




Reporting process: monthly and quarterly reporting

Retirement Benefits Training
Fiscal year 2023

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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.

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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.
- View the *Quarterly Report Corrections* training document in EES.

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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 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 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 providers¹

- 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 admittance. 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.

¹ 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.
- *EES ER manual* available in EES under Help link.
- 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.
- 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 member 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 submit name change documentation to PEBA, if necessary.

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