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West Virginia Consolidated Public Retirement Board

COMPASS Project

Employer Reporting File Format

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Introduction / Overview

CPRB is replacing its current Line of Business (LOB) software and web reporting system with a comprehensive, scalable, browser-based solution supported by a RDBMS (Relational Database Management) System.

With the implementation of the COMPASS system, the West Virginia Consolidated Public Retirement Board (CPRB) will require participating employers to electronically report demographic, employment, wage and contribution information. Employers may generate a flat file in the prescribed format (outlined below) which can be uploaded via the secure CPRB's Employer Self-Service website. Employers with larger employee populations (e.g., over 100 employees) are strongly encouraged to use the flat file reporting option for remitting their report information. Employers with smaller employee populations may use the Enter On-Line functionality of CPRB's Employer Self-Service website to enter their report information.

Purpose & Scope

This document provides the technical format and data requirements which are to be included in the Employer Enrollment and/or Contribution File layout. The file layout includes individual specifications for header, footer, and detail records that will be contained within the file. Additionally the document includes a definition of key terminology used in the Employer Enrollment and/or Contribution File layout, general business rules pertaining to the file format, the fixed length of the file format as well as the details of the layout, fields and key rules for each individual data field.

NOTICE: Although every effort has been made to ensure that the contents of this publication – including but not limited to examples and illustrations – fully comply with West Virginia laws, no guarantee of conformity is given. In the event of any difference, West Virginia law will govern and supersede the contents hereof.

Definition of Key Terminology

Terminology	Description	Example(s)
Report Date	A Report Date represents the period for which the employer is submitting a contribution or an enrollments and contribution report.	• Based on the employer's reporting frequency to CPRB, the Report Date is the date when an employer pays their employees or the first of the month (for which contributions are being reported). Please see examples below: • If an employer reports to CPRB once a month, then the Report date should be the 1st of the month. In this example, if the employer paid their employees on the 15th and the 30th of the month, and the employer is going to report for the month of November, then they will provide one Report Date of 20151101. • An employer who reports to CPRB more than once a month (i.e. bi-weekly, semi-monthly) will provide the Report Date for the payroll for which they are submitting the contribution information. If the employer runs payroll on a semi-monthly basis and also reports to CPRB semi-monthly, they will submit two reports to CPRB for each month. Suppose the payroll runs on the 15th and the 30th of the month, and the employer is going to report for the payroll which ran on November 15th, 2015; they will provide 20151115 as the Report Date. When reporting the payroll which ran on November 30th, 2015 the Report Date will be 20151130. • Providing an accurate Report Date will prevent delinquencies on contribution reports and will

Terminology	Description	Example(s)
		allow CPRB to ensure that contributions for the entire report month have been received, especially when the employer's reporting frequency to CPRB is more than monthly (bi-weekly, or semi-monthly).
Report Type	The Report Type indicates the Retirement System for which the employer is reporting contributions. This field is used to organize the employee data by Retirement System.	• Contributions for two different retirement systems may not be combined when submitting contribution reports. The Report Type field allows an employer to report multiple Retirement Systems in one file, each of which is organized into a "batch" (Header, Details, and Footer) of data. • An employer who reports both PERS and DSRS must indicate which Retirement System is being reported using the Report Type field. • Report Type is not required when reporting an enrollment only file.
Pay Period End Date (PPED)	A Pay Period End Date is the year, month and day which reflects the end of the period in which the wages were earned (regardless of when they were paid). COMPASS uses Pay Period End Date to differentiate regular contributions from corrections to prior pay periods.	• An employer who reports contributions to CPRB on a semi-monthly frequency and runs payroll on a semi-monthly frequency should report one record per employee in two separate contribution reports for a report month. For example, if the employer is submitting a report for November 2015 (which is due to CPRB by December 15th, 2015 – except for TDC employers) they should submit one regular contribution row for each of their employees for the Pay Period. Assuming the first Pay

Terminology	Description	Example(s)
		Period begins on the 1st and ends on the 15th, the employer should remit one record with the Pay Period End Date of 20151115 and if the second pay period begins on the 16th and ends on the 31st, the employer should remit a record with the Pay Period End Date of 20151131 in the second contribution report for the month. • An employer who reports contributions to CPRB on a monthly basis, but pays their employees on frequency which is more often than monthly (i.e. Bi-Weekly), must report multiple records per member (one per pay period) with the appropriate pay period end dates (PPED).
Contribution Group	Contribution Group is a field within the file layout which is used to "organize" employees into different contribution rate categories. Each employee reported to CPRB must belong to a Contribution Group which will be used to validate the contribution amounts. In addition, not all employees will be reported as part of a contributory Contribution Group. Those employees who are not eligible to participate will be reported under a Not-Eligible Contribution Group.	• The Contribution Group is determined by the employee's eligibility to participate in a particular Retirement System and Plan. For example, 'PERSSTI' will represent the contribution group for a PERS State, Tier I contributory member. • See Appendix for a full list of contribution groups.
Correction of Errors	Correction of Errors payments are identified as transactions submitted to rectify information previously submitted. The Pay Period End Date indicates the year, month and day to which the correction is to be applied. Corrections must be reported in the contribution file and	• An employer, who submitted a contribution for a member with a Pay Period End Date of 01/15/2015 in one of the February 2015 report(s), may correct the transaction in a subsequent report. The correction must reflect

Terminology	Description	Example(s)
	must be submitted as the difference between the original amount and the adjusted amount.	the Pay Period End Date of 01/15/2015 so as to match the Pay Period End Date of the original transaction. • Example: Jan 15, 2015 wages for a specific member were originally reported as $1,250.00, but should have been reported as $1,500.00. The difference in salary of $250.00, along with the appropriate contributions, must be reported as a correction with a Pay Period End Date of 20150115. • An employer with a monthly reporting and payroll frequency submitting a report for November 2015 that includes corrections (which were never reported) for June 2014, July 2014, and August 2014 must report three separate records with corresponding Pay Period End Dates for the original transactions, reflecting the missed contributions in addition to the regular contributions being reported for November 2015.
Employment End Date	Employment End Date represents the last day on payroll for an employee (the last day of covered employment), or the last day prior to a change in the employee's Position Status, Job Position, Payroll Frequency, Type of Rate of Pay/Rate of Pay, Employment Payment Type, Scheduled Hours Per Day or Contract length with the same employer. Employment End Date is required when an employee terminates or has a change in employment and must be	• A member previously working in a full-time covered position for Employer X, transfers to a part-time position with the same employer on December 1, 2015. A November 30, 2015 Employment End Date must be reported along with an Employment End Reason of 'Change in Position Status' for the employee who was previously employed in a full-time position.

Terminology	Description	Example(s)
	reported with an Employment End Reason as it can impact an employee's retirement account in a variety of ways.	• COMPASS will NOT accept contributions with a Pay Period End Date which is greater than the Employment End Date.
Position Status	Position Status is used to determine retirement contribution eligibility. Salary and contributions must be reported for eligible Permanent Full Time and Posted 21 Day positions. A salary can be reported for Permanent Part Time, Temporary/Provisional, and Substitute positions; however contributions may NOT be reported.	• All employees working for a CPRB participating employer should be reported to CPRB regardless of whether or not the employee is actively contributing or eligible to contribute.
Salary that exceeds IRS limit	Represents portion of an employee's salary that is in excess of the IRS limit for that year.	• The portion of salary that exceeds the IRS limit for a given year should be reported in the appropriate field with no contributions.

General Rules – Employer File Layout

1. COMPASS requires all files submitted by employers for processing to be in the new COMPASS file format. This new format expands upon the former CPRB format in an effort to more efficiently capture accurate and detailed information. The COMPASS Employer File Layout is only supported in a fixed-length format.

2. Employers must report Demographic, Enrollment and Contribution information for all their employees to CPRB in the manner prescribed in this file format if a file will be submitted to CPRB, rather than entered online by the employer. The file layout below is a comprehensive list of fields for all the information which needs to be reported to CPRB, however, there are three options provided for employers to report this information to CPRB:

   o Enrollments only: Employers choosing to enroll their employees with CPRB prior to submitting contributions for them may do so by providing an Enrollment only file. This file precludes reporting contribution information and can be submitted to CPRB anytime, without following the contribution reporting schedule. Employers must enroll their employees before salary or contributions can be reported for them. This will allow the employers to report their employees with accurate contribution deductions because the enrollment mechanism informs the employers about the contribution group in which the employee must be reported, including those employees who are not eligible to participate.

   o Contributions only: If an employer has already enrolled their employees, they can choose to submit a Contribution only file. This file contains minimal demographic and employment information and as the name suggests, focuses on the contribution data.

   o Enrollment and Contributions: Employers can enroll and submit contributions in a comprehensive manner in one file. All relevant Demographic, Enrollment and Contribution information must be included.

   NOTE: The file layout described below contains two columns, E and C. E represents Enrollments only and C represents Contributions only. The column contains a value of Y or N; Y indicates the field must be present in the respective file and N represents that it can be excluded from it. When excluding fields, please ensure that the fields which are included in the file are placed in the appropriate position; using spaces (filler) for the excluded fields. The purpose of these columns is not to indicate if the value must be reported within the field (i.e. required, optional or conditional); please reference the Required/Optional/Conditional column for these values. Finally, when reporting a combined Contributions & Enrollments file, please include all fields in the file layout.

3. Employers will be required to inform CPRB of their preferred reporting frequency of contribution data. Employers will have the option of reporting bi-weekly, semi-monthly or monthly. Once an employer chooses a reporting frequency, they must

report the appropriate number of reports based on their selection. For example, if an employer chooses to report semi-monthly, the employer must report two separate files per reporting month, both of which will be due to CPRB by the 15th of the subsequent month. Employers who choose to report monthly, but run their payroll on a weekly, bi-weekly or semi-monthly frequency, must report all of their pay periods for the specific report month in one file.

- o If an employer has a segregated employee population due to varying payroll frequencies, for example, some employees are paid bi-weekly, while others might be paid on a semi-monthly basis, the employer will be required to report to CPRB on a monthly basis. In addition, the employer will be required to provide to CPRB their payroll schedule for each of their payroll frequencies; if the employer runs payroll bi-weekly and semi-monthly for a given retirement system, then two payroll schedules must be provided using the employer portal.

NOTE: Employers reporting TDC must report based on their payroll schedule; if the employer runs payroll semi-monthly, they must report their TDC enrolled employees to CPRB semi-monthly as well.

4. Employers can submit their files via CPRB's Employer Self-Service website portal. The file size must be smaller than 2MB in order to upload via the website. It is recommended that all employers compress their files prior to uploading. Employers with large employee populations whose file size exceeds 2MB (uncompressed) must compress their files prior to uploading. Employers should only use a compression tool which uses a .ZIP extension. Some of the compression tools that save with a .ZIP extension are WinZip, Windows (native) Compression, & 7Zip (Freeware). In addition, the Employer Self-Service portal will provide a link to one of these tools.

5. All records in a file will be processed sequentially by COMPASS. They must be submitted in the following order: (Illustrated to the right)

- o Header Record – This will include information such as Employer, Report Date, Report Type, etc. There should be only one header row for the combination of Employer and Report Type, and *Report Date (*not applicable for enrollment only files) in the file.

- o Detail Transaction Record(s) – The details follow the header row. Details should include enrollments and/or contributions for all employees being reported for the Employer and Report Type combination.

- o Footer Record – The footer record will provide totals for the data reported. There must be only one footer row for the combination of Employer and Report Type, and *Report Date (*not applicable for enrollment only files) in the file.

Header Record
Detail Transaction Record
Detail Transaction Record
Detail Transaction Record
...
Footer Record
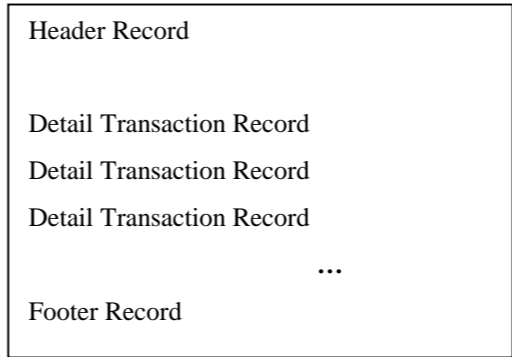
6. Each batch (Header-Detail-Footer) must be a unique combination of Employer, Report Date, and *Report Type (*not applicable for enrollment only files). For example, if the employer's reporting frequency (to CPRB) is monthly, but they run payroll on a semi-monthly basis, then the file should contain one batch, with the report date reflecting the first of the month; this batch must contain two records, one per pay period end date for each employee.

   o An employer who reports to CPRB more than once a month (i.e. bi-weekly, semi-monthly) will provide the Report Date (in the header and footer) based on the payroll for which they are submitting the contribution information. If the employer runs payroll on a semi-monthly basis and reports to CPRB semi-monthly, they will submit two reports to CPRB for each month. Suppose the payroll runs on the 15th and the 30th of the month, and the employer is going to pay their employees on November 15th, 2015; they will provide 20151115 as the Report Date.

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

8. Certain fields are optional if CPRB can process the record without the field being populated by the employer. Optional fields must be reported filled with spaces if no data is reported.

9. Certain fields are conditional, meaning that if one field is populated for the record, another field will also be required. For example, if the Employment End Date field is populated, the Employment End Reason field must also be populated.

10. If certain fields are required, CPRB will not be able to process the record if those required fields are not reported or if they are reported incorrectly.

11. Employees will be enrolled with CPRB electronically; employers must provide SSN, Name, Date of Birth, Address, and the Employment details for an employee's enrollment. Employment details are required when an employee is hired or rehired or upon the effective date of the change in employment which required a change in Job Position, Position Status, Payroll Frequency, Type of Rate of Pay/Rate of Pay, Employment Payment Type, Scheduled Hours per Day or Contract Length. Please pay special attention to rehires; submit the employment details when the employee is rehired using the most recent employment date, not the original date (when they were first hired) of employment.

12. All alphanumeric characters must be upper case. These fields must be left-justified and right-filled with spaces.

13. Numeric (amount, hours etc.) fields such as Employee Contribution must be zero-filled, right-justified, use two decimal positions (unless otherwise specified in the individual field), and include a decimal point. For example, if the employee contribution is $143.75, then 000143.75 must be placed in the Employee Contribution field. In addition, if the employee contribution is a whole dollar amount, such as $143.00, then 000143.00 must be placed in the Employee Contribution field.

14. Employer Contributions (ERCON) are not required in the file layout. Employer contributions will be calculated by COMPASS based on the wages and contribution group of an employee.

15. Do not include the (+/-) sign in an amount field. A separate corresponding sign field exists for every amount field in the detail record format.

16. The COMPASS system will perform various validations on the data reported by employers to determine if the amounts can be posted to individual employee accounts. When certain discrepancies are found the system will assign an error code requiring the employers to resolve the errors prior to the information being accepted by CPRB.

17. Corrections to previously reported contributions using a Contribution only or Enrollment and Contributions file which affects salary and contributions must be submitted in the file as the difference between the original amount and the adjusted amount. If corrections are required to anything other than salary and contributions, please do not report them in the Contribution only file. Changes can also be made using the Employer Self Service (ESS) portal or by contacting CPRB who can make them on behalf of the employer. For example, if an employee is reported in an incorrect contribution group, so that an employee was reported in a Not-Eligible Contribution Group and should have been reported in a Contribution Group that requires participation, please make this correction using CPRBs' ESS portal or contact CPRB directly.

    o Corrections to previously reported enrollment information submitted in an Enrollments only or Enrollments and Contributions file should only be made through the portal, and not submitted in an Enrollments only file. In addition, if contributions have been submitted to CPRB for a given enrollment and corrections are needed on the enrollment information after the contributions have been accepted by CPRB, then the employer must end the incorrect enrollment, create a new enrollment with the correct information and then adjust the erroneous contributions so that they belong to the correct enrollment.

    o Name and address changes for existing employees must be reported electronically by employers. COMPASS will update the information in the employee's CPRB record when a change is detected between the existing employee record and the reported record from the employer.

18. Highly compensated employees may receive salary in a plan year that exceeds limits for the salary, employee, and employer contributions to qualified CPRB retirement systems as set forth in IRC 401 (a)(17). These limits vary per plan year, and can be found on the IRS website. The portion of salary that exceeds the limit for that plan year should be reported in the appropriate field with no contributions.

19. Employers / File Providers may report multiple combinations of Employer, Report Type, and *Report Date (*not applicable for enrollment only files) in one file. Each combination must be separated out into a unique Header – Detail – Footer. For example, employer X who participates in both the PERS system and TRS system with varying pay frequencies can report in

one file. The file must contain multiple sets (Header – Detail – Footer) for each combination; one Header – Detail – Footer for Employer X for PERS and another Header – Detail – Footer for Employer X for TRS.

20. Employers / File Providers should submit one Regular Pay record for an employee per pay period. For example, an employee paid on a semi-monthly payroll frequency who is reported by an employer on a monthly reporting frequency to CPRB must include two regular transactions, one per pay period, in their respective batches. Additional records may be reported when a Payment Reason other than Regular Pay is used; a list of various payment reasons is provided below. In addition, if an employee holds two different positions with a given employer, then the employer should report separate records for each position.

21. Employer Contribution files being submitted electronically must be named as follows: 'yyyymmddXXXAAAAA.txt' or yyyymmddXXXAAAAA.cprb'. If submitting a compressed file, it must be named as follows: 'yyyymmddXXXAAAAA.ZIP'

    o   The file name must include the date the file is being uploaded (today's date) in the yyyymmdd format.

    o   XXX in the file name should a numeric values (e.x. 001) which will make the file name unique for each submission. If the file is submitted to CPRB multiple times during the same day, this number will allow the file name to be unique.

    o   The AAAAA is an alphanumeric employer code that is usually a minimum of four characters and a maximum of five characters long. Each Employer or File Provider (employer that reports for multiple employers) will be assigned an employer code which must be included in the name of the file.

22. For example, the file name for the June 2015 Contribution Report which is uploaded by 10000 – Charles Town Utility Board (employer submits own file) on July 1st, 2015 must be named '2015070110000.cprb', '2015070110000.txt' or '2015070110000.ZIP' if compressed.

Contribution Record Format

Header Record Format

The table below contains the record format for a Header Record. It is a summary of the detail transaction data. Employers must submit at least one Header Record in the first row of their contribution file. The record identifies the Employer, Report Type, and *Report Date (*not applicable for enrollment only files).

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
Record Type	Y	Y	Required	0	1	1	Field that designates this as a header, detail, or footer record.	Alphanumeric **H** = Header Record	• This field must contain a value of H since this is a header record.
Format Version	Y	Y	Required	2	4	3	Identifies the version of the file format that the employer is currently using.	Alphanumeric **001** = Version 001 of file format; COMPASS Enrollment & Contributions file format **002** = Version 002 of file format; COMPASS Contributions only file format **003** = Version 003 of file format; COMPASS	• Field designating the version of the file format used. • A value of **001** indicates the (new) COMPASS Enrollment and Contributions file format. All fields must be present in the file. • A value of **002** indicates the Contributions only file format. Contributions only fields are indicated in the 'C' column of this table with a value of Y. • A value of **003** indicates the Enrollments only file format. Enrollments only fields are indicated in the 'E' column of this table with a value of Y.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
							Enrollments only file format		
Employer Code	Y	Y	Required	5	12	8	A unique number that identifies the employer.	Alphanumeric Left justified, right filled with spaces.	• A unique Alphanumeric Code assigned by CPRB that identifies the employer. This code is usually a minimum of four characters and a maximum of five characters long. This code will be provided to employers prior to implementation.
Report Type	N	Y	Required	13	17	5	Represents the retirement system for which the employer is reporting.	Alphanumeric **PERS** = Public Employees Retirement System **TRS** = Teachers' Retirement System **SPTA** = West Virginia State Police Death, Disability and Retirement Fund **SPTB** = West Virginia State Police Retirement System **JRS** = Judges' Retirement System	• An employer must participate in the system for which contributions are being reported. • For employees who are not eligible to participate, they should be reported in the Report Type in which the employee would participate if they were eligible.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
								DSRS = Deputy Sheriffs' Retirement System **EMSRS** = Emergency Medical Services Retirement System **MPFRS** = Municipal Police & Firefighters Retirement System **TDC** = Teachers' Defined Contributions System	
Report Date	N	Y	Required	18	25	8	Represents the year, month and day of the contribution report being submitted.	Numeric YYYYMMDD	• A Report Date is the period for which the employer is submitting the contribution report. This will coincide with the pay dates provided by the employer to CPRB during the beginning of the plan year when payroll schedules are reported through the portal to CPRB.
File Creation Date	Y	Y	Required	26	33	8	Refers to the date that the file was created by the employer.	Numeric YYYYMMDD	• The year, month and day the file was created by the employer.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
Filler	Y	Y	Required	34	512	479	Filler	Pad with blanks	• For future use.

Details Record Format

The table below contains the record format that employers must use to report contribution detail transactions. These detail records follow the Header Record in the file layout.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
Record Type	Y	Y	Required	0	1	1	Field that designates this as a header, detail, or footer record.	Alphanumeric **D** = Detail Record	• This field must contain a value of D since this is a detail record.
SSN	Y	Y	Required	2	10	9	Refers to the Social Security Number of the employee being reported.	Numeric Right justified, left filled with zeros.	• Employers must report a valid SSN for all employees, as shown on the employee's Social Security card. • SSNs reported with all zeros or other invalid combinations will result in the transaction receiving an error status, which can delay posting to the employee's account or cause contributions to be returned to the employer. • If you become aware of having reported an incorrect SSN, contact

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									CPRB immediately to begin the account corrections.
CPRB ID	Y	Y	Optional	11	19	9	Refers to the unique identifier of the employee in the COMPASS system.	Numeric Right justified, left filled with zeros.	• Once assigned by CPRB, employers can report the valid CPRB ID for employees as a move to get away from reporting sensitive SSNs. • Although optional, an incorrect CPRB ID will result in the transaction receiving an error status, which can delay posting to the employee's account or cause contributions to be returned to the employer. • COMPASS will assign a CPRB ID to new hires after the first reported payroll transaction or enrollment entry. Via a module on Employer Self-Service (ESS), Employers can download a file and import the CPRB ID into their payroll system so that it may be used for future contribution reports and enrollment or demographic updates.
Prefix	Y	Y	Optional	20	22	3	Represents employee's Prefix.	Alphanumeric Left justified, right filled with spaces.	• Should reflect the employee's legal name as maintained on the employee's employment record.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
								MR = Mister **MS** = Miss **MRS** = Misses **DR** = Doctor	
First Name	Y	Y	Required	23	72	50	Represents employee's First Name.	Alphanumeric Left justified, right filled with spaces.	• Must reflect the employee's legal name as maintained on the employee's employment record. • When a first name is reported, a last name must also be reported.
Middle Name	Y	Y	Optional	73	122	50	Represents employee's Middle Name.	Alphanumeric Left justified, if no data is reported, right filled with spaces.	• Should reflect the employee's legal name as maintained on the employee's employment record.
Last Name	Y	Y	Required	123	172	50	Represents employee's Last Name.	Alphanumeric Left justified, right filled with spaces.	• Must reflect the employee's legal name as maintained on the employee's employment record. • When last name is reported, a first name must also be reported.
Suffix	Y	Y	Optional	173	182	10	Represents the Suffix of the employee's name.	Alphanumeric Left justified, right filled with spaces. If no data is reported,	• Should reflect the employee's legal name as maintained on the employee's employment record.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
								right filled with spaces. **II** = Second **III** = Third **IV** = Fourth **V** = Fifth **VI** = Sixth **JR** = Junior **SR** = Senior	
Gender	Y	Y	Optional	183	183	1	Represents the employee's Gender.	Alphanumeric **M** = Male **F** = Female **U** = Unknown	• The gender of the employee is used by CPRB in actuarial valuations.
Date of Birth	Y	Y	Required	184	191	8	Represents the employee's Date of Birth.	Numeric YYYYMMDD	• Employee's birth date is required to enroll new employees. • A blank or 00000000 will result in an error.
Job Position	Y	Y	Required	192	195	4	Represents the employee's Job Position.	Alphanumeric **0000** = County Commissioner **0001** = City Council Member	• Use **0000** to report elected employees of County Commissions who are eligible to participate in PERS due to being members of a legislative body. • Use **0001** to report elected employees of City Councils who are eligible to

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
								0002 = Elected Member of a Board of Education **0003** = Mayor **0004** = Municipal Police Officer **0005** = Municipal Fire Professional **0006** = EMSO **0007** = Deputy Sheriff **0008** = Sheriff **0009** = Chief Deputy **0010** = Judge **0011** = Justice **0012** = State Police **0013** = Teacher **0014** = Administrator **0015** = Service Personnel **0016** = Concurrent **0017** = Appointed Board Member **0018** = Other **0019** = Governor **0020** = Secretary of State	participate in PERS due to being members of a legislative body. • Use **0002** to report elected employees of Boards of Education who are eligible to participate in PERS due to being employees of a legislative body. • Use **0003** to report elected employees of Mayors who are eligible to participate in PERS due to being employees of a legislative body. • Use **0004** to report the employees who are full-time and are under permanent covered employment as municipal police officers under MPFRS. • Use **0005** to report the employees who are full-time and are under permanent covered employment as municipal paid professional firefighters under MPFRS. • Use **0006** to report the employees who are full-time and are under permanent covered employment as an EMSO under EMSRS. EMT/EMT Paramedic/EMT Nurse in a full-time, permanent covered employment should be reported as EMSO. • Use **0007** to report the employees who are appointed as Deputy Sheriffs by a Sheriff under DSRS.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
								0021 = State Auditor **0022** = State Treasurer **0023** = Commissioner of Agriculture **0024** = Attorney General **0025** = Judge of Court of Claims **0026** = Elected Clerk **002**7 = Sergeant at Arms **0028** = Doorkeeper **0029** = Senator **0030** = Delegate **0031** = 21st Century Learner Fellow	• Use **0008** to report the Sheriff of the county who is eligible under DSRS or PERS. • Use **0009** to report an employee as Chief Deputy under DSRS. • Use **0010** to report employees as Judges of the circuit courts under JRS or PERS. • Use **0011** to report employees as Justices of the Supreme Court of Appeals under JRS or PERS. • Use **0012** to report employees as State Police under Trooper A or Trooper B. • Use **0013** to report employees as Board of Ed Teachers or Higher Ed Faculty under TRS/TDC. • Use **0014** to report employees as Board of Ed Administrators or Higher Ed Non-Classified employees under TRS/TDC/DSRS. • Use **0015** to report employees as Board of Ed Service Personnel or Higher Ed Classified employees under TRS/TDC. • Use **0016** to report employees as Concurrent. Members are considered to be concurrent when they are in two or more positions which require participation with CPRB. A member

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									is considered concurrent when they participate on a full time basis in one of the retirement systems administered by CPRB while also participating in the DSRS, EMSRS or MPFRS systems for a period where there is an overlap of more than 5 days. In this case, all contributions from both positions are reported into one plan; DSRS, EMSRS or MPFRS, based on the member's participation in one of those three systems. If concurrency occurs between DSRS or EMSRS or MPFRS participations, then the contributions should be reported to the plan in which the member was first participating.

- Use **0017** to report Appointed Board Members under PERS.
- Use **0018** to report employees who do not belong to one of the positions described here.
- Use **0019** to report the Governor of the State of West Virginia under PERS.
- Use **0020** to report the Secretary of State of the State of West Virginia under PERS.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									- Use **0021** to report the State Auditor of the State of West Virginia under PERS. - Use **0022** to report the State Treasurer of the State of West Virginia under PERS. - Use **0023** to report the Commissioner of Agriculture of the State of West Virginia under PERS. - Use **0024** to report the Attorney General of the State of West Virginia under PERS. - Use **0025** to report a Judge of the Court of Claims of the State of West Virginia under PERS. - Use **0026** to report the positons of the Clerk of the House of Delegates or the Clerk of the Senate for the West Virginia Legislature under PERS. - Use **0027** to report the positions of the Sergeant at Arms of the House of Delegates or Sergeant at Arms of the Senate for the West Virginia Legislature under PERS. - Use **0028** to report the positions of the Doorkeeper of the House of Delegate or the Doorkeeper of the Senate under PERS.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									• Use **0029** to report the state elected legislator to the Senate under PERS. • Use **0030** to report a state elected legislator to the House of Delegates under PERS. • Use **0031** to report a 21st Century Learner Fellow under TRS or TDC. **NOTE:** Please refer to the Appendix for definitions of the various Job Positions by Retirement System.
Position Status	Y	Y	Required	196	197	2	Represents the status of the employee's position.	Alphanumeric **00** = Permanent Full Time **01** = Permanent Part Time **02** = Temporary/Provisional **03** = Posted 21 Day **04** = Substitute **05** = Elected	• Use **00** to report the Permanent Full Time Employees, including those who are in a full time position during a probationary period. • Use **01** to report Permanent Part Time Employees. • Use **02** to report Temporary or Provisional Employees. • Use **03** to report Service Personnel who are in a qualifying and posted position beyond 20 days that must begin to contribute on the 21st day of employment. • Use **04** to report Day to Day Substitute Employees. • Use **05** to report officials who are elected by a ballot or appointed and

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									do not meet the definition of Permanent Full-Time. **NOTE:** Please refer to the Appendix for definitions of the various position statuses by Retirement System.
Contribution Group	Y	Y	Required	198	207	10	Represents the Contribution Group of the employee.	Alphanumeric Left justified, right filled with spaces.	• Contribution Groups are used to validate employee contributions (EECON) and calculate employer contributions. • Employees must be eligible for a Contribution Group based on the plan participation for which the enrollment and/or contributions are being reported. **NOTE:** Please refer to the Appendix for a full list of Contribution Groups by Retirement System.
Contract Days	Y	N	Optional(*)	208	210	3	Represents the number of contracted days for a TRS or TDC employee.	Numeric Zero filled, right justified 000 to 366	***NOTE: This is a required field for TRS and TDC employees** • This information allows CPRB to accurately grant service credit to a TRS or TDC employee. • Fill with zeros if not a Board of Education or Higher Education

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									employer who is reporting TRS or TDC.
Employment Begin Date	Y	N	Required	211	218	8	Represents the effective date of the personnel action with the employer.	Numeric YYYYMMDD	• The Employment Begin Date must be reported for new hires, re-hires or the effective date when the employment changes resulting in Position Status, Job Position, Payroll Frequency, Type of Rate of Pay/Rate of Pay, Employment Payment Type, Scheduled Hours Per Day or Contract Length. • For participating employees who were reported by an employer to CPRB prior to go live of the new system, the Employment Begin Date may be zero-filled. • For employees who have not previously been reported by an employer to CPRB (e.g. not-eligible employees or new hires), the Employment Begin Date should reflect the date the employee began in the current Position Status, Job Position, Payroll Frequency, Type of Rate of Pay/Rate of Pay, Employment Payment Type, Scheduled Hours Per Day, and if applicable, Contract.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									• This field must be used to enroll new members via the Employer Reporting process. • Employment Begin Date cannot be after the last day of the Report Date or if reporting monthly, then the last day of the report month. • Please pay special attention to re-hires; submit the employment date the employee is re-hired (the most recent employment date).
Employment End Date	Y	N	Required if member terminates. Required if 'Employment End Reason' is reported.	219	226	8	Represents the last day of covered employment with the employer, in the Position Status, Job Position, Payroll Frequency, Type of Rate of Pay/Rate of Pay, Employment Payment Type, Scheduled Hours Per Day or Contract Length	Numeric YYYYMMDD	• This date should not be after the Report Date or before the Employment Begin Date. • Contributions must not be reported with a Pay Period End Date after the Employment End date of an employee. If wages are paid to an employee in the month following termination, the Employment End Date on those wages will need to reflect a pay period prior to the Employment End Date. For instance, if an employee terminates employment on 6/30/2015, but receives a paycheck in July, those wages must be on the July (or August) contribution report with a

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									Pay Period End Date of 6/30/2015 or less. • Employment End Date must be accompanied by a valid Employment End Reason. Employment End Date (along with Employment End Reason) must be reported when the employee's Position Status, Job Position, Payroll Frequency, Type of Rate of Pay/Rate of Pay, Employment Payment Type, scheduled Hours per Day or Contract Length changes. This could be an actual termination of employment or a change of employment.
Employment End Reason	Y	N	Required if 'Employment End Date' is reported.	227	228	2	Represents general reason for why an employee terminated or changed employment.	Alphanumeric **00** = Termination **01** = Death **02** = Change in Employment Payment Type **03** = Change in Position Status **04** = Change in Job Position	• Enables CPRB to determine the options available due to the reported employment end reason. • Employment End Date (along with Employment End Reason) must be reported when the employee's Position Status or Contribution Group or Contract Length changes. • Use **00** to report an end to employment due to voluntary or involuntary Termination. • Use **01** to report an end to employment due to Death.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
								05 = Change in Enrollment Details	• Use **02** to report a change in employment due to a change in Employment Payment Type. • Use **03** to report a change in Position Status. For example, a regular full-time employee changes Position Status to part-time. • Use **04** to report a change in employment due to a change in Job Position. • Use **05** to report a change in enrollment details due to a change in Type of Rate of Pay, Rate of Pay, Scheduled Hours per Day, or Contract Length.
Pay Period End Date	N	Y	Required	229	236	8	Represents the ending year, month and day of the pay period to which the transaction being reported is to be applied.	Numeric YYYYMMDD	• A Pay Period End Date is the year, month and day which reflects the end of the period in which the wages were earned (regardless of when they were paid). • Pay Period End Date provides a means for employers to report corrections to previously reported transactions. Correction of errors transactions must have a pay period end date in the past as compared to the report date.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									• Contribution details must not be reported for a time period after the Employment End Date which is the last date of covered employment for an employee. If wages are paid to an employee in the month following the Employment End Date, the Pay Period End Date on those wages must reflect a time period prior to the Employment End Date. For example, if an employee's Employment End Date is on 6/30/2015, but receives a paycheck in August 2015, those wages will be on the August contribution report with a Pay Period End Date of June 30, 2015 or prior.
Payroll Frequency	Y	N	Required	237	238	2	Identifies the frequency by which a member receives compensation for wages earned.	Alphanumeric **00** = Monthly **01** = Semi-Monthly **02** = Bi-Weekly **03** = Weekly	• Explains pay variations which enables CPRB to provide accurate benefit calculations. • Payroll Frequency should not be confused with an employer's reporting frequency, which is how often contributions are reported to CPRB. Wages and contributions can be reported Monthly, Semi-Monthly, or Bi-Weekly, independent of an employer's payroll frequency.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
Scheduled Hours Per Day	Y	N	Required	239	243	5	Indicates the hours an employee is expected to work on a daily basis.	Numeric Zero filled, right justified, two decimal positions, include decimal point. 00.00 to 24.00	• Hours may be reported in increments. Report 07.50 if the member is scheduled to work 7.5 hours per day. • Report 08.00 in this field if the member is scheduled to work 8 hours per day. • If a part-time employee does not have regularly scheduled hours per day, please use zero (00.00) in this field. • If an employee is on-call, please report 24.00 in this field.
Increase / Decrease Hours Worked	N	Y	Optional(*)	244	244	1	Indicates whether Hour Worked is a positive or negative number	Alphanumeric + = Increase/Positive - = Decrease/Negative	*** NOTE: This field is required when reporting an active hourly employee in PERS, DSRS, EMSRS, MPFRS or a TRS retiree working as a teacher** • When reporting a negative (-) number for Hours Worked, the correction must reflect a Pay Period End Date prior to the Report Date.
Hours Worked	N	Y	Optional(*)	245	250	6	Represents the number of hours worked in the Pay Period being reported.	Numeric Zero filled, right justified, two decimal positions, include decimal point.	*** NOTE: This field is required when reporting an active hourly employee in PERS, DSRS, EMSRS, MPFRS or a TRS retiree working as a teacher** • Either Hours Worked or Days Worked will be required to be reported for each employee for each Pay Period.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
								00.00 to 500.00	• Hours Worked may be reported in increments of quarters. Report 076.25 if the employee has worked 76.25 hours per Pay Period
Increase / Decrease Days Worked	N	Y	Optional (*)	251	251	1	Indicates whether Days Worked is a positive or negative value	Alphanumeric + = Increase/Positive - = Decrease/Negative	*** NOTE: This field is required when reporting an active salaried employee in PERS, TRS, TDC or a TRS retiree working in a non-teaching capacity** • When reporting a negative (-) value for Days Worked, the correction must reflect a Pay Period End Date prior to the Report Date.
Days Worked	N	Y	Optional (*)	252	256	5	Represents the number of days worked in the Pay Period being reported.	Numeric Zero filled, right justified, two decimal positions, include decimal point. 00.00 to 31.00	*** NOTE: This field is required when reporting an active salaried employee in PERS, TRS, TDC or a TRS retiree working in a non-teaching capacity** • Either Hours Worked or Days Worked will be required to be reported for each employee for each Pay Period. • Days Worked may be reported in increments. Report 00.50 if the employee has worked half a day per Pay Period.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
Rate of Pay	Y	N	Required	257	266	10	Represents the employee's rate of pay.	Numeric Zero filled, right justified, three decimal positions, include decimal point. 000000.000 to 999999.999	• This field must have three decimal positions and must include a decimal point. For example, report 003650.000 in this field if the member's monthly Rate of Pay is $3,650.000. Report 000015.937 if the member's hourly rate of pay is $15.937. Hourly or monthly must be indicated in the Type of Rate of Pay field (next field in the layout). • If the Rate of Pay changes in the middle of the reporting period, then report the Rate of Pay that was effective at the end of the Pay Period. • Report only member's regular rate of pay. Do NOT report any additional pay such as overtime in this field.
Type of Rate of Pay	Y	N	Required	267	268	2	Represents the employee's Rate of Pay as Daily, Hourly, Monthly or Yearly.	Numeric **00** = Hourly **01** = Monthly **02** = Yearly **03** = Daily	• This field is used to indicate the Type of Rate of Pay for a member on an hourly, daily, monthly, or yearly basis. • Daily must be used to report Per Diem.
Employment Payment Type	Y	N	Optional (*)	269	270	2	Identifies the employee's Employment	Numeric **01** = Salaried	*** Note: Required for employees working in PERS, JRS, Trooper A and Trooper B**

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
							Payment Type as Salaried, Hourly or Per Diem.	**02** = Hourly **03** = Per Diem	• This field is used as an indicator to report how employees are paid based on their employment type of Hourly, Per Diem or Salaried.
Payment Reason	N	Y	Required	271	272	2	Explains the type of reported compensation.	Alphanumeric **00** = Regular Pay **01** = Additional Pensionable Compensation **02** = Overtime **03** = Non Pensionable Payment **04 =** Leave Without Pay **05** = Military Leave **06** = Worker's Comp **07** = Reinstatement **08** = Purchase of Military Service Credit **09** = Back Wages **10** = Lump sum payment for unused comp/holiday time	• Explains fluctuations in salary; can impact service credit, eligibility for benefits, and benefit calculations. • A separate record for each Payment reason MAY be required when appropriate. For example, two separate records must be included in the file when reporting a member with both a Regular Pay (**00**) and Additional Pensionable Compensation (**01**). In addition, multiple Pay Periods should not be combined in one record; a separate record should be provided for each Pay Periods. Please refer to the payment reason explanations below and in the appendix for further clarification on reporting separate records. • Since the Payment Reason enables CPRB to determine appropriate employee and employer contributions for the Pay Period, it is imperative that the correct code be used.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
								11 = Lump sum payment for unused leave **12** = Summer Months **13** = Deferred Summer Pay **14** = Loan I Payment **15** = Loan II Payment **16** = State Employee Increment **17** = TRS/TDC Legislative	• Use **00** to report a member's Regular wages for a Pay Period. See Salary as defined in the appendix for the relevant definitions by Retirement System. • Use **01** to report monies other than regular wages for a Pay Period that are pensionable, meaning contributions should be withheld. • Use **02** to report the overtime payment for employees. • Use **03** to report monies other than regular wages for a Pay Period that are not pensionable, meaning no contributions should be withheld. • Use **04** to report zero salary and zero contributions for each Pay Period when an employee is on Leave without Pay (LWOP) and has not terminated from employment. This Payment Reason must be reported each subsequent Pay Period in which the employee is on leave without pay. If an employee is on leave without pay for a partial Pay Period, report the payment reason code **04** along with the appropriate salary and contributions. A separate record with a regular **00** payment reason is NOT

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									required for a partial Pay Period of regular pay due to leave without pay for the rest of the Pay Period. - Use **05** to report zero salary and zero contributions for each Pay Period when an employee is on leave due to active military service and has not terminated from employment. This Payment Reason must be reported each subsequent Pay Period in which the employee is on military leave. If an employee is on military leave for a partial Pay Period, report the payment reason code **05** along with the appropriate salary and contributions. A separate record with a regular **00** payment reason is NOT required for a partial Pay Period of regular pay due to military leave for the rest of the Pay Period. - Use **06** to report zero salary and zero contributions for each Pay Period when an employee is absent due to a workers' compensation claim and they have not terminated from employment. This Payment Reason must be reported each subsequent Pay Period in which the member is on workers' comp. If a member is on

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									workers' comp for a partial Pay Period, then report the payment reason code **06** along with the appropriate salary and contributions. A separate record with a regular **00** payment reason is NOT required for a partial Pay Period of regular pay due to workers' comp for the rest of the Pay Period. • Use **07** to report payroll deducted PERS Reinstatement of Service payments. When reporting Reinstatement payments, the contributions should be reported only in the Post-tax EECON field. Reinstatement records should reflect the member's current Contribution Group. Reinstatement payments must not be combined with regular pay in a single record. Any money paid by the employee by a personal check should NOT be reported as a payroll deducted Reinstatement payment type. • Use **08** to report payroll deducted Purchase of Military Service Credit payments. When reporting Military Service Purchase payments, contributions should be reported only

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									in the Post-tax EECON field. Military Service Purchase records should reflect the member's current Contribution Group. Military Service Purchase payments must not be combined with regular pay in a single record. Any money paid by the employee by a personal check should NOT be reported as a payroll deducted Military Service Purchase payment type. USERRA/VRRA service purchase payments should not be reported through Military Service Purchase Payment Type, contact CPRB for guidance on USERRA/VRRA service purchases. • Use **09** to report back wage settlement or grievance payments for an employee that were not previously reported. These payments must not be combined with Regular Pay **01**. • Use **10** to report lump sum payments of unused Comp or Holiday time. These payments must not be combined in a single record along with regular pay. • Use **11** to report lump sum payments of unused annual, vacation and/or sick leave. Contributions must not be

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									withheld for these payments and these payments must not be combined in a single record with Regular Pay **01**. • Use **12** to report zero wages and contributions for Higher Ed and BOE employees who are under TRS or TDC retirement system and do not work and do not receive pay during the summer months (June, July or August) but who have not terminated employment. • Use **13** to report the deferred summer wages and contributions for Higher Ed and BOE employees who are paid for 10 months over 12 months. This payment reason should be used for those checks typically printed on June 26,27,28,29 but not mailed to employees until July and August. • Use **14** to report Loan I payments for the members who are remitting payroll deducted loan payments under TRS or DSRS. Loan I payments are not applicable to any other Retirement Systems outside of TRS and DSRS. • Use **15** to report Loan II payments for the members who are remitting payroll deducted loan payments under TRS. Loan II payments are not

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									applicable to any other Retirement Systems outside of TRS. • Use **16** to report the state increment payments for employees of the State. This payment reason should have contributions withheld. • Use **17** to report payments of wages and Employer contributions for periods of Legislative Service for TDC and TRS members only. Do not remit employee contributions for this payment reason.
Increase / Decrease Salary	N	Y	Required	273	273	1	Indicates whether Salary is a positive or negative amount,	Alphanumeric + = Increase/Positive - = Decrease/Negative	• When reporting a negative (-) salary, the correction must reflect a Pay Period End Date prior to the Report Date.
Salary	N	Y	Required	274	282	9	Represents an employee's salary for the pay period being reported.	Numeric Zero filled, right justified, two decimal positions, include decimal point.	• This field must have two decimal positions and must include a decimal point. For example, if the employee was paid $3,650.00 it should be reported as 003650.00 in this field. • Member contribution amounts must be computed on the salary using the applicable contribution rate as determined by the contribution group.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
								000000.00 to 999999.99	Contributions should NOT be reported if member is in a Not-Eligible Contribution Group. • If reporting a zero in this field, it must be accompanied by an appropriate payment reason. • The portion of wages earned in the Pay Period that exceed the IRS fiscal year limit should be excluded from this Salary field and reported in the 'Salary that exceeds IRS limit' field.
Increase / Decrease Salary that exceeds IRS limit	N	Y	Required if Salary that exceeds IRS limit is not equal to 0.	283	283	1	Indicates whether Salary that exceeds IRS limit is a positive or negative amount.	Alphanumeric + = Increase/Positive - = Decrease/Negative	• When reporting a negative (-) salary that exceeds the IRS limit, the correction must reflect a Pay Period End Date prior to the Report Date.
Salary that exceeds IRS limit	N	Y	Required if any portion of salary reported exceeded IRS limit.	284	292	9	Represents portion of the salary that is in excess of the IRS limit. Applicable for contributions with a Pay Period End Date greater than or equal to 07/1/1996.	Numeric Zero filled, right justified, two decimal positions, include decimal point. 000000.00 to 999999.99	• This field must have two decimal positions and must include a decimal point. For example, report 001250.40 if the employee was paid $1,250.40 in excess of the IRS limit. • The portion of the salary that exceeds the IRS limit in a Pay Period must be calculated by adding up all the salary reported to CPRB on a fiscal year

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									basis and comparing against the IRS limit for that fiscal year.
Increase / Decrease Pre-Tax EECON	N	Y	Required	293	293	1	Indicates whether Pre-tax EECON is a positive or negative amount.	Alphanumeric + = Increase/Positive - = Decrease/Negative	• To report a negative (-) Pre-tax EECON, the correction must reflect a Pay Period End Date prior to the Report Date. • If reporting zero in the Pre-Tax EECON field, please enter a plus (+) in this field.
Pre-Tax EECON	N	Y	Required	294	302	9	Represents the pre-tax portion of the employee contributions based on the employee's salary for the Pay Period (s) being reported.	Numeric Zero filled, right justified, two decimal positions, include decimal point. 000000.00 to 999999.99	• Only report Pre-Tax EECON in this field. Report zero in this field if the employee does not have any pre- tax employee contributions. • Contributions must equal the Salary times the applicable contribution rate based on the Contribution Group reported. • Employee Contributions on Regular Wages should be reported as Pre-Tax.
Increase / Decrease Post-Tax EECON	N	Y	Required	303	303	1	Indicates whether Post-Tax employee contribution is a positive or negative amount.	Alphanumeric + = Increase/Positive - = Decrease/Negative	• If reporting zero in the Post-Tax EECON field, please enter a plus (+) in this field. • CPRB will not accept a negative in this field. Post tax monies should always be reported as a positive amount.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
Post-Tax EECON	N	Y	Required	304	312	9	Represents the post-tax portion of member contributions.	Numeric Zero filled, right justified, two decimal positions, include decimal point. 000000.00 to 999999.99	• Only report Post-Tax EECON in this field. Report zero in this field if the member does not have any post-tax employee contributions. • Post-Tax EECON contributions should only be reported for payroll deducted Loan I and Loan II payments, PERS Reinstatement Payments, and TRS and PERS Military Purchases.
Primary Address Line	Y	N	Required	313	362	50	Represents the primary address line of the home address of the employee.	Alphanumeric Left justified, right filled with spaces.	• When reporting an address, all components of the address that are marked as required must be reported.
Secondary Address Line	Y	N	Optional	363	412	50	Represents the secondary address line of the home address of the employee.	Alphanumeric Left justified, right filled with spaces.	• This field may include apartments, suites, etc. • When reporting an address, all components of the address that are marked as required must be reported. • If secondary address line is reported, it must be accompanied by Primary. • Report "Care of" portion of the address in this field.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
City	Y	N	Required	413	437	25	Represents the city of the home address of the employee.	Alphanumeric Left justified, right filled with spaces.	• When reporting an address, all components of the address that are marked as required must be reported.
State	Y	N	Required if 'International Address Flag' is 'N'.	438	439	2	Represents state of the home address of the employee.	Alphanumeric Left justified, right filled with spaces	• When reporting an address, all components of the address that are marked as required must be reported. • If reporting a foreign address, fill State field with spaces.
Zip Code	Y	N	Required if 'International Address Flag' is 'N'.	440	448	9	Represents the zip code of the home address of the employee.	Numeric Zero filled, left justified. Do not include the '-' for zip+4 codes.	• When reporting an address, all components of the address that are marked as required must be reported. • If reporting a foreign address, fill Zip Code field with spaces.
International Address Flag	Y	N	Required	449	449	1	Flag that represents if the employee has an international address.	Alphanumeric **Y** = International **N** = USA address	• When reporting an international address, all components of the international address must be reported. • If employee has a foreign address, this field must be reported as 'Y'.
International Address Line	Y	N	Conditional	450	499	50	Represents an international	Alphanumeric	• When reporting an international address, all components of the

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
							address line for the employee.	Left justified, right filled with spaces.	international address must be reported. • If International Address Flag is Y then International Address Line must be reported. • For foreign addresses, State, and Zip must be blank.
International Country Code	Y	N	Conditional	500	501	2	Represents the country for an employee's international address.	Alphanumeric Left justified, right filled with spaces.	• If International Address Flag is Y, International Country Code must be reported. • Please refer to the appendix to see a list of countries and their associated codes.
Filler	Y	Y	Required	502	512	11	Filler	Pad with blanks	• For future use.

Footer Record Format

The following table contains the record format for a Footer Record. It must have a record count and total of salary, employee contributions, and employer contributions reported in the detail transactions. Employers must submit one Footer Record in the file.
The footer record will provide a means to verify the accuracy and integrity of the detail transactions submitted in the file.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
Record Type	Y	Y	Required	0	1	1	Field that designates this as a header, detail or footer record.	Alphanumeric **F** = Footer Record	• This field must contain a value of **F** since this is a footer record.
Employer Code	Y	Y	Required	2	9	8	A unique number that identifies the employer.	Alphanumeric, Left justified, right filled with spaces.	• A unique alphanumeric system number assigned by CPRB, identifying the employer. This code is usually a minimum of four characters and a maximum of five characters long.
Report Type	N	Y	Required	10	14	5	Represents the system for which the employer is reporting.	Alphanumeric **PERS** = Public Employees Retirement System **TRS** = Teachers' Retirement System **SPTA** = West Virginia State Police Death, Disability and Retirement Fund **SPTB** = West Virginia State Police Retirement System	• An employer must participate in the system for which contributions are being reported.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
								JRS = Judges' Retirement System **DSRS** = Deputy Sheriffs' Retirement System **EMSRS** = Emergency Medical Services Retirement System **MPFRS** = Municipal Police & Firefighters Retirement System **TDC** = Teachers' Defined Contributions System	
Report Date	N	Y	Required	15	22	8	Represents the year, month and day of the contribution report being submitted.	Numeric YYYYMMDD	• The year, month and day for which the employer is submitting the contribution report.
Record Count	Y	Y	Required	23	28	6	Indicates the total number of detail transactions reported.	Numeric Right justified, Fill with leading zeroes. 000000 to 999999	• This must be the record count of transactions for the combination of the Employer / Report Type / *Report Date / *Pay Period End Date (*not applicable for enrollment only files). • This count should not include the header or the footer; it should only

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
									include the records denoted with the D (Detail).
Increase / Decrease Total Salary Exceeds IRS Limit	N	Y	Required if Salary that exceeds IRS limit is not equal to 0.	29	29	1	Indicates whether Total Salary Exceeds IRS Limit is a positive or negative amount.	Alphanumeric + = Increase/Positive - = Decrease/Negative	• If the Total Salary Exceeds IRS Limit value is zero, please enter a plus (+) in this field.
Total Salary Exceeds IRS Limit	N	Y	Required if any portion of salaries reported exceeded IRS limit.	30	42	13	Represents the total of the salaries reported in excess of the IRS limit.	Numeric Zero filled, right justified, two decimal positions, include decimal point. 0000000000.00 to 9999999999.99	• This field must have two decimal positions and include a decimal point. For example, if excess salaries total $5,143.75, this field should reflect 0000005143.75.
Increase / Decrease Total Salary	N	Y	Required	43	43	1	Indicates whether total salaries being reported are positive or negative.	Alphanumeric + = Increase/Positive - = Decrease/Negative	• If the Total Salary is zero, please enter a plus (+) in this field.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
Total Salary	N	Y	Required	44	56	13	Represents total salaries reported.	Numeric Zero filled, right justified, two decimal positions, include decimal point. 0000000000.00 to 9999999999.99	• This field must have two decimal positions and include a decimal point. For example, if salaries total $500,143.75, this field should reflect 0000500143.75.
Increase / Decrease Total EECON	N	Y	Required	57	57	1	Indicates whether the total employee contributions reported in the detail file are positive or negative.	Alphanumeric + = Increase/Positive - = Decrease/Negative	• If the Total EECON is zero, please enter a plus (+) in this field.
Total EECON	N	Y	Required	58	70	13	Represents the total of all employee contributions reported.	Numeric Zero filled, right justified, two decimal positions, include decimal point. 0000000000.00 to 9999999999.99	• This must be the total of Pre-Tax EECON and Post-Tax EECON reported in the detail file. • This field must have two decimal positions and include a decimal point. For example, if employee contributions total $5,143.75, this field should reflect 0000005143.75.

Field Name	E	C	Optional/ Conditional/ Required	Columns			Description	Format / Available Values	Rules and Information
				From	To	Length			
File Creation Date	Y	Y	Required	71	78	8	Refers to the date the file was created by the employer.	Numeric YYYYMMDD	• If the file was created on 4/8/2013, the File Creation Date field will reflect 20130408.
Filler	Y	Y	Required	79	512	434	Filler	Pad with blanks	• For future use.

Appendices

Contribution Groups – Rates effective until June 30, 2016

Retirement System	Retirement Plan Code	Contribution Group	Contribution Group Description	EECON %	ERCON %
PERS	PERSST	PERSSTT1	Represents the contribution group for contributory members under PERS State Tier 1.	4.5	13.5
PERS	PERSST	PERSSNPRT1	Represents the contribution group for Not-Eligible employees under PERS State Tier 1.	N/A	N/A
PERS	PERST2ST	PERSSTT2	Represents the contribution group for contributory members under PERS State Tier 2.	6.0	13.5
PERS	PERST2ST	PERSSNPRT2	Represents the contribution group for Not-Eligible employees under PERS State Tier 2.	N/A	N/A
PERS	PERSNST	PERSNSTT1	Represents the contribution group for contributory members under PERS Non-State Tier 1.	4.5	13.5
PERS	PERSNST	PERSNNPRT1	Represents the contribution group for Not-Eligible employees under PERS Non-State Tier 1.	N/A	N/A
PERS	PERST2NST	PERSNSTT2	Represents the contribution group for contributory members under PERS Non-State Tier 2.	6.0	13.5
PERS	PERST2NST	PERSNNPRT2	Represents the contribution group for Not-Eligible employees under PERS Non-State Tier 2.	N/A	N/A
TRS	TRS1	TRSPLN1	Represents the contribution group for contributory members under TRS Plan 1.	6.0	15.0

Retirement System	Retirement Plan Code	Contribution Group	Contribution Group Description	EECON %	ERCON %
TRS	TRS1	TRSP1NPRT	Represents the contribution group for Not-Eligible employees under TRS Plan 1.	N/A	N/A
TRS	TRS3	TRSPLN3	Represents the contribution group for contributory members under TRS Plan 3.	6.0	7.5
TRS	TRS3	TRSP3NPRT	Represents the contribution group for Not-Eligible employees under TRS Plan 3.	N/A	N/A
TRS	TRS9	TRSPLN9	Represents the contribution group for contributory members under TRS Plan 9.	6.0	7.5
TRS	TRS9	TRSP9NPRT	Represents the contribution group for Not-Eligible employees under TRS Plan 9.	N/A	N/A
TDC	TDC	TDCCG	Represents the contribution group for contributory members under TDC.	4.5	7.5
DSRS	DSRS	DSRSCG	Represents the contribution group for contributory members under DSRS.	8.5	12.0
EMSRS	EMSRS	EMSRSCG	Represents the contribution group for contributory members under EMSRS.	8.5	10.5
EMSRS	EMSRS	EMSRSNPRT	Represents the contribution group for Not-Eligible employees under EMSRS.	N/A	N/A
MPFRS	MPFRS	MPFRSCG	Represents the contribution group for contributory members under MPFRS.	8.5	8.5
MPFRS	MPFRS	MPFRSNPRT	Represents the contribution group for Not-Eligible employees under MPFRS.	N/A	N/A

Retirement System	Retirement Plan Code	Contribution Group	Contribution Group Description	EECON %	ERCON %
JRS	JRS1	JRST1CG	Represents the contribution group for contributory members under JRS Tier 1.	7.0	N/A
JRS	JRS2	JRST2CG	Represents the contribution group for contributory members under JRS Tier 2.	7.0	N/A
SPTA	STPA	SPTACG	Represents the contribution group for contributory members under Trooper Plan A.	9.0	15.0
SPTA	SPTA	SPTANPRT	Represents the contribution group for Trooper A retirees who are Not-Eligible to contribute under Trooper Plan A.	N/A	N/A
SPTB	SPTB	SPTBCG	Represents the contribution group for contributory members under Trooper Plan B.	12.0	12.0
SPTB	SPTB	SPTBNPRT	Represents the contribution group for Trooper B retirees who are Not-Eligible to contribute under Trooper Plan B.	N/A	N/A

PERS Appendix

Field Name	Field Values	PERS Application
Job Position	**County Commissioner (0000)**	To report elected members of County Commissions who are eligible to participate in PERS due to being members of a legislative body.
	City Council Member (0001)	To report elected members of City Council who are eligible to participate in PERS due to being members of a legislative body.
	Elected Member of a Board of Education (0002)	To report elected members of Boards of Education who are eligible to participate in PERS due to being members of a legislative body.
	Mayor (0003)	To report elected Mayors who are eligible to participate in PERS due to being members of a legislative body.
	Municipal Police Officer (0004)	Not Applicable
	Municipal Fire Professional (0005)	Not Applicable
	EMSO (0006)	Not Applicable
	Deputy Sheriff (0007)	Not Applicable
	Sheriff (0008)	To report the Sheriff of the county who is eligible to participate in PERS.
	Chief Deputy (0009)	Not Applicable
	Judge (0010)	To report a member as a Judge of the Circuit Courts of West Virginia.
	Justice (0011)	To report a member as a Justice of the West Virginia Supreme Court of Appeals.
	State Police (0012)	Not Applicable
	Teacher (0013)	Not Applicable

Field Name	Field Values	PERS Application
	Administrator (0014)	Not Applicable
	Service Personnel (0015)	Not Applicable
	Concurrent (0016)	To report the members as Concurrent. Please contact CPRB for more information regarding Concurrent employees.
	Appointed Board Member (0017)	To report the person as an Appointed Board Member.
	Other (0018)	To report employees who do not belong to one of the positions described.
	Governor (0019)	To report the Governor of the State of West Virginia.
	Secretary of State (0020)	To report the Secretary of State of the State of West Virginia.
	State Auditor (0021)	To report the State Auditor of the State of West Virginia.
	State Treasurer (0022)	To report the State Treasurer of the State of West Virginia.
	Commissioner of Agriculture (0023)	To report the Commissioner of Agriculture of the State of West Virginia.
	Attorney General (0024)	To report the Attorney General of the State of West Virginia.
	Judge of Court of Claims (0025)	To report a Judge of the Court of Claims of the State of West Virginia.
	Elected Clerk (0026)	To report the positons of the Clerk of the House of Delegates or the Clerk of the Senate for the West Virginia Legislature.
	Sergeant at Arms (0027)	To report the positions of the Sergeant at Arms of the House of Delegates or Sergeant at Arms of the Senate for the West Virginia Legislature.
	Doorkeeper (0028)	To report the positions of the Doorkeeper of the House of Delegates or the Doorkeeper of the Senate.

Field Name	Field Values	PERS Application
	Senator (0029)	To report an elected Legislator to the West Virginia Senate.
	Delegate (0030)	To report an elected Legislator to the West Virginia House of Delegates.
	21st Century Learner Fellow (0031)	Not Applicable
Position Status	**Permanent Full Time (00)**	Any person who is regularly employed in a position that normally requires 12 months employment per calendar year and at least 1040 hours per calendar year. Participation in PERS is mandatory for permanent full time employees.
	Permanent Part Time (01)	Any person who is not working an average of at least 20 hours per week thus 1040 hours per calendar year or was not hired in a position that normally requires 12 months per calendar year, is considered to be working in a permanent part time position. Part-time employees are not eligible to participate in PERS and should be reported under a Not-Eligible contribution group.
	Temporary/Provisional (02)	Any person who is a temporary or provisional employee, meaning they work in a capacity other than permanent employment. Temporary/provisional employees are not eligible to participate in PERS and should be reported under a Not-Eligible contribution group.
	Posted 21 Day (03)	Not Applicable
	Substitute (04)	Not Applicable
	Elected (05)	Any person who is an "Elected Public Official" meaning a position held as a result of a public election, or appointment as holder of a public official position.
Report Date	**Report Date indicates the date on which the employees are paid.**	The report date is the date on which the employees are paid, regardless of when the wages are earned. This date is used by CPRB to award service credit to the members of the PERS System.
Payment Reason	**Regular Pay (00)**	To report an employee's regular wages for a pay period. See the definition of salary for PERS provided in this appendix for further clarification.

Field Name	Field Values	PERS Application
	Additional Pensionable Compensation (01)	To report pensionable compensation that includes monies other than regular wages for a Pay Period, these payments include but are not limited to the following examples: 1. Annual statutory payment: such as Sheriff & Assessor payments 2. Payment in lieu of Employee taking health insurance 3. On call pay 4. Annually guaranteed increment pay or longevity pay 5. Salary differential
	Overtime (02)	To report overtime separate from regular wages for each pay period. Contributions should be withheld on these amounts.
	Non Pensionable Payment (03)	To report payments which are not pensionable (to confirm the pensionable status of a payment, please contact CPRB). These payments include but are not limited to the following examples: 1. Non-permanent bonus or payment(s) (paid one time or multiple times) due to: Excess budget, Cost of living adjustment, Non-permanent salary enhancement, Non-base building payment, Christmas bonus, Benchmarking bonus, Poll worker payment, Good attendance bonus, Employee of month/year payment, Performance bonus 2. Cash Reimbursements or Expense Allowance: Travel or mileage, Travel incidentals (food, tolls), Gym membership, Clothing allowance, Cell phone allowance 3. Supplemental payment: Non-regular salary/wage payment 4. Non-cash remuneration paid annually as part of salary: Uniform, Laundering 5. Sick Leave Bank payment/Donated Leave

Field Name	Field Values	PERS Application
	Leave Without Pay (04)	To report zero salary and zero contributions for each Pay Period when an employee is on leave without pay but has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave during that pay period so that we know why less than the normal amount of wages is being reported.
	Military Leave (05)	To report zero salary and zero contributions for each Pay Period when a member is on military leave and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to active military service call up during that pay period so that we know why less than the normal amount of wages is being reported.
	Worker's Comp (06)	To report zero salary and zero contributions for each Pay Period when a member is paid through Worker's Compensation and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to a Workers' Compensation claim during that pay period so that we know why less than the normal amount of wages is being reported.
	Reinstatement (07)	To report post tax employee contributions remitted for payroll deducted PERS Reinstatement of Service payments. When reporting only Reinstatement payments, only a subset of the fields in the file layout should be reported. Required fields for Reinstatement payments are Posting Date, SSN, CPRB ID, DOB, Gender, First & Last Name, Contribution Group, Payment Reason and Post-Tax EECON.
	Purchase of Military Service Credit (08)	To report Purchase of Military Service payments for Tier 2 members only. When reporting Military Service Purchase, only a subset of the fields in the file layout should be reported. Required fields for Military Service Purchase payments are Pay Period End Date, SSN, CPRB ID, DOB, Gender, First & Last Name, Contribution Group, Payment Reason and Post-Tax EECON.

Field Name	Field Values	PERS Application
	Back Wages (09)	To report back wage settlement or grievance payments for an employee that were not previously reported.
	Lump sum payment of unused Comp or Holiday (10)	To report lump sum payments of unused comp or holiday time. Contributions should be withheld on these amounts. These payments should be reported in the pay period in which they were earned, regardless of when they are paid.
	Lump sum payment of unused leave (11)	To report Lump sum payments for Unused Annual, Vacation and/or Sick leave. Contributions should not be withheld on these payments.
	Summer Months (12)	Not Applicable
	Deferred Summer Pay (13)	Not Applicable
	Loan I (14)	Not Applicable
	Loan II Payment (15)	Not Applicable
	State Employee Increment (16)	To report the State of West Virginia annual increment payments for the employees. Contributions should be withheld on these payments.
	TRS/TDC Legislative (17)	Not Applicable
Salary	**The wages paid to an employee for a pay period.**	To report Compensation; the remuneration paid to a member by a participating public employer for personal services rendered by the member to the participating public employer.

TRS Appendix

Field Name	Field Values	TRS Application
Job Position	County Commissioner (0000)	Not Applicable
	City Council Member (0001)	Not Applicable
	Elected Member of a Board of Education (0002)	Not Applicable
	Mayor (0003)	Not Applicable
	Municipal Police Officer (0004)	Not Applicable
	Municipal Fire Professional (0005)	Not Applicable
	EMSO (0006)	Not Applicable
	Deputy Sheriff (0007)	Not Applicable
	Sheriff (0008)	Not Applicable
	Chief Deputy (0009)	Not Applicable
	Judge (0010)	Not Applicable
	Justice (0011)	Not Applicable
	State Police (0012)	Not Applicable
	Teacher (0013)	For Boards of Education: To report Teachers or employees working in a Professional capacity, such as Counselor, Speech Pathologist, or Social Worker. For Higher Education Institutes: To report an employee as Faculty.

Field Name	Field Values	TRS Application
	Administrator (0014)	For Boards of Education: To report an employee as an Administrator.
		For Higher Education Institutes: To report an employee as Non-Classified.
	Service Personnel (0015)	For Boards of Education: To report an employee as Service Personnel.
		For Higher Education Institutes: To report an employee as Classified.
	Concurrent (0016)	To report the members as Concurrent. Please contact CPRB for more information regarding Concurrent employees.
	Appointed Board Member (0017)	Not Applicable
	Other (0018)	Not Applicable
	Governor (0019)	Not Applicable
	Secretary of State (0020)	Not Applicable
	State Auditor (0021)	Not Applicable
	State Treasurer (0022)	Not Applicable
	Commissioner of Agriculture (0023)	Not Applicable
	Attorney General (0024)	Not Applicable
	Judge of Court of Claims (0025)	Not Applicable
	Elected Clerk (0026)	Not Applicable
	Sergeant at Arms (0027)	Not Applicable
	Doorkeeper (0028)	Not Applicable
	Senator (0029)	Not Applicable

Field Name	Field Values	TRS Application
	Delegate (0030)	Not Applicable
	21st Century Learner Fellow (0031)	To report an employee as 21st Century Learner Fellow.
Position Status	**Permanent Full Time (00)**	Any person who is regularly employed for full time service with a participating employer. Participation in the correct plan is mandatory. **Note:** Permanent teaching substitutes who are on a 200 day contract are considered to be full time and the person is required to participate.
	Permanent Part Time (01)	Not Applicable
	Temporary/Provisional (02)	Any person who accepts employment with a participating employer and is not considered in any way a permanent or regular employee. Contract lengths shorter than 180 days are allowed for temporary employees with Higher Education employers and shorter than 200 days for employees with Board of Education employers. Temporary employees should be reported under a Not-Eligible contribution group and are not eligible to participate in TRS unless they are already contributing as a Permanent Full Time employee on a regular contract length exceeding 180 days with a Higher Education employer or exceeding 200 days with a Board of Education employer.
	Posted 21 Day (03)	If a substitute service person is employed to fill the posted position of an employee who is absent as per §18A-4-15 and is employed in the position for twenty or more working days, they should be reported as Posted 21 Days.
	Substitute (04)	To report Day to Day Substitute or Temporary Substitute Teaching. These positions are not considered full time and should be reported under a Not-Eligible contribution group and are not eligible to participate in TRS Plan 1, Plan 3, or Plan 9.
	Elected (05)	Not Applicable

Field Name	Field Values	TRS Application
Report Date	**Report Date indicates the date on which the employees are paid.**	This date is used by CPRB to indicate when TRS employees are paid, regardless of when the wages are earned. For TRS, the Report Date will not be used to grant retirement service credit; instead the Pay Period End Date will be used.
Payment Reason	**Regular Pay (00)**	To report an employee's regular wages for a pay period. See the definition of salary for TRS provided in this appendix for further clarification.
	Additional Pensionable Compensation (01)	To report pensionable compensation for work performed by a member in addition to their regular wages. Not Applicable to full time and supplemental contracts, where earnings should be reported as regular pay. The additional pensionable compensation payment reason is applicable only to additional work performed, however is not characterized as their regular pay.
	Overtime (02)	Not Applicable.
	Non Pensionable Payment (03)	To report payments which are not pensionable (to confirm the pensionable status of a payment, please contact CPRB). These payments include but are not limited to the following examples: Donated or Banked Sick Leave payments should be reported under this payment category and no contributions should be withheld.
	Leave Without Pay (04)	To report zero salary and zero contributions for each Pay Period when an employee is on leave without pay but has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave during that pay period so that we know why less than the normal amount of wages is being reported.

Field Name	Field Values	TRS Application
	Military Leave (05)	To report zero salary and zero contributions for each Pay Period when a member is on military leave and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to active military service call up during that pay period so that we know why less than the normal amount of wages is being reported.
	Workers Comp (06)	To report zero salary and zero contributions for each Pay Period when a member is paid through Worker's Compensation and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to a Workers' Compensation claim during that pay period so that we know why less than the normal amount of wages is being reported.
	Reinstatement (07)	Not Applicable
	Purchase of Military Service Credit (08)	To report Purchase of Military Service payments. When reporting Military Service Purchase, only a subset of the fields in the file layout should be reported. Required fields for Military Service Purchase payments are Posting Date, SSN, CPRB ID, DOB, Gender, First & Last Name, Contribution Group, Payment Reason and Post-Tax EECON.
	Back Wages (09)	To report back wage settlement or grievance payments for an employee that were not previously reported.
	Lump sum payment of unused Comp or Holiday (10)	To report lump sum payments of unused comp or holiday time. Contributions should not be withheld on these amounts.
	Lump sum payment of unused leave (11)	To report Lump sum payments for Unused Annual, Vacation and/or Sick leave. Contributions should not be withheld on these payments.

Field Name	Field Values	TRS Application
	Summer Months (12)	To report zero wages and contributions for TRS Higher Ed and BOE employees who do not work and do not receive deferred summer pay during the summer months (June, July or August) but who have not terminated employment.
	Deferred Summer Pay (13)	To report the deferred summer wages and contributions for Higher Ed and BOE employees who are paid for 10 months over 12 months. This would be for those checks typically printed on June 26,27,28,29 but not mailed to employees until July and August.
	Loan I (14)	To report the Loan I payroll deducted loan payments for TRS members. This payment type should always be reported as Post-Tax EE Contributions.
	Loan II Payment (15)	To report the Loan II payroll deducted loan payments for TRS members. This payment type should always be reported as Post-Tax EE Contributions.
	State Employee Increment (16)	To report the State of West Virginia annual increment payments for the employees of TRS participating employers who receive the state increment payments.
	TRS/TDC Legislative (17)	To report TRS members during their periods of service in the WV legislature. This payment reason will allow salary and employer contributions to be reported without employee contributions.
Salary	**The wages paid to an employee for a pay period.**	To report Gross salary; the fixed annual or periodic cash wages paid to a member by a participating public employer for performing duties for the participating public employer for which the member was hired.

TDC Appendix

Field Name	Field Values	TDC Application
Job Position	County Commissioner (0000)	Not Applicable
	City Council Member (0001)	Not Applicable
	Elected Member of a Board of Education (0002)	Not Applicable
	Mayor (0003)	Not Applicable
	Municipal Police Officer (0004)	Not Applicable
	Municipal Fire Professional (0005)	Not Applicable
	EMSO (0006)	Not Applicable
	Deputy Sheriff (0007)	Not Applicable
	Sheriff (0008)	Not Applicable
	Chief Deputy (0009)	Not Applicable
	Judge (0010)	Not Applicable
	Justice (0011)	Not Applicable
	State Police (0012)	Not Applicable
	Teacher (0013)	To report Teachers or employees working in a Professional capacity, such as Counselor, Speech Pathologist, or Social Worker.

Field Name	Field Values	TDC Application
	Administrator (0014)	To report an employee as an Administrator.
	Service Personnel (0015)	To report an employee as Service Personnel.
	Concurrent (0016)	To report the members as Concurrent. Please contact CPRB for more information regarding Concurrent employees.
	Appointed Board Member (0017)	Not Applicable
	Other (0018)	Not Applicable
	Governor (0019)	Not Applicable
	Secretary of State (0020)	Not Applicable
	State Auditor (0021)	Not Applicable
	State Treasurer (0022)	Not Applicable
	Commissioner of Agriculture (0023)	Not Applicable
	Attorney General (0024)	Not Applicable
	Judge of Court of Claims (0025)	Not Applicable
	Elected Clerk (0026)	Not Applicable
	Sergeant at Arms (0027)	Not Applicable
	Doorkeeper (0028)	Not Applicable
	Senator (0029)	Not Applicable
	Delegate (0030)	Not Applicable

Field Name	Field Values	TDC Application
	21st Century Learner Fellow (0031)	To report an employee as 21st Century Learner Fellow.
Position Status	Permanent Full Time (00)	Any person who is regularly employed for full time service with a participating employer. Participation is mandatory based on prior participation in TDC. **Note:** Permanent teaching substitutes who are on a 200 day contract are considered to be full time and the person is required to participate if they are an eligible TDC participant.
	Permanent Part Time (01)	Not Applicable
	Temporary/Provisional (02)	Any person who accepts employment with a participating employer and is not considered in any way a permanent or regular employee. Contract lengths shorter than 200 days are allowed for temporary employees. Employees in temporary/provisional positions are not eligible to participate in TDC unless they are already contributing to TDC as a Permanent Full Time employee on a regular contract length exceeding 200 days.
	Posted 21 Day (03)	If a substitute service person is employed to fill the posted position of an employee who is absent as per §18A-4-15 and is employed in the position for twenty or more working days, they should be reported as Posted 21 Days and contributions should be reported to TDC if their regular contribution group would be TDC.
	Substitute (04)	Day to Day substitute/temporary substitute teaching is not considered full time work and day to day substitute teachers are not eligible to participate in TDC and should be reported under a Not-Eligible contribution group.
	Elected (05)	Not Applicable
Report Date	Report Date indicates the date on which the employees are paid.	This is the date the employees are paid, regardless of when the wages are earned. This date will be used to determine if the remittance is received by CPRB within 15 days for the reporting period. If the remittance is outside of the allowed

Field Name	Field Values	TDC Application
		timeframe, then the report will be considered delinquent. TDC members must be reported on per pay period basis.
Payment Reason	**Regular Pay (00)**	To report a member's regular wages for a pay period. See the definition of salary for TDC provided in this appendix for further clarification.
	Additional Pensionable Compensation (01)	To report pensionable compensation for work performed by a member in addition to their regular wages. Not Applicable to full time and supplemental contracts, where earnings should be reported as regular pay. The additional pensionable compensation payment reason is applicable only to additional work performed, however is not characterized as their regular pay.
	Overtime (02)	To report overtime separate from regular wages for each pay period. Contributions should be withheld on these amounts.
	Non Pensionable Payment (03)	To report payments which are not pensionable (to confirm the pensionable status of a payment, please contact CPRB). These payments include but are not limited to the following examples: Donated or Banked Sick Leave payments should be reported under this payment category and no contributions should be withheld.
	Leave Without Pay (04)	To report zero salary and zero contributions for each Pay Period when an employee is on leave without pay but has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave during that pay period so that we know why less than the normal amount of wages is being reported.
	Military Leave (05)	To report zero salary and zero contributions for each Pay Period when a member is on military leave and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period

Field Name	Field Values	TDC Application
		and then goes on leave due to active military service call up during that pay period so that we know why less than the normal amount of wages is being reported.
	Workers Comp (06)	To report zero salary and zero contributions for each Pay Period when a member is paid through Worker's Compensation and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to a Workers' Compensation claim during that pay period so that we know why less than the normal amount of wages is being reported.
	Reinstatement (07)	Not Applicable
	Purchase of Military Service Credit (08)	Not Applicable
	Back Wages (09)	To report back wage settlement or grievance payments for an employee that were not previously reported.
	Lump sum payment of unused Comp or Holiday (10)	To report lump sum payments of unused comp or holiday time. Contributions should not be withheld on these amounts.
	Lump sum payment of unused leave (11)	To report Lump sum payments for Unused Annual, Vacation and/or Sick leave. Contributions should not be withheld on these payments.
	Summer Months (12)	To report zero wages and contributions for TDC Higher Ed and BOE employees who do not work and do not receive deferred summer pay during the summer months (June, July or August) but who have not terminated employment.
	Deferred Summer Pay (13)	To report the deferred summer wages and contributions for Higher Ed and BOE employees who are paid for 10 months over 12 months. This would be for those checks typically printed on June 26,27,28,29 but not mailed to employees until July and August.

Field Name	Field Values	TDC Application
	Loan I (14)	Not Applicable
	Loan II Payment (15)	Not Applicable
	State Employee Increment (16)	To report the State of West Virginia annual increment payments for the employees of TDC participating employers who receive the state increment payments.
	TRS/TDC Legislative (17)	To report TDC members during periods of service in the WV legislature. This payment reason will allow salary and employer contributions to be reported without employee contributions.
Salary	**The wages paid to an employee for a pay period.**	To report Compensation; the full compensation actually received by members for service whether or not a part of the compensation is received from other funds, federal or otherwise, than those provided by the state or its subdivisions.

EMSRS Appendix

Field Name	Field Values	EMSRS Application
Job Position	County Commissioner (0000)	Not Applicable
	City Council Member (0001)	Not Applicable
	Elected Member of a Board of Education (0002)	Not Applicable
	Mayor (0003)	Not Applicable
	Municipal Police Officer (0004)	Not Applicable
	Municipal Fire Professional (0005)	Not Applicable
	EMSO (0006)	To report the members who are full-time and are under permanent covered employment as an EMSO; this includes only the positions of EMT, EMT/Paramedic, and EMT/RN.
	Deputy Sheriff (0007)	Not Applicable
	Sheriff (0008)	Not Applicable
	Chief Deputy (0009)	Not Applicable
	Judge (0010)	Not Applicable
	Justice (0011)	Not Applicable
	State Police (0012)	Not Applicable
	Teacher (0013)	Not Applicable

Field Name	Field Values	EMSRS Application
	Administrator (0014)	Not Applicable
	Service Personnel (0015)	Not Applicable
	Concurrent (0016)	To report the members as Concurrent. Please contact CPRB for more information regarding Concurrent employees.
	Appointed Board Member (0017)	Not Applicable
	Other (0018)	To report employees who do not belong to one of the positions described as an EMSO, but are eligible based on being first hired as an EMSO.
	Governor (0019)	Not Applicable
	Secretary of State (0020)	Not Applicable
	State Auditor (0021)	Not Applicable
	State Treasurer (0022)	Not Applicable
	Commissioner of Agriculture (0023)	Not Applicable
	Attorney General (0024)	Not Applicable
	Judge of Court of Claims (0025)	Not Applicable
	Elected Clerk (0026)	Not Applicable
	Sergeant at Arms (0027)	Not Applicable
	Doorkeeper (0028)	Not Applicable
	Senator (0029)	Not Applicable
	Delegate (0030)	Not Applicable

Field Name	Field Values	EMSRS Application
	21st Century Learner Fellow (0031)	Not Applicable
Position Status	**Permanent Full Time (00)**	Any person who is hired into full-time, permanent covered employment as an EMSO (EMT/EMT Paramedic/EMT Nurse) in a position that normally requires 12 months employment per calendar year and at least 1040 hours per calendar year. Participation in EMSRS is mandatory, excepting those who voted not to participate at the time of the creation of the plan.
	Permanent Part Time (01)	Any person who is not working an average of at least 20 hours per week thus 1040 hours per calendar year or was not hired in a position that normally requires 12 months per calendar year, is considered to be working in a permanent part time position. Part-time employees are not eligible to participate in EMSRS and should be reported under a Not-Eligible contribution group.
	Temporary/Provisional (02)	Not Applicable
	Posted 21 Day (03)	Not Applicable
	Substitute (04)	Not Applicable
	Elected (05)	Not Applicable
Report Date	**Report Date indicates the date on which the employees are paid.**	Report date is the date on which the employees are paid, regardless of when the wages are earned. This date is used by CPRB to award service credit to the members of the EMSRS.
Payment Reason	**Regular Pay (00)**	To report a member's regular wages for a pay period. See the definition of salary for EMSRS provided in this appendix for further clarification.
	Additional Pensionable Compensation (01)	To report compensation that includes monies other than regular wages for a Pay Period, these payments include but are not limited to the following examples: 1. Non-regular salary/wage payment

Field Name	Field Values	EMSRS Application
		2. Payment in lieu of EE taking health insurance
		3. On call pay
		4. Annually guaranteed increment pay or longevity pay
	Overtime (02)	To report overtime separate from regular wages for each pay period. Contributions should be withheld on these amounts.
	Non Pensionable Payment (03)	To report payments which are not pensionable (to confirm the pensionable status of a payment, please contact CPRB). These payments include but are not limited to the following examples: 1. Cash Reimbursements or Expense Allowance due to: Travel or mileage, Travel incidentals (food, tolls), Gym membership, Clothing allowance, Cell phone 2. Non-cash remuneration paid annually as part of salary due to costs associated with: Uniforms, Laundering 3. Sick Leave Bank payment/Donated Leave should be reported under this payment category and no contributions should be withheld.
	Leave Without Pay (04)	To report zero salary and zero contributions for each Pay Period when an employee is on leave without pay but has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave during that pay period so that we know why less than the normal amount of wages is being reported.
	Military Leave (05)	To report zero salary and zero contributions for each Pay Period when a member is on military leave and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to active military service call up during that pay period so that we know why less than the normal amount of wages is being reported.

Field Name	Field Values	EMSRS Application
	Workers Comp (06)	To report zero salary and zero contributions for each Pay Period when a member is paid through Worker's Compensation and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to a Workers' Compensation claim during that pay period so that we know why less than the normal amount of wages is being reported.
	Reinstatement (07)	Not Applicable
	Purchase of Military Service Credit (08)	Not Applicable
	Back Wages (09)	To report back wage settlement or grievance payments for an employee that were not previously reported.
	Lump sum payment of unused Comp or Holiday (10)	To report lump sum payments of unused comp or holiday time. Contributions should be withheld on these amounts. These payments should be reported in the pay period in which they were earned, regardless of when they are paid.
	Lump sum payment of unused leave (11)	To report Lump sum payments for Unused Annual, Vacation and/or Sick leave. Contributions should not be withheld on these payments.
	Summer Months (12)	Not Applicable
	Deferred Summer Pay (13)	Not Applicable
	Loan I (14)	Not Applicable
	Loan II Payment (15)	Not Applicable
	State Employee Increment (16)	Not Applicable

Field Name	Field Values	EMSRS Application
	TRS/TDC Legislative (17)	Not Applicable
Salary	**The wages paid to an employee for a pay period.**	To report Annual Compensation; the wages paid to the member during covered employment based upon the nature or location of employment or services performed during the plan year.

MPFRS Appendix

Field Name	Field Values	MPFRS Application
Job Position	County Commissioner (0000)	Not Applicable
	City Council Member (0001)	Not Applicable
	Elected Member of a Board of Education (0002)	Not Applicable
	Mayor (0003)	Not Applicable
	Municipal Police Officer (0004)	To report the members who are full-time and are under permanent covered employment as municipal police officer.
	Municipal Fire Professional (0005)	To report the members who are full-time and are under permanent covered employment as a municipal professional fire fighter.
	EMSO (0006)	Not Applicable
	Deputy Sheriff (0007)	Not Applicable
	Sheriff (0008)	Not Applicable
	Chief Deputy (0009)	Not Applicable
	Judge (0010)	Not Applicable
	Justice (0011)	Not Applicable
	State Police (0012)	Not Applicable
	Teacher (0013)	Not Applicable
	Administrator (0014)	Not Applicable

Field Name	Field Values	MPFRS Application
	Service Personnel (0015)	Not Applicable
	Concurrent (0016)	To report the members as Concurrent. Please contact CPRB for more information regarding Concurrent employees.
	Appointed Board Member (0017)	Not Applicable
	Other (0018)	Not Applicable
	Governor (0019)	Not Applicable
	Secretary of State (0020)	Not Applicable
	State Auditor (0021)	Not Applicable
	State Treasurer (0022)	Not Applicable
	Commissioner of Agriculture (0023)	Not Applicable
	Attorney General (0024)	Not Applicable
	Judge of Court of Claims (0025)	Not Applicable
	Elected Clerk (0026)	Not Applicable
	Sergeant at Arms (0027)	Not Applicable
	Doorkeeper (0028)	Not Applicable
	Senator (0029)	Not Applicable
	Delegate (0030)	Not Applicable
	21st Century Learner Fellow (0031)	Not Applicable

Field Name	Field Values	MPFRS Application
Position Status	**Permanent Full Time (00)**	Any person who is hired into full-time, permanent covered employment as a municipal police officer or paid professional firefighter in a position that normally requires 12 months employment per calendar year and at least 1040 hours per calendar year. Participation in MPFRS is mandatory.
	Permanent Part Time (01)	Any person who is not working an average of at least 20 hours per week thus 1040 hours per calendar year or was not hired in a position that normally requires 12 months per calendar year, is considered to be working in a permanent part time position. Part-time employees are not eligible to participate in MPFRS and should be reported under a Not-Eligible contribution group.
	Temporary/Provisional (02)	Not Applicable
	Posted 21 Day (03)	Not Applicable
	Substitute (04)	Not Applicable
	Elected (05)	Not Applicable
Report Date	**Report Date indicates the date on which the employees are paid.**	Report date is the date on which the employees are paid, regardless of when the wages are earned. This date is used by CPRB to award service credit to the members of the MPFRS.
Payment Reason	**Regular Pay (00)**	To report a member's regular wages for a pay period. See the definition of salary for MPFRS provided in this appendix for further clarification.
	Additional Pensionable Compensation (01)	To report compensation that includes monies other than regular wages for a Pay Period, these payments include but are not limited to the following examples : 1. Non-regular salary/wage payment 2. Payment in lieu of EE taking health insurance 3. On call pay

Field Name	Field Values	MPFRS Application
		4. Annually guaranteed increment pay or longevity pay
	Overtime (02)	To report overtime separate from regular wages for each pay period. Contributions should be withheld on these amounts.
	Non Pensionable Payment (03)	To report payments which are not pensionable (to confirm the pensionable status of a payment, please contact CPRB). These payments include but are not limited to the following examples:
		1. Cash Reimbursements or Expense Allowance due to: Travel or mileage, Travel incidentals (food, tolls), Gym membership, Clothing allowance, Cell phone
		2. Non-cash remuneration paid annually as part of salary due to costs associated with: Uniform, Laundering
		3. Sick Leave Bank payment/Donated Leave should be reported under this payment category and no contributions should be withheld.
	Leave Without Pay (04)	To report zero salary and zero contributions for each Pay Period when an employee is on leave without pay but has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave during that pay period so that we know why less than the normal amount of wages is being reported.
	Military Leave (05)	To report zero salary and zero contributions for each Pay Period when a member is on military leave and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to active military service call up during that pay period so that we know why less than the normal amount of wages is being reported.
	Workers Comp (06)	To report zero salary and zero contributions for each Pay Period when a member is paid through Worker's Compensation and has not terminated from employment. This payment reason should be used when reporting someone who

Field Name	Field Values	MPFRS Application
		has worked for part of a pay period and then goes on leave due to a Workers' Compensation claim during that pay period so that we know why less than the normal amount of wages is being reported.
	Reinstatement (07)	Not Applicable
	Purchase of Military Service Credit (08)	Not Applicable
	Back Wages (09)	To report back wage settlement or grievance payments for an employee that were not previously reported.
	Lump sum payment of unused Comp or Holiday (10)	To report lump sum payments of unused comp or holiday time. Contributions should be withheld on these amounts. These payments should be reported in the pay period in which they were earned, regardless of when they are paid.
	Lump sum payment of unused leave (11)	To report Lump sum payments for Unused Annual, Vacation and/or Sick leave. Contributions should not be withheld on these payments.
	Summer Months (12)	Not Applicable
	Deferred Summer Pay (13)	Not Applicable
	Loan I (14)	Not Applicable
	Loan II Payment (15)	Not Applicable
	State Employee Increment (16)	Not Applicable
	TRS/TDC Legislative (17)	Not Applicable

Field Name	Field Values	MPFRS Application
Salary	**The wages paid to an employee for a pay period.**	To report Annual Compensation; the wages paid to the member during covered employment based upon the nature or location of employment or services performed during the plan year.

DSRS Appendix

Field Name	Field Values	DSRS Application
Job Position	County Commissioner (0000)	Not Applicable
	City Council Member (0001)	Not Applicable
	Elected Member of a Board of Education (0002)	Not Applicable
	Mayor (0003)	Not Applicable
	Municipal Police Officer (0004)	Not Applicable
	Municipal Fire Professional (0005)	Not Applicable
	EMSO (0006)	Not Applicable
	Deputy Sheriff (0007)	To report the members who are appointed as Deputy Sheriff by a Sheriff.
	Sheriff (0008)	To report the Sheriff of the county who is eligible to participate in DSRS.
	Chief Deputy (0009)	To report a member as Chief Deputy.
	Judge (0010)	Not Applicable
	Justice (0011)	Not Applicable
	State Police (0012)	Not Applicable
	Teacher (0013)	Not Applicable
	Administrator (0014)	Not Applicable

Field Name	Field Values	DSRS Application
	Service Personnel (0015)	Not Applicable
	Concurrent (0016)	To report the members as Concurrent. Please contact CPRB for more information regarding Concurrent employees.
	Appointed Board Member (0017)	Not Applicable
	Other (0018)	Not Applicable
	Governor (0019)	Not Applicable
	Secretary of State (0020)	Not Applicable
	State Auditor (0021)	Not Applicable
	State Treasurer (0022)	Not Applicable
	Commissioner of Agriculture (0023)	Not Applicable
	Attorney General (0024)	Not Applicable
	Judge of Court of Claims (0025)	Not Applicable
	Elected Clerk (0026)	Not Applicable
	Sergeant at Arms (0027)	Not Applicable
	Doorkeeper (0028)	Not Applicable
	Senator (0029)	Not Applicable
	Delegate (0030)	Not Applicable
	21st Century Learner Fellow (0031)	Not Applicable

Field Name	Field Values	DSRS Application
Position Status	**Permanent Full Time (00)**	Any Deputy Sheriff and Chief Deputy must participate in DSRS and should be reported as Permanent Full Time. Participation in DSRS is mandatory if an employee is in a permanent full time position. **Note:** Any active DSRS member or DSRS retiree who is elected Sheriff may elect to participate in DSRS and should be reported as permanent full time.
	Permanent Part Time (01)	Not Applicable
	Temporary/Provisional (02)	Not Applicable
	Posted 21 Day (03)	Not Applicable
	Substitute (04)	Not Applicable
	Elected (05)	To report an elected Sheriff who is holding public position, through either election or appointment.
Report Date	**Report Date indicates the date on which the employees are paid.**	Report date is the date on which the employees are paid, regardless of when the wages are earned. This date is used by CPRB to award service credit to the members of the DSRS.
Payment Reason	**Regular Pay (00)**	To report a member's regular wages for a pay period. See the definition of salary for DSRS provided in this appendix for further clarification.
	Additional Pensionable Compensation (01)	To report compensation that includes monies other than regular wages for a Pay Period, these payments include but are not limited to the following examples : 1. Annual statutory payment: such as Sheriff & Assessor payments 2. Payment in lieu of EE taking health insurance 3. On call pay

Field Name	Field Values	DSRS Application
		4. Annually guaranteed increment pay or longevity pay
	Overtime (02)	To report overtime separate from regular wages for each pay period. Contributions should be withheld on these amounts.
	Non Pensionable Payment (03)	To report payments which are not pensionable (to confirm the pensionable status of a payment, please contact CPRB). These payments include but are not limited to the following examples: 1.Cash Reimbursements or Expense Allowance due to: Travel or mileage, Travel incidentals (food, tolls), Gym membership, Clothing allowance, Cell phone 2. Non-cash remuneration paid annually as part of salary due to costs associated with: Uniform, Laundering 3. Sick Leave Bank payment/Donated Leave should be reported under this payment category and no contributions should be withheld.
	Leave Without Pay (04)	To report zero salary and zero contributions for each Pay Period when an employee is on leave without pay but has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave during that pay period so that we know why less than the normal amount of wages is being reported.
	Military Leave (05)	To report zero salary and zero contributions for each Pay Period when a member is on military leave and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to active military service call up during that pay period so that we know why less than the normal amount of wages is being reported.
	Workers Comp (06)	To report zero salary and zero contributions for each Pay Period when a member is paid through Worker's Compensation and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to a Workers' Compensation claim

Field Name	Field Values	DSRS Application
		during that pay period so that we know why less than the normal amount of wages is being reported.
	Reinstatement (07)	Not Applicable
	Purchase of Military Service Credit (08)	Not Applicable
	Back Wages (09)	To report back wage settlement or grievance payments for an employee that were not previously reported.
	Lump sum payment of unused Comp or Holiday (10)	To report lump sum payments of unused comp or holiday time. Contributions should be withheld on these amounts. These payments should be reported in the pay period in which they were earned, regardless of when they are paid.
	Lump sum payment of unused leave (11)	To report Lump sum payments for Unused Annual, Vacation and/or Sick leave. Contributions should not be withheld on these payments.
	Summer Months (12)	Not Applicable
	Deferred Summer Pay (13)	Not Applicable
	Loan I (14)	To report the Loan I payroll deducted loan payments for DSRS members. This payment type should always be reported as Post-Tax EE Contributions.
	Loan II Payment (15)	Not Applicable
	State Employee Increment (16)	Not Applicable
	TRS/TDC Legislative (17)	Not Applicable

Field Name	Field Values	DSRS Application
Salary	**The wages paid to an employee for a pay period.**	To report Annual Compensation; the wages paid to the member during covered employment based upon the nature or location of employment or services performed during the plan year.

JRS Appendix

Field Name	Field Values	JRS Application
Job Position	County Commissioner (0000)	Not Applicable
	City Council Member (0001)	Not Applicable
	Elected Member of a Board of Education (0002)	Not Applicable
	Mayor (0003)	Not Applicable
	Municipal Police Officer (0004)	Not Applicable
	Municipal Fire Professional (0005)	Not Applicable
	EMSO (0006)	Not Applicable
	Deputy Sheriff (0007)	Not Applicable
	Sheriff (0008)	Not Applicable
	Chief Deputy (0009)	Not Applicable
	Judge (0010)	To report a member as a Judge of the Circuit Courts of West Virginia.
	Justice (0011)	To report a member as a Justice of the West Virginia Supreme Court of Appeals.
	State Police (0012)	Not Applicable
	Teacher (0013)	Not Applicable
	Administrator (0014)	Not Applicable

Field Name	Field Values	JRS Application
	Service Personnel (0015)	Not Applicable
	Concurrent (0016)	To report the members as Concurrent. Please contact CPRB for more information regarding Concurrent employees.
	Appointed Board Member (0017)	Not Applicable
	Other (0018)	Not Applicable
	Governor (0019)	Not Applicable
	Secretary of State (0020)	Not Applicable
	State Auditor (0021)	Not Applicable
	State Treasurer (0022)	Not Applicable
	Commissioner of Agriculture (0023)	Not Applicable
	Attorney General (0024)	Not Applicable
	Judge of Court of Claims (0025)	Not Applicable
	Elected Clerk (0026)	Not Applicable
	Sergeant at Arms (0027)	Not Applicable
	Doorkeeper (0028)	Not Applicable
	Senator (0029)	Not Applicable
	Delegate (0030)	Not Applicable
	21st Century Learner Fellow (0031)	Not Applicable

Field Name	Field Values	JRS Application
Position Status	**Permanent Full Time (00)**	Any Judges of the Circuit Courts of West Virginia and Justices of the West Virginia Supreme Court of Appeals can choose to participate in JRS. **Note:** Family Court Judges are not eligible for participation in JRS.
	Permanent Part Time (01)	Not Applicable
	Temporary/Provisional (02)	Not Applicable
	Posted 21 Day (03)	Not Applicable
	Substitute (04)	Not Applicable
	Elected (05)	Not Applicable
Report Date	**Report Date indicates the date on which the employees are paid.**	Report date is the date on which the employees are paid, regardless of when the wages are earned. This date is used by CPRB to award service credit to the members of the JRS.
Payment Reason	**Regular Pay (00)**	To report an employee's member's regular wages for a pay period. See the definition of salary for JRS provided in this appendix for further clarification.
	Additional Pensionable Compensation (01)	Not applicable
	Overtime (02)	Not Applicable
	Non Pensionable Payment (03)	Not applicable
	Leave Without Pay (04)	To report zero salary and zero contributions for each Pay Period when an employee is on leave without pay but has not terminated from employment. This payment reason should be used when reporting someone who has worked for part

Field Name	Field Values	JRS Application
		of a pay period and then goes on leave during that pay period so that we know why less than the normal amount of wages is being reported.
	Military Leave (05)	To report zero salary and zero contributions for each Pay Period when a member is on military leave and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to active military service call up during that pay period so that we know why less than the normal amount of wages is being reported.
	Workers Comp (06)	To report zero salary and zero contributions for each Pay Period when a member is paid through Worker's Compensation and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to a Workers' Compensation claim during that pay period so that we know why less than the normal amount of wages is being reported.
	Reinstatement (07)	Not Applicable
	Purchase of Military Service Credit (08)	Not Applicable
	Back Wages (09)	To report back wage settlement or grievance payments for an employee that were not previously reported.
	Lump sum payment of unused Comp or Holiday (10)	Not Applicable.
	Lump sum payment of unused leave (11)	To report Lump sum payments for Unused Annual, Vacation and/or Sick leave. Contributions should not be withheld on these payments.
	Summer Months (12)	Not Applicable

Field Name	Field Values	JRS Application
	Deferred Summer Pay (13)	Not Applicable
	Loan I (14)	Not Applicable
	Loan II Payment (15)	Not Applicable
	State Employee Increment (16)	Not Applicable
	TRS/TDC Legislative (17)	Not Applicable
Salary	**The wages paid to an employee for a pay period.**	To report Annual Compensation; the wages paid to the member during covered employment based upon the nature or location of employment or services performed during the plan year.

Trooper A Appendix

Field Name	Field Values	Trooper A Application
Job Position	County Commissioner (0000)	Not Applicable
	City Council Member (0001)	Not Applicable
	Elected Member of a Board of Education (0002)	Not Applicable
	Mayor (0003)	Not Applicable
	Municipal Police Officer (0004)	Not Applicable
	Municipal Fire Professional (0005)	Not Applicable
	EMSO (0006)	Not Applicable
	Deputy Sheriff (0007)	Not Applicable
	Sheriff (0008)	Not Applicable
	Chief Deputy (0009)	Not Applicable
	Judge (0010)	Not Applicable
	Justice (0011)	Not Applicable
	State Police (0012)	To report a member as a law-enforcement officer for the State of West Virginia.
	Teacher (0013)	Not Applicable
	Administrator (0014)	Not Applicable

Field Name	Field Values	Trooper A Application
	Service Personnel (0015)	Not Applicable
	Concurrent (0016)	To report the members as Concurrent. Please contact CPRB for more information regarding Concurrent employees.
	Appointed Board Member (0017)	Not Applicable
	Other (0018)	Not Applicable
	Governor (0019)	Not Applicable
	Secretary of State (0020)	Not Applicable
	State Auditor (0021)	Not Applicable
	State Treasurer (0022)	Not Applicable
	Commissioner of Agriculture (0023)	Not Applicable
	Attorney General (0024)	Not Applicable
	Judge of Court of Claims (0025)	Not Applicable
	Elected Clerk (0026)	Not Applicable
	Sergeant at Arms (0027)	Not Applicable
	Doorkeeper (0028)	Not Applicable
	Senator (0029)	Not Applicable
	Delegate (0030)	Not Applicable
	21st Century Learner Fellow (0031)	Not Applicable

Field Name	Field Values	Trooper A Application
Position Status	**Permanent Full Time (00)**	To report any person who is regularly employed in the service of the agency as a law-enforcement officer prior to March 12th, 1994. Participation is mandatory for those employees who meet the definition of permanent full time employment.
	Permanent Part Time (01)	Not Applicable
	Temporary/Provisional (02)	Not Applicable
	Posted 21 Day (03)	Not Applicable
	Substitute (04)	Not Applicable
	Elected (05)	Not Applicable
Report Date	**Report Date indicates the date on which the employee was paid.**	Report date is the date on which the employees are paid, regardless of when the wages are earned.
Payment Reason	**Regular Pay (00)**	To report a member's regular wages for a pay period. See the definition of salary for Trooper A provided in this appendix for further clarification.
	Additional Pensionable Compensation (01)	To report wages earned in addition to a member's regular wages that are considered eligible to have retirement contributions withheld.
	Overtime (02)	To report overtime separate from regular wages for each pay period. Contributions should be withheld on these amounts.
	Non Pensionable Payment (03)	To report payments which are not pensionable (to confirm the pensionable status of a payment, please contact CPRB). These payments include but are not limited to the following examples:

Field Name	Field Values	Trooper A Application
		Donated or Banked Sick Leave payments should be reported under this payment category and no contributions should be withheld.
	Leave Without Pay (04)	To report zero salary and zero contributions for each Pay Period when an employee is on leave without pay but has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave during that pay period so that we know why less than the normal amount of wages is being reported.
	Military Leave (05)	To report zero salary and zero contributions for each Pay Period when a member is on military leave and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to active military service call up during that pay period so that we know why less than the normal amount of wages is being reported.
	Workers Comp (06)	To report zero salary and zero contributions for each Pay Period when a member is paid through Worker's Compensation and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to a Workers' Compensation claim during that pay period so that we know why less than the normal amount of wages is being reported.
	Reinstatement (07)	Not Applicable
	Purchase of Military Service Credit (08)	Not Applicable
	Back Wages (09)	To report back wage settlement or grievance payments for an employee that were not previously reported.

Field Name	Field Values	Trooper A Application
	Lump sum payment of unused Comp or Holiday (10)	To report lump sum payments of unused comp or holiday time. Contributions should be withheld on these amounts. These payments should be reported in the pay period in which they were earned. These payments should be reported in the pay period in which they were earned, regardless of when they are paid.
	Lump sum payment of unused leave (11)	To report Lump sum payments for Unused Annual, Vacation and/or Sick leave. Contributions should be withheld on these payments.
	Summer Months (12)	Not Applicable
	Deferred Summer Pay (13)	Not Applicable
	Loan I (14)	Not Applicable
	Loan II Payment (15)	Not Applicable
	State Employee Increment (16)	Not Applicable
	TRS/TDC Legislative (17)	Not Applicable
Salary	**The wages paid to an employee for a pay period.**	To report Base Salary; compensation paid to an employee without regard to any overtime pay.

Trooper B Appendix

Field Name	Field Values	Trooper B Application
Job Position	County Commissioner (0000)	Not Applicable
	City Council Member (0001)	Not Applicable
	Elected Member of a Board of Education (0002)	Not Applicable
	Mayor (0003)	Not Applicable
	Municipal Police Officer (0004)	Not Applicable
	Municipal Fire Professional (0005)	Not Applicable
	EMSO (0006)	Not Applicable
	Deputy Sheriff (0007)	Not Applicable
	Sheriff (0008)	Not Applicable
	Chief Deputy (0009)	Not Applicable
	Judge (0010)	Not Applicable
	Justice (0011)	Not Applicable
	State Police (0012)	To report a member as a law-enforcement officer of the State of West Virginia.
	Teacher (0013)	Not Applicable
	Administrator (0014)	Not Applicable
	Service Personnel (0015)	Not Applicable

Field Name	Field Values	Trooper B Application
	Concurrent (0016)	To report the members as Concurrent. Please contact CPRB for more information regarding Concurrent employees.
	Appointed Board Member (0017)	Not Applicable
	Other (0018)	Not Applicable
	Governor (0019)	Not Applicable
	Secretary of State (0020)	Not Applicable
	State Auditor (0021)	Not Applicable
	State Treasurer (0022)	Not Applicable
	Commissioner of Agriculture (0023)	Not Applicable
	Attorney General (0024)	Not Applicable
	Judge of Court of Claims (0025)	Not Applicable
	Elected Clerk (0026)	Not Applicable
	Sergeant at Arms (0027)	Not Applicable
	Doorkeeper (0028)	Not Applicable
	Senator (0029)	Not Applicable
	Delegate (0030)	Not Applicable
	21st Century Learner Fellow (0031)	Not Applicable

Field Name	Field Values	Trooper B Application
Position Status	**Permanent Full Time (00)**	Any person who is regularly employed in the service of the agency as a law-enforcement officer after March 12th, 1994. Participation is mandatory for those employees who meet the definition of permanent full time employment.
	Permanent Part Time (01)	Not Applicable
	Temporary/Provisional (02)	Not Applicable
	Posted 21 Day (03)	Not Applicable
	Substitute (04)	Not Applicable
	Elected (05)	Not Applicable
Report Date	**Report Date indicates the date on which the employee was paid.**	Report date is the date on which the employees are paid, regardless of when the wages are earned.
Payment Reason	**Regular Pay (00)**	To report a member's regular wages for a pay period. See the definition of salary for Trooper B provided in this appendix for further clarification.
	Additional Pensionable Compensation (01)	Not Applicable
	Overtime (02)	To report the overtime payment for Trooper B employees. This Payment Reason must be reported in the Pay Period in which the member receives the overtime payment. No contribution is withheld from the overtime payment (not-pensionable), but it is counted towards Final Average Salary (FAS) calculation.
	Non Pensionable Payment (03)	To report payments which are not pensionable (to confirm the pensionable status of a payment, please contact CPRB). These payments include but are not limited to the following examples:

Field Name	Field Values	Trooper B Application
		Donated or Banked Sick Leave payments should be reported under this payment category and no contributions should be withheld.
	Leave Without Pay (04)	To report zero salary and zero contributions for each Pay Period when an employee is on leave without pay but has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave during that pay period so that we know why less than the normal amount of wages is being reported.
	Military Leave (05)	To report zero salary and zero contributions for each Pay Period when a member is on military leave and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to active military service call up during that pay period so that we know why less than the normal amount of wages is being reported.
	Workers Comp (06)	To report zero salary and zero contributions for each Pay Period when a member is paid through Worker's Compensation and has not terminated from employment. This payment reason should be used when reporting someone who has worked for part of a pay period and then goes on leave due to a Workers' Compensation claim during that pay period so that we know why less than the normal amount of wages is being reported.
	Reinstatement (07)	Not Applicable
	Purchase of Military Service Credit (08)	Not Applicable
	Back Wages (09)	To report back wage settlement or grievance payments for an employee that were not previously reported.

Field Name	Field Values	Trooper B Application
	Lump sum payment of unused Comp or Holiday (10)	To report lump sum payments of unused comp or holiday time. Contributions should be withheld on these amounts. These payments should be reported in the pay period in which they were earned, regardless of when they are paid.
	Lump sum payment of unused leave (11)	To report Lump sum payments for Unused Annual, Vacation and/or Sick leave. Contributions should not be withheld on these payments.
	Summer Months (12)	Not Applicable
	Deferred Summer Pay (13)	Not Applicable
	Loan I (14)	Not Applicable
	Loan II Payment (15)	Not Applicable
	State Employee Increment (16)	Not Applicable
	TRS/TDC Legislative (17)	Not Applicable
Salary	**The wages paid to an employee for a pay period.**	To report Base Salary; compensation paid to an employee without regard to any overtime pay.

International Country Codes

Country Code	Country	Country Code	Country
AD	Andorra	BV	Bouvet Island
AE	United Arab Emirates	BW	Botswana
AF	Afghanistan	BY	Belarus
AG	Antigua and Barbuda	BZ	Belize
AI	Anguilla	CA	Canada
AL	Albania	CC	Cocos (Keeling) Islands
AM	Armenia	CD	Congo, The Democratic Republic of the
AN	Netherlands Antilles	CF	Central African Republic
AO	Angola	CG	Congo
AQ	Antarctica	CH	Switzerland
AR	Argentina	CI	Cote D'Ivoire
AS	American Samoa	CK	Cook Islands
AT	Austria	CL	Chile
AU	Australia	CM	Cameroon
AW	Aruba	CN	China
AX	Aland Islands	CO	Columbia
AZ	Azerbaijan	CR	Costa Rica
BA	Bosnia and Herzegovina	CS	Serbia and Montenegro
BB	Barbados	CU	Cuba
BD	Bangladesh	CV	Cape Verde
BE	Belgium	CX	Christmas Island

BF	Burkina Faso	CY	Cyprus
BG	Bulgaria	CZ	Czech Republic
BH	Bahrain	DE	Germany
BI	Burundi	DJ	Djibouti
BJ	Benin	DK	Denmark
BM	Bermuda	DM	Dominica
BN	Brunei Darussalam	DO	Dominican Republic
BO	Bolivia	DZ	Algeria
BR	Brazil	EC	Ecuador
BS	Bahamas	EE	Estonia
BT	Bhutan	EG	Egypt
EH	Western Sahara	HU	Hungary
ER	Eritrea	ID	Indonesia
ES	Spain	IE	Ireland
ET	Ethiopia	IL	Israel
FI	Finland	IN	India
FJ	Fiji	IO	British Indian Ocean Territory
FK	Falkland Islands (Malvinas)	IQ	Iraq
FM	Micronesia, Federated States of	IR	Iran, Islamic Republic of
FO	Faroe Islands	IS	Iceland
FR	France	IT	Italy
GA	Gabon	JM	Jamaica
GB	United Kingdom	JO	Jordan
GD	Grenada	JP	Japan

GE	Georgia	KE	Kenya
GF	French Guiana	KG	Kyrgyzstan
GH	Ghana	KH	Cambodia
GI	Gibraltar	KI	Kiribati
GL	Greenland	KM	Comoros
GM	Gambia	KN	Saint Kitts and Nevis
GN	Guinea	KP	Korea, Democratic People's Republic of
GP	Guadeloupe	KR	Korea, Republic of
GQ	Equatorial Guinea	KW	Kuwait
GR	Greece	KY	Cayman Islands
GS	South Georgia and the South Sandwich Island	KZ	Kazakhstan
GT	Guatemala	LA	Lao People's Democratic Republic
GU	Guam	LB	Lebanon
GW	Guinea-Bissau	LC	Saint Lucia
GY	Guyana	LI	Liechtenstein
HK	Hong Kong	LK	Sri Lanka
HM	Heard Island and McDonald Islands	LR	Liberia
HN	Honduras	LS	Lesotho
HR	Croatia	LT	Lithuania
HT	Haiti	LU	Luxembourg
LV	Latvia	NU	Niue
LY	Libyan Arab Jamahiriya	NZ	New Zealand
MA	Morocco	OM	Oman
MC	Monaco	PA	Panama

MD	Moldova, Republic of	PE	Peru
MG	Madagascar	PF	French Polynesia
MH	Marshall Islands	PG	Papua New Guinea
MK	Macedonia, The Former Yugoslav Republic of	PH	Philippines
ML	Mali	PK	Pakistan
MM	Myanmar	PL	Poland
MN	Mongolia	PM	Saint Pierre and Miquelon
MO	Macao	PN	Pitcairn
MP	Northern Mariana Islands	PR	Puerto Rico
MQ	Martinique	PS	Palestinian Territory, Occupied
MR	Mauritania	PT	Portugal
MS	Montserrat	PW	Palau
MT	Malta	PY	Paraguay
MU	Mauritius	QA	Qatar
MV	Maldives	RE	Reunion
MW	Malawi	RO	Romania
MX	Mexico	RU	Russian Federation
MY	Malaysia	RW	Rwanda
MZ	Mozambique	SA	Saudi Arabia
NA	Namibia	SB	Solomon Islands
NC	New Caledonia	SC	Seychelles
NE	Niger	SD	Sudan
NF	Norfolk Island	SE	Sweden
NG	Nigeria	SG	Singapore

NI	Nicaragua	SH	Saint Helena
NL	Netherlands	SI	Slovenia
NO	Norway	SJ	Svalbard and Jan Mayen
NP	Nepal	SK	Slovakia
NR	Nauru	SL	Sierra Leone
SM	San Marino	VE	Venezuela
SN	Senegal	VG	Virgin Islands, British
SO	Somalia	VI	Virgin Islands, U.S.
SR	Suriname	VN	Viet Nam
ST	Sao Tome and Principe	VU	Vanuatu
SV	El Salvador	WF	Wallis and Futuna
SY	Syrian Arab Republic	WS	Samoa
SZ	Swaziland	YE	Yemen
TC	Turks and Caicos Island	YT	Mayotte
TD	Chad	ZA	South Africa
TF	French Southern Territories	ZM	Zambia
TG	Togo	ZW	Zimbabwe
TH	Thailand		
TJ	Tajikistan		
TK	Tokelau		
TL	Timor-Leste		
TM	Turkmenistan		
TN	Tunisia		
TO	Tonga		

TR	Turkey		
TT	Trinidad and Tobago		
TV	Tuvalu		
TW	Taiwan, Province of China		
TZ	Tanzania, United Republic of		
UA	Ukraine		
UG	Uganda		
UM	United States Minor Outlying Islands		
US	Unites States		
USA	Unites States		
UY	Uruguay		
UZ	Uzbekistan		
VA	Holy See (Vatican City State)		
VC	Saint Vincent and the Grenadines		