


## Reporting process: monthly and quarterly reporting

Retirement Benefits Training  
Fiscal year 2024



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### Employer reporting representatives

- PEBA's Member Account Services has staff assigned to each employer to help with:
  - Monthly deposits;
  - Quarterly payroll reports;
  - Service credit and contract lengths; and
  - Supplemental reports.
- Select *EES Assistance* in EES for your representative's name and contact information.



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### Monthly and quarterly reporting

- Unless indicated, employers who report their payrolls through the Comptroller General's (CG) payroll system are excluded from this process.
- All member and contribution data are completed and/or submitted via the *Employer Reporting* option in EES.
  - Monthly deposit forms and remittance.
  - Quarterly deposit forms and remittance.
  - Quarterly payroll data.
- Refer to [Retirement employer reporting: deposits and payrolls](#) training resource.



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### Employers on CG's payroll system

- Deposits are remitted each pay period by the CG's office.
- Quarterly payroll data is submitted by the CG's office.
- Review the quarterly payroll data errors (Slides 12-14).
  - Address any errors that you can.
  - Work with the CG's office when necessary.
- Refer to the [Quarterly report corrections](#) training resource.



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### Due dates

- View monthly and quarterly due dates via *Employer Reporting*.
- [Due Date Calendar](#) (Form 1341) sent each August and form available online.
- If applicable, employers receive green envelopes in August for sending paper checks/forms.
- Due date is the date by which PEBA must receive your information, not the date postmarked.
- See Slide 9 regarding due date for State ORP participant contributions to service providers.



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### Deposit forms

- Employers must remit employer and member contributions monthly to PEBA using deposit forms:
  - Monthly deposit: first two months in quarter.
  - Quarterly deposit: last month in quarter.
  - Select appropriate *Deposit Form* button, enter salary and contribution amounts for each system.
  - Contribution rates are prefilled and forms complete the calculations.
  - Forms are barcoded with employer code and date.
    - Use the correct form for the designated month and/or quarter.
- Print or download PDF deposit form.



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## Deposit remittances

- Email deposit form to [ServiceAccounting@peba.sc.gov](mailto:ServiceAccounting@peba.sc.gov) for wire transfer, ACH debit or electronic payment.
  - Wire or ACH debit requires [Authorization Agreement for Automatic Debits](#) (Form 1226).
  - Electronic payment requires [Authorization Agreement for Participation in EES Retirement Electronic Payments](#) (Form 1286).
  - Contact Tiffany Johnson at 803.737.6849.
- Or mail deposit form with paper check in green envelope provided by PEBA.
- Review *Employer Reporting* to confirm receipt of deposits.



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## Late deposit remittances

- PEBA notifies employer if not received 10 days after due date.
  - Late notice letters posted to the *Reports & Documents* feature in EES.
- Late deposits charged interest based on adjusted prime rate:
  - Rate determined as of March.
  - New rate effective each July 1.



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## Remittance to State ORP service providers<sup>1</sup>

- Section 9-20-50 of the S.C. Code of Laws requires that State ORP contributions to service providers be remitted in accordance with IRS established guidelines for payroll tax remittance. Applies to:
  - Employee contribution of 9%;
  - Employer contribution of 5% of the employee's compensation; and
  - Detail needed by service providers to process remittance.
- Each employer is responsible for monitoring payroll cycles and ensuring contributions are remitted in accordance with state law.
- For more information, visit [www.irs.gov/taxtopics/tc757](http://www.irs.gov/taxtopics/tc757).

<sup>1</sup> Only applicable to state agencies, public higher education institutions, public school districts and charter schools.



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### Quarterly payroll data

- Securely submit quarterly payroll in EES to accompany quarterly deposit forms.
  - Upload a text (.txt) document; or
  - Process and submit an EES Employer Report (EESER).
- Text document format available in EES.
- Refer to [EES Employer Reporting user manual](#) training resource.
- Review *Employer Reporting* for due dates, to confirm receipt of quarterly payroll and the status.



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### Late quarterly payroll data

- PEBA notifies employer if not received 10 days after due date.
  - Late notice letters are posted to *Reports & Documents* feature in EES.
- Member accounts cannot be updated without the employer payroll data.
  - Important to submit quarterly payroll data and accompanying deposit in a timely manner.



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### Quarterly payroll data errors

- Each record on the payroll data is processed through a number of edits, which may result in an error.
- PEBA releases errors once:
  - Quarterly payroll data and deposit remittance is received; and
  - Payroll data matches deposit form totals and remittance.
- View errors under *Employer Transaction Error List* and *Employer Reporting* in EES.
- If the payroll data submitted does not match enrollment records on file with PEBA, a transaction error will show in EES.
- Errors must be corrected to post contributions and service credit to member accounts.



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### Quarterly payroll data errors

- Sort the error list by any of the column headings.
- Review the error description and tips for resolution.
- Select the error for the payroll data record details.
- Errors must be corrected to post contributions and service credit to member accounts.



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### Quarterly payroll data error examples

- PEBA needs updated employment information.
  - Payroll data record does not match enrollment records on file with PEBA. Select the enrollment link to initiate a Retirement Plan Enrollment.
- Employee name does not match PEBA's files.
  - Verify the last name and upload name change documentation to PEBA, if necessary.



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### Disclaimer

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