference.

(2) Entering the information specified in the CalSTRS’ Employment File Layout through CalSTRS’ secure employer website on a per-employee basis.

(b) Employers reporting contribution information for the Defined Benefit Program monthly or the Cash Balance Benefit Program each pay period shall comply with CalSTRS’ Contribution File Layout, as of June 18, 2019, and hereby incorporated by reference.

(c) Employers unable to comply with either subdivision (a) or (b) may submit a written request for a waiver to CalSTRS.

(1) The written request for a waiver shall include the following:

(A) The name and address of the employer making the request.

(B) The reason or reasons that prevent the employer from being able to comply.

(C) A plan for compliance, including the date by which the employer will be able to comply.

(D) Acknowledgement that the employer will be responsive to any inquiries made by CalSTRS regarding their plan for compliance.

(E) The signature of the superintendent, chancellor, president, or chief executive of the employer or a designee.

(2) A waiver that includes all the information required in paragraph (1) shall be approved by the board for a period of six months, beginning on the effective date of this section.

(3) The employer may submit a request for renewal of the waiver for an additional six-month period up to three additional times.

(4) Upon approval of a waiver by the board from the requirements in subdivisions (a) and (b), the employer shall file reports as follows:

(A) Employers reporting contribution information to the Defined Benefit Program shall comply with Section 1.3 of CalSTRS' F496 File Specification, as revised on February 24, 2016, and hereby incorporated by reference, subject to the following exclusions:

(i) Information in the "Field Edits" column.

(ii) The specific member contribution rates associated with field positions 53-56 and 91-94.

(B) Employers reporting contribution information to the Cash Balance Benefit Program shall comply with Section 1.3 of CalSTRS' Voluntary Deduction File Specification, as revised on July 1, 2015, and hereby incorporated by reference.

(C) A field that contains a dollar value must be formatted as follows:

(i) The number is reported without decimal places with the last two field positions populated by the number of cents.

(ii) Use leading zeroes to populate the full breadth of the field.

(iii) To report a negative number, report the last field with an uppercase alphabetical character or a symbol, coded as follows: "J" for negative values ending in 1, "K" for negative values ending in 2, and so on, with "R" for negative values ending in 9. Use "{" for negative values ending in 0.

(iv) Alphabetical characters or symbols may also be used to denote positive values, but are not required.

(d) This section prescribes the methods and formats by which information requested by CalSTRS shall be submitted. Unless a specific transaction is otherwise required by another statute or regulation, there is nothing within this section or referenced by this section that requires an employer to take any action.

NOTE: Authority cited: California Constitution, Article XVI, Section 17; and Sections 22207, 22213, 22214, 22250, 22305, 22455, 23004 and 26301, Education Code. Reference: Sections 22455, 22457, 22717, 22717.5, 22718, 23004, 23006, 23008 and 26301, Education Code.

§ 27801. Acceptable Report

(a) Contribution information for the Defined Benefit Program reported monthly or the Cash Balance Benefit Program reported each pay period to CalSTRS is acceptable if it is reported in compliance with subdivision (b) or (c) of Section 27800. Reports that fail to comply shall be rejected by CalSTRS, and will not be received.

(b) A report shall contain the information as specified in Section 27800 for all employees who perform creditable service for an employer during the month or pay period.

(c) Information reported pursuant to subdivision (b) or (c) of Section 27800 for one or more employees from a prior month or pay period shall be aggregated and treated as a separate report for the month or pay period to which it relates.

(d) This section shall become effective on the date specified by the board pursuant to Section 27800.

NOTE: Authority cited: California Constitution, Article XVI, Section 17; and Sections 22207, 22213, 22214, 22250, 22305, 23004 and 26301, Education Code. Reference: Sections 23004, 23005, 23006 and 26301, Education Code.

Final Proposed Text of Amended Format for Employer Reports Regulations (Clean Version)

Title 5. Education. Division 3. Teachers' Retirement System.

Chapter 1. Teachers' Retirement System

Article 15.5. Penalties and Interest for Late Remittances and Late and Unacceptable Reporting by Employers

§ 27000. Format for Monthly Reports

Employers shall file reports through CalSTRS' secure employer website as follows:

(a) Employers reporting information to the Defined Benefit Program shall comply with Section 1.3 of CalSTRS' F496 File Specification, as revised on February 24, 2016, and hereby incorporated by reference, subject to the following exclusions.

(1) Information in the "Field Edits" column.

(2) The specific member contribution rates associated with field positions 53-56 and 91-94.

(b) Employers reporting information to the Cash Balance Benefit Program shall comply with Section 1.3 of CalSTRS' Voluntary Deduction File Specification, as revised on July 1, 2015, and hereby incorporated by reference.

(c) A field that contains a dollar value must be formatted as follows:

(1) The number is reported without decimal places with the last two field positions populated by the number of cents.

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(4) Alphabetical characters or symbols may also be used to denote positive values, but are not required.

(d) This section shall become inoperative on the date specified by the board pursuant to Section 27800 and is repealed two years thereafter.

NOTE: Authority cited: California Constitution, Article XVI, Section 17; and Sections 22207, 22213, 22214, 22250, 22305 and 23004, Education Code. Reference: Sections 23004, 23006, 23008 and 26301, Education Code.

§ 27001. Acceptable Report—Defined Benefit Program

(a) A monthly report for the Defined Benefit Program is acceptable if it is reported in compliance with Section 27000, subdivision (a). Reports that fail to comply shall be rejected by CalSTRS, and will not be received.

(b) A monthly report shall contain the information as specified in Section 27000 for all employees who perform creditable service for an employer during the month.

(c) Information reported pursuant to Section 27000, subdivision (a) for one or more employees from a prior month shall be aggregated and treated as a separate report for the month to which it relates.

(d) This section shall become inoperative on the date specified by the board pursuant to Section 27800 and is repealed two years thereafter.

NOTE: Authority cited: California Constitution, Article XVI, Section 17; and Sections 22207, 22213, 22214, 22250, 22305 and 23004, Education Code. Reference: Sections 23004, 23005 and 23006, Education Code.

§ 27002. Acceptable Report—Cash Balance Benefit Program

(a) A report for the Cash Balance Benefit Program is acceptable if it is reported in compliance with Section 27000, subdivision (b). Reports that fail to comply shall be rejected by CalSTRS, and will not be received.

(b) A report shall contain the information required by Section 27000, for all employees who perform creditable service for an employer during the pay period.

(c) Information reported pursuant to Section 27000, subdivision (b) for one or more employees from a prior pay period shall be aggregated and treated as a separate report for the pay period to which it relates.

(d) This section shall become inoperative on the date specified by the board pursuant to Section 27800 and is repealed two years thereafter.

NOTE: Authority cited: California Constitution, Article XVI, Section 17; and Sections 22207, 22213, 22214, 22250, 22305 and 26301, Education Code. Reference: Section 26301, Education Code.

Title 5. Education. Division 3. Teachers' Retirement System.

Chapter 3. Employer Reporting

Article 1. Employer Direct Reporting

§ 27702. Prerequisites to Approval

(a) A district may apply to be a direct report to the system. The Teachers' Retirement Board may approve or may deny a district as a direct report based on the criteria in subdivisions (b) and (c).

(b) An applicant to become a direct report shall be in compliance with all of the following requirements. Failure to comply with the requirements of this subdivision shall result in the denial of the application to become a direct report.

(1) The district has submitted the applicable resolutions by the district's governing board and the county governing authority required under Section 27703, and there has been no change to the accuracy of each of the declarations therein.

(2) The district has demonstrated the ability to successfully transmit files to the system formatted pursuant to this division.

(3) If the district was previously terminated as a direct report, more than five fiscal years have elapsed since the effective date of the termination.

(4) In the 36 months preceding its application to become a direct report, the district had an audit conducted by the system that demonstrated full compliance with reporting the following consistent with the Teachers' Retirement Law:

(A) Mandatory membership.

(B) One-time or limited-term payments reported to the Defined Benefit Supplement Program.

(C) Outgrowth activities as creditable service.

(D) Information regarding the compensation to be paid to employees, including, but not limited to, employment contracts, written agreements, salary schedules, and board minutes.

(5) A review conducted by the system demonstrates sustained compliance with all of the following over the 12-month period preceding the district’s application:

(A) Responding to the system’s requests for adjustments within 60 days.

(B) Providing acceptable annotations to employer-approved edits in the file layouts specified in this division electronically in an encrypted format provided by the system.

(C) Reporting full-time minimum standards consistent with a written agreement with an exclusive representative.

(D) Providing the system with information regarding the compensation to be paid to employees within 30 days of a request by the system.

(c) The board may deny an application to become a direct report if it finds any of the following:

(1) The district has any outstanding or unresolved audit findings from the system at any point during the application process.

(2) There are any accounts receivable 30 or more days past due to the system attributable to the district at any point during the application process.

(3) If the district was previously rejected by the system from entry as a direct report due to an audit or review finding under these regulations, and the rejection occurred within the previous five fiscal years.

(d) The board may, at its discretion, defer consideration of an application until a future fiscal year.

NOTE: Authority cited: Sections 22207, 22213, 22305 and 23004, Education Code. Reference: Section 22458 and 23004, Education Code.

§ 27703. Documentation Required with Application to Become a Direct Report

(a) An applicant to become a direct report shall submit the following documentation with the following content:

(1) If contributions required to be paid by a member are picked up for the sole purpose of deferring taxes as authorized by Section 414(h)(2) of the Internal Revenue Code of 1986 (26 U.S.C.A Sec 414(h)(2)) and Section 17501 of the Revenue and Taxation Code, a resolution adopted by the district’s governing board certifying its intent to pick up member contributions in compliance with those provisions and the Teachers’ Retirement Law.

(2) A resolution adopted by the district’s governing board resolving to become a direct report to the system and certifying each of the following.

(A) “[District] hereby elects to become a direct report to the California State Teachers’ Retirement System, effective on July 1, [effective year].”

(B) “[District] has a payroll system independent of the county.”

(C) The district is fiscally accountable, fiscally independent, or both, as demonstrated by including the relevant statements from either of the following subdivisions:

(i) For a school district: “[District] is [fiscally accountable as defined in Section 42647/ fiscally independent as defined in Section 42650/ both fiscally accountable and fiscally independent as defined in Sections 42647 and 42650] of the Education Code.”

(ii) For a community college district: “[District] is [fiscally accountable as defined in Section 85266/ fiscally independent as defined in Section 85266.5/ both fiscally accountable and fiscally independent as defined in Sections 85266 and 85266.5] of the Education Code.”

(D) “[District] has the ability to be in full compliance with the file layouts specified in Division 3 of Title 5 of the California Code of Regulations.”

(E) “[District] is responsible for submitting contribution data and remitting contributions in accordance with the Teachers’ Retirement Law.”

(F) “[District] is responsible for submitting contribution data and remitting contributions for all adjustments to contributions that relate to service performed prior to the effective date of the direct reporting relationship as requested by the system or as identified by the district.”

(G) “[District] is responsible for payment of any penalty assessments for contributions and data submitted as a direct report on or after the effective date of the direct reporting relationship.”

(H) “[District] is responsible for submitting all contribution data and remitting all contributions on and after the effective date of becoming a direct report.”

(I) “For the last five fiscal years, [District] has been issued an unqualified opinion on its annual financial audit pursuant to Section 41020 or 84040 of the Education Code.”

(J) The district has maintained a status of acceptable standing with the most current accrediting body by affirming the relevant statement from either of the following subdivisions:

(i) For a school district: “[District] has not been on probationary accreditation status nor had its accreditation status withheld by the most current accreditation body sanctioned by the California Department of Education in the last five fiscal years.”

(ii) For a community college district: “[District] has not been ordered to show cause or been subject to the equivalent strictest sanctions applied from the most current accreditation body sanctioned by the Board of Governors of the California Community Colleges in the last five fiscal years.”

(K) “[District] shall notify the system within three business days if its payroll operations are no longer independent of the county or if its fiscally accountable status or fiscal independence is revoked. If any of these occur, the district shall cease submitting contribution data and remitting contributions to the system directly and shall resume submitting contribution data and remitting contributions through [County] effective on the date following revocation.”

(L) The relevant statement from either of the following subdivisions:

(i) For a school district: “[District] shall notify the system within three business days if it is placed on one-year probationary accreditation status or has its accreditation status withheld or an equivalent status by the accrediting body.”

(ii) For a community college district, “[District] shall notify the system within three business days if it is ordered to show cause or is placed on an equivalent status or sanction by the accrediting body.”

(M) “If [district] is terminated as a direct report, [County] shall be responsible for submitting or remitting any missed reports, adjustments, contributions, penalties, and interest associated with the time period that the district was a direct report.”

(N) “[District] may terminate the direct reporting relationship only when the system, the district, and [County] have agreed to the employer terminating the relationship.”

(3) A resolution adopted by the county governing authority authorizing the district to become a direct report to the system and certifying each of the following:

(A) “On [date district’s governing board approved resolution], [District] elected to become a direct report to the system effective on July 1, [effective year].”

(B) “[District] meets the eligibility requirements of the system, as specified on a resolution adopted by the district’s governing board to become a direct report pursuant to paragraph (2) of subdivision (a) of Section 27703 of the California Code of Regulations.”

(C) “[County] is not responsible for submitting contribution data and remitting contributions, including adjustments to contribution data and contributions made prior to the effective date of [District] becoming a direct report.”

(D) “[County] is not responsible for any penalty or interest assessments for contributions and data submitted by [District] as a direct report on or after the effective date of becoming a direct report for the duration of the direct reporting relationship.”

(E) “If [District] is terminated as a direct report, [County] is responsible for submitting and remitting any and all reports, adjustments, contributions, penalties and interest to the system.”

(F) “[County] shall notify the system within three business days of revocation should the district’s fiscally accountable status or fiscal independence be revoked, and shall resume submitting contribution data and remittance on behalf of the district on the revocation effective date.”

NOTE: Authority cited: Sections 22207, 22213, 23004 and 22305, Education Code. Reference: Section 23004, Education Code.

Title 5. Education. Division 3. Teachers' Retirement System.

Chapter 3. Employer Reporting

Article 2. Format for Employer Reports

§ 27800. Format for Employer Reports

Effective on a date specified by the board but no earlier than October 1, 2021, and with notice issued no later than 90 days prior to that date, employers shall file reports through CalSTRS’ secure employer website as follows:

(a) Employers reporting identifying member information to establish a new account or to update existing member information shall submit such information by one of the following methods:

(1) Complying with the CalSTRS’ Employment File Layout, as of June 18, 2019, and hereby incorporated by reference.

(2) Entering the information specified in the CalSTRS’ Employment File Layout through CalSTRS’ secure employer website on a per-employee basis.

(b) Employers reporting contribution information for the Defined Benefit Program monthly or the Cash Balance Benefit Program each pay period shall comply with CalSTRS’ Contribution File Layout, as of June 18, 2019, and hereby incorporated by reference.

(c) Employers unable to comply with either subdivision (a) or (b) may submit a written request for a waiver to CalSTRS.

(1) The written request for a waiver shall include the following:

(A) The name and address of the employer making the request.

(B) The reason or reasons that prevent the employer from being able to comply.

(C) A plan for compliance, including the date by which the employer will be able to comply.

(D) Acknowledgement that the employer will be responsive to any inquiries made by CalSTRS regarding their plan for compliance.

(E) The signature of the superintendent, chancellor, president, or chief executive of the employer or a designee.

(2) A waiver that includes all the information required in paragraph (1) shall be approved by the board for a period of six months, beginning on the effective date of this section.

(3) The employer may submit a request for renewal of the waiver for an additional six-month period up to three additional times.

(4) Upon approval of a waiver by the board from the requirements in subdivisions (a) and (b), the employer shall file reports as follows:

(A) Employers reporting contribution information to the Defined Benefit Program shall comply with Section 1.3 of CalSTRS' F496 File Specification, as revised on February 24, 2016, and hereby incorporated by reference, subject to the following exclusions:

(i) Information in the "Field Edits" column.

(ii) The specific member contribution rates associated with field positions 53-56 and 91-94.

(B) Employers reporting contribution information to the Cash Balance Benefit Program shall comply with Section 1.3 of CalSTRS' Voluntary Deduction File Specification, as revised on July 1, 2015, and hereby incorporated by reference.

(C) A field that contains a dollar value must be formatted as follows:

(i) The number is reported without decimal places with the last two field positions populated by the number of cents.

(ii) Use leading zeroes to populate the full breadth of the field.

(iii) To report a negative number, report the last field with an uppercase alphabetical character or a symbol, coded as follows: "J" for negative values ending in 1, "K" for negative values ending in 2, and so on, with "R" for negative values ending in 9. Use "{" for negative values ending in 0.

(iv) Alphabetical characters or symbols may also be used to denote positive values, but are not required.

(d) This section prescribes the methods and formats by which information requested by CalSTRS shall be submitted. Unless a specific transaction is otherwise required by another statute or regulation, there is nothing within this section or referenced by this section that requires an employer to take any action.

NOTE: Authority cited: California Constitution, Article XVI, Section 17; and Sections 22207, 22213, 22214, 22250, 22305, 22455, 23004 and 26301, Education Code. Reference: Sections 22455, 22457, 22717, 22717.5, 22718, 23004, 23006, 23008 and 26301, Education Code.

§ 27801. Acceptable Report

(a) Contribution information for the Defined Benefit Program reported monthly or the Cash Balance Benefit Program reported each pay period to CalSTRS is acceptable if it is reported in compliance with subdivision (b) or (c) of Section 27800. Reports that fail to comply shall be rejected by CalSTRS, and will not be received.

(b) A report shall contain the information as specified in Section 27800 for all employees who perform creditable service for an employer during the month or pay period.

(c) Information reported pursuant to subdivision (b) or (c) of Section 27800 for one or more employees from a prior month or pay period shall be aggregated and treated as a separate report for the month or pay period to which it relates.

(d) This section shall become effective on the date specified by the board pursuant to Section 27800.

NOTE: Authority cited: California Constitution, Article XVI, Section 17; and Sections 22207, 22213, 22214, 22250, 22305, 23004 and 26301, Education Code. Reference: Sections 23004, 23005, 23006 and 26301, Education Code.

Contribution File Layout

The following tables list the order of fields, code values per field, description of each field/value and applicable structural rules for the Defined Benefit, Cash Balance and Account Receivable Contribution files. Account Receivable transactions can be co-mingled with Defined Benefit contribution transactions or submitted separately. If co-mingled, Account Receivable transaction types (PRAR and POAR) must adhere to the Account Receivable Contribution File Layout outlined below.

Contribution files must be submitted with a comma separated value (CSV) file extension. Within the file, each field must be separated by a tilde (~) character.

The Contribution File does not include header, control or total records (formally known as Page Total (P), District Total (D), or County Total (C) record on the F496 File, and Header (00), Report Unit Total (02), or Report Source Total (03) record on the VDF File). The system will automatically create summary and header records based on the contribution information submitted.

Defined Benefit Contribution File Layout

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
1	Transaction Type ¹	RGLR ADJS RPRA PRAR POAR	RGLR = Regular transaction type used for current month or arrears. ADJS = Adjustment transaction type used to correct previously reported and erroneous payroll transactions. Cannot be used to report arrears. RPRA = Bargained Retroactive Pay Rate transaction type used to adjust pay rates due to a bargained pay rate increase or decrease. PRAR = Pre-Tax Account Receivable transaction type. POAR = Post-Tax Account Receivable transaction type.	Must be present and one of the listed code values.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
2	Organization Code	Numeric	Five digit unique organization code (e.g., 37050 = San Diego Unified School District).	<p>Must be present and a valid organization code.</p> <p>Must be an organization that belongs to the reporting source for the contribution file.</p>
3	Benefit Program Member Code ^{4,5}	DB1 DB2	<p>DB1 = Defined Benefit Member.</p> <p>DB2 = Defined Benefit Non-Member.</p>	Must be present and one of the listed code values.
4	Client ID	Numeric	CalSTRS unique person identification number.	<p>Must be present and a valid Client ID.</p> <p>Cannot be greater than 10 numeric characters.</p>
5	Last Name	Non-numeric	Employee last name.	<p>Must be present and at least 1 character but not more than 50 characters.</p> <p>Cannot contain numeric or special characters except hyphens (-) and/or apostrophes (').</p>

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
6	Pay Period Begin Date ⁷	CCYYMMDD (i.e., 20180801)	Pay period begin date.	Must be present and a valid date. Must be on or after 19000101 and on or before 25001231.
7	Pay Period End Date ⁷	CCYYMMDD (i.e., 20180831)	Pay Period end date.	Must be present and a valid date. Must be on or after 19000101 and on or before 25001231.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
8	Service Type ^{8, 10}	01 02 03 04 05 SPCC ORSS RETA TEAC COUN LIBR PRRE CRMD METR HESE CWSR SVAD PARC OUTG ELOF	01 = CCD/CCCC Lab Instructor. 02 = CCD/CCCC Lecturer / General Instructor. 03 = CCD/CCCC Adult Education Instructor. 04 = CCD/CCCC Librarian. 05 = CCD/CCCC Counselor. SPCC = Superintendent/President/Chancellor. ORSS = Other Retirement System Service. RETA = Retired Activities. TEAC = Teaching. COUN = Counseling. LIBR = Librarian. PRRE = Program Research/Evaluation. CRMD = Curriculum/Materials Development. METR = Mentoring/Training. HESE = Health Services. CWSR = Child Welfare Services. SVAD = Supervision/Administration. PARC = PAR Consultant. OUTG = Outgrowth. ELOF = Elected Officer.	Must be present and one of the listed code values.
9	Assignment Code ^{3, 9}	36 37 54 55 57 58 61 71	36 = Reduced Workload Program. 37 = Elected Officer. 54 = Substitute. 55 = Part-Time Employee (non-contract). 57 = Contract. 58 = Temporary/Adjunct. 61 = Working After Retirement. 71 = Limited-Term Special Pay.	Must be present and one of the listed code values.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
10	Time Base	FLTM CCDN CCDT PTME PTLS PTHR PTDL SUBS RWPM Null	FLTM = Full Time. CCDN = CCD (Non-Temporary/Non-Adjunct). CCDT = CCD (Temporary/Adjunct). PTME = Part Time (50% or More). PTLS = Part Time (Less than 50%). PTHR = Part Time (Hourly). PTDL = Part Time (Daily). SUBS = Substitute. RWPM = Reduced Workload Program (RWP).	Conditionally must be present and one of the listed code values.
11	Full-Time Base Hours for Position ¹¹	Numeric or Null	The number of hours required in a school term for full-time.	Conditionally must be present. Decimals are required if reporting fractional values and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
12	Work Hours Per Day ¹²	Numeric or Null	The number of hours required per day in a complete work day for full-time.	<p>Conditionally must be present.</p> <p>Decimals are required if reporting fractional values and only up to 2 decimal places are allowed (i.e., 8.50 or 8.5).</p> <p>Must be greater than or equal to 5.50 and less than or equal to 8.50.</p> <p>Must be in increments of 0.25</p>

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
13	Expected Pay Periods ¹³	13JJ 12JJ 1100 11JM 11AJ 1000 10JA 10JM 10AM 10AJ 10SJ 0900 09AA 09SM 09OJ 0800 08AM 08AA 08SA 08SM 08SJ 08OM 0000 Null	13JJ = 13 payments - Quadra weekly payments. 12JJ = 12 payments - July to June. 1100 = 11 payments - Unspecified Breaks. 11JM = 11 payments - July to May. 11AJ = 11 payments - August to June. 1000 = 10 payments - Unspecified Breaks. 10JA = 10 payments - July to April. 10JM = 10 payments - July to May (December break). 10AM = 10 payments - August to May. 10AJ = 10 payments - August to June (January break). 10SJ = 10 payments - September to June. 0900 = 9 payments - Unspecified Breaks. 09AA = 9 payments - August to April. 09SM = 9 payments - September to May. 09OJ = 9 payments - October to June. 0800 = 8 payments - Unspecified Breaks. 08AM = 8 payments - August to March. 08AA = 8 payments - August to April (December break). 08SA = 8 payments - September to April. 08SM = 8 payments - September to May (January break). 08SJ = 8 payments - September to June (Jan/Feb break). 08OM = 8 payments - October to May. 0000 = 0 payments - Intermittent (used for service performed outside the school term such as summer school or intersession or for service that cannot be performed for a full school term).	Conditionally must be present and one of the listed code values. Null only allowed for Retired Activities.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
14	Annualized Pay Rate	Numeric	Rate of pay – must reflect annualized rate.	Decimals are required if reporting fractional values and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4). Cannot be greater than 999,999,999.99.
15	Earnings	Numeric	Earnings for the pay period reported.	Decimals are required if reporting fractional values and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4). Negative values must have a negative sign in the first character of the field (i.e., -123.45). Cannot be greater than 999,999,999.99.
16	Earnings Type ^{1, 2, 3, 9}	SLRY CLDE HTRT LNGY DTSF EXST PMBK AVFG Null	SLRY = Salary. CLDE = Special Pay Certificate/License/Degree. HTRT = Special Pay Hiring/Transfer/Retirement. LNGY = Special Pay Longevity. DTSF = Special Pay Difficult to Staff. EXST = Special Pay Excess Students. PMBK = Special Pay Performance Benchmark. AVFG = Special Pay Available Funding.	Conditionally must be present and one of the listed code values.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
17	Member Contributions	Numeric	Pre Tax or Post Tax member contributions.	<p>Decimals are required if reporting fractional values and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).</p> <p>Negative values must have a negative sign in the first character of the field (i.e., -123.45).</p> <p>Cannot be greater than 999,999,999.99.</p>
18	Employer Contributions	Numeric	Employer Contributions.	<p>Decimals are required if reporting fractional values and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).</p> <p>Negative values must have a negative sign in the first character of the field (i.e., -123.45).</p> <p>Cannot be greater than 999,999,999.99.</p>

Cash Balance Contribution File Layout

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
1	Transaction Type	RGLR ADJS RPRA	RGLR = Regular transaction type used for current month or arrears. ADJS = Adjustment transaction type used to correct previously reported and erroneous payroll transactions. Cannot be used to report arrears. RPRA = Bargained Retroactive Pay Rate transaction type used to adjust pay rates due to a bargained pay rate increase or decrease.	Must be present and one of the listed code values.
2	Organization Code ⁶	Numeric	Five digit unique organization code (e.g., 41050 = San Mateo Community College District).	Must be present and a valid organization code. Must be an organization that belongs to the reporting source for the contribution file.
3	Benefit Program Member Code ⁶	CB1 CB2	CB1 = Cash Balance Member. CB2 = Cash Balance Non-Member.	Must be present and one of the listed code values.
4	Client ID	Numeric	CalSTRS unique person identification number.	Must be present and a valid Client ID. Cannot be greater than 10 numeric characters.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
5	Last Name	Non-numeric	Employee last name.	Must be present and at least 1 character but not more than 50 characters. Cannot contain numeric or special characters except hyphens (-) and/or apostrophes (').
6	Pay Period Begin Date ⁷	CCYYMMDD (i.e., 20180801)	Pay period begin date.	Must be present and a valid date. Must be on or after 19000101 and on or before 25001231.
7	Pay Period End Date ⁷	CCYYMMDD (i.e., 20180831)	Pay Period end date.	Must be present and a valid date. Must be on or after 19000101 and on or before 25001231.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
8	Service Type ¹⁴	SPCC TRST TEAC COUN LIBR PRRE CRMD METR HESE CWSR SVAD PARC OUTG	SPCC = Superintendent/President/Chancellor. TRST = Trustee Service. TEAC = Teaching. COUN = Counseling. LIBR = Librarian. PRRE = Program Research/Evaluation. CRMD = Curriculum/Materials Development. METR = Mentoring/Training. HESE = Health Services. CWSR = Child Welfare Services. SVAD = Supervision/Administration. PARC = PAR Consultant. OUTG = Outgrowth.	Must be present and one of the listed code values.
9	Assignment Code	Null	NA	Must be null for Cash Balance benefit program.
10	Time Base	CCDT PTLS PTHR PTDL SUBS Null	CCDT = CCD (Temporary/Adjunct). PTLS = Part Time (Less than 50%). PTHR = Part Time (Hourly). PTDL = Part Time (Daily). SUBS = Substitute.	Conditionally must be present and one of the listed code values or null.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
11	Full-Time Base Hours for Position	Null	NA	Must be null for Cash Balance benefit program.
12	Work Hours Per Day	Null	NA	Must be null for Cash Balance benefit program.
13	Expected Pay Periods	Null	NA	Must be null for Cash Balance benefit program.
14	Annualized Pay Rate	Numeric, decimals and negative sign allowed	Rate of pay – must reflect annualized rate.	Decimals are required if reporting fractional values and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4). Cannot be greater than 999,999,999.99.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
15	Earnings	Numeric	Earnings for the pay period reported.	<p>Decimals are required if reporting fractional values and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).</p> <p>Negative values must have a negative sign in the first character of the field (i.e., -123.45).</p> <p>Cannot be greater than 999,999,999.99.</p>
16	Earnings Type ²	SLRY CLDE HTRT LNGY DTSF EXST PMBK AVFG Null	SLRY = Salary. CLDE = Special Pay Certificate/License/Degree. HTRT = Special Pay Hiring/Transfer/Retirement. LNGY = Special Pay Longevity. DTSF = Special Pay Difficult to Staff. EXST = Special Pay Excess Students. PMBK = Special Pay Performance Benchmark. AVFG = Special Pay Available Funding.	Conditionally must be present and one of the listed code values.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
17	Member Contributions	Numeric	Pre Tax member contributions.	<p>Decimals are required if reporting fractional values and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).</p> <p>Negative values must have a negative sign in the first character of the field (i.e., -123.45).</p> <p>Cannot be greater than 999,999,999.99.</p>
18	Employer Contributions	Numeric	Employer Contributions.	<p>Decimals are required if reporting fractional values and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4).</p> <p>Negative values must have a negative sign in the first character of the field (i.e., -123.45).</p> <p>Cannot be greater than 999,999,999.99.</p>

Accounts Receivable Contribution File Layout

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
1	Transaction Type	PRAR POAR	PRAR = Pre-Tax Account Receivable transaction type. POAR = Post-Tax Account Receivable transaction type.	Must be present and one of the listed code values.
2	Organization Code	Numeric	Five digit unique organization code (e.g., 10240 = Fresno Unified School District).	Must be present and a valid organization code. Must be an organization that belongs to the reporting source for the contribution file.
3	Benefit Program Member Code	Null	NA	Must be null for transaction types Pre-Tax and Post-Tax Account Receivable.
4	Client ID	Numeric	CalSTRS unique person identification number.	Must be present and a valid Client ID. Cannot be greater than 10 numeric characters.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
5	Last Name	Non-numeric	Employee last name.	Must be present and at least 1 character but not more than 50 characters. Cannot contain numeric or special characters except hyphens (-) and/or apostrophes (').
6	Pay Period Begin Date ⁷	CCYYMMDD (i.e., 20180801)	Pay period begin date.	Must be present and a valid date. Must be on or after 19000101 and on or before 25001231.
7	Pay Period End Date ⁷	CCYYMMDD (i.e., 20180831)	Pay Period end date.	Must be present and a valid date. Must be on or after 19000101 and on or before 25001231.
8	Service Type	Null	NA	Must be null for transaction types Pre-Tax and Post-Tax Account Receivable.
9	Assignment Code	Null	NA	Must be null for transaction types Pre-Tax and Post-Tax Account Receivable.
10	Time Base	Null	NA	Must be null for transaction types Pre-Tax and Post-Tax Account Receivable.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
11	Full-Time Base Hours for Position	Null	NA	Must be null for transaction types Pre-Tax and Post-Tax Account Receivable.
12	Work Hours Per Day	Null	NA	Must be null for transaction types Pre-Tax and Post-Tax Account Receivable.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
13	Expected Pay Periods ¹³	13JJ 12JJ 1100 11JM 11AJ 1000 10JA 10JM 10AM 10AJ 10SJ 0900 09AA 09SM 09OJ 0800 08AM 08AA 08SA 08SM 08SJ 08OM 0000	13JJ = 13 payments - Quadra weekly payments. 12JJ = 12 payments - July to June. 1100 = 11 payments - Unspecified Breaks. 11JM = 11 payments - July to May. 11AJ = 11 payments - August to June. 1000 = 10 payments - Unspecified Breaks. 10JA = 10 payments - July to April. 10JM = 10 payments - July to May (December break). 10AM = 10 payments - August to May. 10AJ = 10 payments - August to June (January break). 10SJ = 10 payments - September to June. 0900 = 9 payments - Unspecified Breaks. 09AA = 9 payments - August to April. 09SM = 9 payments - September to May. 09OJ = 9 payments - October to June. 0800 = 8 payments - Unspecified Breaks. 08AM = 8 payments - August to March. 08AA = 8 payments - August to April (December break). 08SA = 8 payments - September to April. 08SM = 8 payments - September to May (January break). 08SJ = 8 payments - September to June (Jan/Feb break). 08OM = 8 payments - October to May. 0000 = 0 payments - Intermittent (used for service performed outside the school term such as summer school or intersession or for service that cannot be performed for a full school term).	Must be present and one of the listed code values.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
14	Annualized Pay Rate	Null	NA	Must be null for transaction types Pre-Tax and Post-Tax Account Receivable.
15	Earnings	Null	NA	Must be null for transaction types Pre-Tax and Post-Tax Account Receivable.
16	Earnings Type	Null	NA	Must be null for transaction types Pre-Tax and Post-Tax Account Receivable.
17	Member Contributions	Numeric	Receivable amount.	Decimals are required if reporting fractional values and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4). Negative values not allowed. Cannot be greater than 999,999,999.99.
18	Employer Contributions	Null	NA	Must be null for transaction types Pre-Tax and Post-Tax Account Receivable.

Contribution File Layout

Contribution File End Notes:

1. Special compensation has been removed as a transaction type and is now indicated by using one of the applicable earnings types (field position 16).
2. Special compensation and special pay are synonymous. Special pay must be reported with the applicable non-salary earnings type.
3. Special pay reported with Assignment Code 71 is limited term. Special pay reported with any other assignment code is ongoing.
4. DB1 and DB2 Benefit Program Member Codes are synonymous with F496 File member codes 1 and 2.
5. Corresponding DB2 Benefit Program Member Code detail records are not required when reporting Cash Balance participants.
6. The CB2 Benefit Program Member Code is required if all of the following conditions are met:
 - a. Employer offers the Cash Balance Benefit Program.
 - b. Employee is performing creditable service activities.
 - c. Employee elects an alternate retirement plan (e.g., Social Security).
7. Pay period begin date and pay period end date are synonymous with F496 File service period begin date and service period end date. The field has been re-labeled to be consistent with the Education Code.
8. Service type values 01 through 05 are synonymous with F496 File classification codes 01 through 05 and used for Community College Comparison Calculation (CCCC) eligible employees (formerly known as AB1586).
9. Assignment Code 72 (Special Compensation for 2% at 62 members) is no longer valid and is indicated with one of the applicable earnings types instead (field position 16).
10. The following Education Code sections further define service type values for the Defined Benefit Contribution File Layout:
 - 01 = CCD/CCCC Lab Instructor. [Education Code section 22138.5(c)(5)]
 - 02 = CCD/CCCC Lecturer / General Instructor. [Education Code section 22138.5(c)(5)]
 - 03 = CCD/CCCC Adult Education Instructor. [Education Code section 22138.5(c)(6)]
 - 04 = CCD/CCCC Librarian. [Education Code section 22138.5(c)(4)]

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- 05 = CCD/CCCC Counselor. [Education Code section 22138.5(c)(4)]
 - SPCC = Superintendent/President/Chancellor. [Education Code section 22119.5(c)(1)]
 - ORSS = Other Retirement System Service. [Education Code sections 22508, 22508.5 and 22508.6]
 - RETA = Retired Activities. [Education Code section 22164.5]
 - TEAC = Teaching. [Education Code section 22119.5(b)(1)]
 - COUN = Counseling. [Education Code section 22119.5(b)(2)]
 - LIBR = Librarian. [Education Code section 22119.5(b)(7)]
 - PRRE = Program Research/Evaluation. [Education Code section 22119.5(b)(3)]
 - CRMD = Curriculum/Materials Development. [Education Code section 22119.5(b)(4)]
 - METR = Mentoring/Training. [Education Code section 22119.5(b)(5)]
 - HESE = Health Services. [Education Code section 22119.5(b)(6)]
 - CWSR = Child Welfare Services. [Education Code section 22119.5(b)(8)]
 - SVAD = Supervision/Administration. [Education Code section 22119.5(b)(9)]
 - PARC = PAR Consultant. [Education Code section 22119.5(c)(2)]
 - OUTG = Outgrowth. [Education Code section 22119.5(d)]
 - ELOF = Elected Officer. [Education Code section 22711]
11. Full-time base hours for position is required for non-members performing creditable service activities and Community College Comparison Calculation (CCCC) eligible employees (formerly known as AB1586).
12. Work hours per day is required only for non-members performing creditable service activities.
13. Except for “Intermittent” service, the expected pay periods shall be determined based on the expected payments for a full school term in a particular position. Accordingly, unless otherwise performed as “Intermittent” service, the expected pay periods reported with “Substitute” service shall be determined based on the expected payments that would be received if the substitute service was performed for the full school term.
14. The following Education Code sections further define service type values for the Cash Balance Contribution File Layout:
- SPCC = Superintendent/President/Chancellor. [Education Code section 26113(c)(1)]

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- TRST = Trustee Service. [Education Code section 26113(b)(10)]
- TEAC = Teaching. [Education Code section 26113(b)(1)]
- COUN = Counseling. [Education Code section 26113(b)(2)]
- LIBR = Librarian. [Education Code section 26113(b)(7)]
- PRRE = Program Research/Evaluation. [Education Code section 26113(b)(3)]
- CRMD = Curriculum/Materials Development. [Education Code section 26113(b)(4)]
- METR = Mentoring/Training. [Education Code section 26113(b)(5)]
- HESE = Health Services. [Education Code section 26113(b)(6)]
- CWSR = Child Welfare Services. [Education Code section 26113(b)(8)]
- SVAD = Supervision/Administration. [Education Code section 26113(b)(9)]
- PARC = PAR Consultant. [Education Code section 26113(c)(2)]
- OUTG = Outgrowth. [Education Code section 26113(d)]

Employment File Layout

The following table lists the order of fields, code values per field, description of each field/value and applicable structural rules for the Employment File. Employment files must be submitted with a comma separated value (CSV) file extension. Within the file, each field must be separated by a tilde (~) character.

The Employment File details the format in which to submit enrollment, termination, leave of absence, contact information, annual total compensation, annual excess sick leave awarded, reduction in school funds, and sick leave information to the Defined Benefit (DB) Program or Cash Balance (CB) Benefit Program via the Employment File.

The Employment File does not include header, control or total records. The system will automatically create summary and header records based on the information submitted.

Employment File Layout

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
1	Transaction Type ^{2, 3, 5}	ELMT TRMN TMNC LVAB LOAC LOAR LARC CTCG ANTC ATCC ESLA SLAC RDSF RSFC UNSL USLC	ELMT = Enrollment. TRMN = Termination. TMNC = Termination Correction. LVAB = Leave of Absence. LOAC = Leave of Absence Correction. LOAR = Leave of Absence Return. LARC = Leave of Absence Return Correction. CTCG = Contact Information Change. ANTC = Annual Total Compensation. ATCC = Annual Total Compensation Correction. ESLA = Annual Excess Sick Leave Awarded. SLAC = Annual Excess Sick Leave Awarded Correction. RDSF = Reduction in School Funds. RSFC = Reduction in School Funds Correction. UNSL = Sick Leave Information. USLC = Sick Leave Information Correction.	Must be present and one of the listed code values.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
2	Transaction Subtype ¹	NMBR MDCV PMCV RMSE WART ENER MTPT FORC SBTL FLBT PJCS WCPS UFSV OALA UNLA Null	NMBR = Non-Member. MDCV = Mandatory Coverage. PMCV = Permissive Election of Coverage. RMSE = Retirement System Election. WART = Working After Retirement. ENER = Close Enrollment Opened in Error. MTPT = Maternity/Paternity. FORC = FMLA/CFRA. SBTL = Sabbatical. FLBT = Fullbright. PJCS = Peace/Job Corp. WCPS = Workers Compensation. UFSV = Uniformed Service. OALA = Other/Unspecified Approved Leave of Absence. UNLA = Unapproved Leave of Absence.	Must be present and one of the listed code values when Transaction Type is Enrollment, Leave of Absence, Leave of Absence Correction, Leave of Absence Return, or Leave of Absence Return Correction. Otherwise it must be null.
3	Transaction Effective Date	CCYYMMDD (i.e., 20180801)	Effective date of the transaction or, if Transaction Type is a correction, the effective date of the transaction that is being corrected.	Must be present and a valid date.
4	Organization Code	Numeric.	Five digit unique organization code (e.g., 10240 = Fresno Unified School District).	Must be present and a valid organization code. Must be an organization that belongs to the reporting source for the employment file.
5	Benefit Program	DB CB Null	DB = Defined Benefit Program. CB = Cash Balance Benefit Program.	Conditionally must be present and one of the listed code values.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
6	SSN ²	Numeric or Null	Employee Social Security Number.	Conditionally must be present. Cannot start with 9. Must be 9 digits.
7	Client ID ²	Numeric or Null	CalSTRS unique person identification number.	Conditionally must be present and a valid Client ID. Cannot be greater than 10 numeric characters.
8	Last Name	Non-numeric	Employee last name. If employee only has one name (does not have a first and a last name) populate this field with the name and an asterisk (*) within the First Name field.	Must be present and at least 1 character but not more than 50 characters. Cannot contain numeric or special characters except hyphens (-) and/or apostrophes (').
9	First Name	Non-numeric or Null	Employee first name. If employee only has one name (does not have a first and a last name) populate this field with an asterisk (*) and supply the name within the Last Name field.	Conditionally must be present and at least 1 character but not more than 50 characters. Cannot contain numeric or special characters except hyphens (-) or an asterisk (*).
10	Middle Name	Alphabetic or Null	Employee middle name.	Optional field and at least 1 character but not more than 50 characters. Cannot contain numeric or special characters.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
11	Suffix Name 1	Null Jr Sr I II III IV V MD PHD	Employee suffix.	Optional field. Must be one of the listed code values. A person record can be saved with a null value.
12	Suffix Name 2	Null Jr Sr I II III IV V MD PHD	Second Employee suffix if applicable.	Optional field. Must be one of the listed code values.
13	Gender	MALE FEML NBRY Null	Employee Gender: MALE = Male. FEML = Female. NBRY = Non-binary.	Conditionally must be present and one of the listed code values.
14	Birthdate	CCYYMMDD (i.e., 20180801)	Employee date of birth.	Conditionally must be present and be a valid date.
15	Address Line 1 ¹	Alphanumeric or Null	Employee address.	Conditionally must be present. Cannot be greater than 30 characters.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
16	Address Line 2 ¹	Alphanumeric or Null	Employee address.	Optional field. Cannot be greater than 30 characters.
17	City ¹	Non-numeric or Null	City name.	Conditionally must be present. Cannot be greater than 50 characters.
18	State ¹	Non-numeric or Null	State abbreviation.	Conditionally must be present. Must be a valid postal abbreviation.
19	Zip code ¹	Numeric or Null	Zip code.	Conditionally must be present. Must be numeric and 5 digits or 9 digits if zip code plus 4.
20	Phone	Numeric or Null	Employee phone number.	Optional field. Cannot be greater than 50 characters.
21	Secondary Phone	Numeric or Null	Employee secondary phone number.	Optional field. Cannot be greater than 50 characters.
22	Mobile Phone	Numeric or Null	Employee mobile phone number.	Optional field. Cannot be greater than 50 characters.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
23	Email	Alphanumeric or Null	Employee email address.	Optional field. Cannot be greater than 70 characters. Must contain an @ character.
24	Last Day of Work	CCYYMMDD (i.e., 20180615) or Null	Last day employee performed creditable service.	Conditionally must be present and a valid date.
25	Last Compensation Date	CCYYMMDD (i.e., 20180630) or Null	Last day employee earned creditable compensation.	Conditionally must be present and a valid date.
26	Full-Time Base Days	Numeric or Null	Full-Time Base Days for Transaction Type Sick Leave Information.	Conditionally must be present. Minimum Value is 175 days and the maximum value is 261.
27	Unused Sick Leave	Numeric or Null	Amount of Unused Sick Leave for Transaction Type Sick Leave Information.	Conditionally must be present and cannot be less than zero days.
28	Annual Excess Sick Leave Awarded	Numeric or Null	Amount of Annual Excess Sick Leave Awarded.	Conditionally must be present and cannot be less than zero days.
29	Unused Excess Sick Leave	Numeric or Null	Amount of Unused Excess Sick Leave for Transaction Type Sick Leave Information.	Conditionally must be present and cannot be less than zero days.

Field Position	Field Name	Code Values/Format	Field Description	Structural Field Rules
30	Reduction in School Funds	CCYYCCYY (i.e., 20182018) or Null	Indicates the fiscal year(s) the employee was affected by the reduction in school funds. Fiscal years are represented by the last year in the fiscal year. For example, a reduction that occurred in a single fiscal year (e.g., 2018/2019) will be reported as 20192019. Reductions that occurred in a span of fiscal years (e.g., 2017/2018 and 2018/2019) will be reported as 20182019.	Conditionally must be present and must be 8 digits.
31	Annual Total Compensation	Numeric or Null	The total subject wages reported to the Employment Development Department for each employee on the Quarterly Contribution Return and Report of Wages (Continuation) form (DE 9C).	Conditionally must be present and cannot be less than zero. Decimals are required if reporting fractional values and only up to 2 decimal places are allowed (i.e., 123.40 or 123.4). Cannot be greater than 999,999,999.99.
32	Correction Date	CCYYMMDD (i.e., 20180801) or Null	For correction transactions, the new transaction effective date for the matching transaction. For Termination, Termination Correction, Leave of Absence Return, and Leave of Absence Return Correction transactions, the end date of the matching transaction.	Conditionally must be present and must be a valid date.
33	Void Record Indicator ⁴	Y Null	For correction transactions, indicates that the matching record is voided.	Conditionally must be present and must be Y or null.

Employment File Layout

Employment File End Notes:

1. An address is required on transaction subtypes of Permissive Election of Coverage, Mandatory Coverage, Retirement System Election, and Non-Member.
2. A Social Security Number is required on the Enrollment transaction type when the employee is new to the system. A Social Security Number is prohibited when the employee exists in the system, and a Client Identification Number must be used instead.
3. A Sick Leave Information transaction type can only be reported when a Service Retirement Benefit Application exists, and employment has been terminated.
4. A transaction cannot be voided when a benefit calculation has been processed.
5. Leave of Absence Correction and Leave of Absence Return Correction transaction types are not allowed when a processed Service Credit Purchase already exists for the leave record.

RESOLUTION
OF THE
TEACHERS' RETIREMENT BOARD

SUBJECT: Adoption of Amendments to Format for Employer Reports Regulations

RESOLUTION NO. XX-XX

WHEREAS, Section 22207 of the California Education Code authorizes the board to perform any acts necessary for the administration of CalSTRS and the plan in carrying into effect the provisions of the Teachers' Retirement Law; and

WHEREAS, Section 22213 of the Education Code provides that the board shall regulate the duties of employers, employing agencies and other public authorities and shall require reports from them; and

WHEREAS, Section 22214 of the Education Code provides that the board may take any action it deems necessary to ensure the continued right of members or beneficiaries to receive monthly payments; and

WHEREAS, Section 22250 of the Education Code provides that the board and its officers and employees shall discharge their duties with respect to the system and the plan solely in the interest of its members, participants and their beneficiaries, and for the exclusive purpose of providing benefits and defraying reasonable costs of administering the plan; and

WHEREAS, Section 22305 of the Education Code provides that any rules and regulations adopted by the board have the force and effect of law; and

WHEREAS, Section 22455 of the Education Code requires a county superintendent of schools or employing agency to furnish any further information concerning any member or their beneficiary the board may require, and further requires that any information or reports required to be submitted to the system be submitted in a form, including, but not limited to, electronic transmission, as directed by the system; and

WHEREAS, Section 23004 of the Education Code requires a county superintendent of schools or employing agency to submit a report monthly to the system containing information the board requires in the administration of the plan, and further requires that monthly report be submitted electronically in an encrypted format provided by the system that ensures the security of the transmitted member data.

WHEREAS, Section 26301 of the Education Code requires employers to report contributions, along with all other information required by the system, and further provides that the board shall assess penalties for late and unacceptable submission of reports for the Cash Balance Benefit Program.

WHEREAS, on January 31, 2019, the board approved the initially proposed amendments updating sections 27000, 27001 and 27002 of Article 15.5 of Chapter 1 and sections 27702 and 27703 of Article 1 of Chapter 3, and adding sections 27800 and 27801 of Article 2 of Chapter 3, Division 3, Title 5, California Code of Regulations, including file layouts incorporated by reference, and directed CalSTRS staff to give public notice and schedule a public hearing to be conducted by the Chief Executive Officer; and

WHEREAS, the Chief Executive Officer held a public hearing on April 24, 2019; and

WHEREAS, on July 12, 2019, the board approved additional proposed amendments to sections 27000, 27800 and 27801 of the regulations and the file layouts incorporated by reference, and directed CalSTRS staff to hold a 15-day public comment period; and

WHEREAS, the Teachers' Retirement Board has provided an opportunity for public comment regarding the proposed regulations and duly considered all comments, objections or recommendations received; therefore, be it

RESOLVED, that the Teachers' Retirement Board adopts the accompanying amended sections 27000, 27001 and 27002 of Article 15.5 of Chapter 1 and sections 27702 and 27703 of Article 1 of Chapter 3, and added sections 27800 and 27801 of Article 2 of Chapter 3, Division 3, Title 5, California Code of Regulations; and therefore, be it further

RESOLVED, that CalSTRS staff is instructed to submit the adopted regulation to the Office of Administrative Law (OAL) for final approval; and therefore, be it further

RESOLVED, that if, during the approval process, CalSTRS staff or the OAL determines that nonsubstantive corrections to the language of the regulation, the file layouts incorporated by reference or supporting documentation are needed for clarity or consistency, the Chief Executive Officer or his designee may make such changes.

Adopted by:
Teachers' Retirement Board
On September 6, 2019

Jack Ehnes
Chief Executive Officer

Reviewed by:

Brian J. Bartow
General Counsel