


Reporting process: monthly and quarterly reporting

Retirement Benefits Training
Fiscal year 2025



Serving those who serve South Carolina

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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, state agencies that report their payroll through the Office of the Comptroller General are excluded from this process.
 - Deposits and quarterly payroll data are sent electronically to PEBA.
- Member and contribution data are completed and submitted via the *Employer Reporting* option in EES.
 - Monthly deposit forms and remittance.
 - Quarterly deposit forms and remittance.
 - Quarterly payroll data.
- Refer to the [Retirement employer reporting: deposits and payrolls](#) training resource.

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State agencies on the Comptroller General's payroll system

- Office of the Comptroller General remits deposits each pay period.
- Office of the Comptroller General submits quarterly payroll data.
- Refer to the Quarterly report corrections training resource.
- Review the quarterly payroll data errors (Slides 12-14).
 - Address any errors you can.
 - Work with your assigned PEBA representative and the Office of the Comptroller General when necessary.

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Due dates

- View monthly and quarterly due dates via *Employer Reporting* in EES.
- Due Date Calendar* (Form 1341) available online.
- The due date is the date by which PEBA must receive the deposit form and remittance, not the postmark date.
- See Slide 9 regarding due date for State ORP participant contributions to service providers.

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Deposit forms

- Participating 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.
- If not remitting payment electronically, download, or print and scan the PDF deposit form and submit via email to ServiceAccounting@peba.sc.gov.

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Deposit remittances

- We encourage employers to submit deposit forms and remit payments electronically in EES.
 - Secure feature that eliminates need to print or mail deposit forms and checks.
 - Can schedule and manage payments online.
- 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).
- Call Tiffany Johnson at 803.737.6849.
- Email deposit form to ServiceAccounting@peba.sc.gov for wire transfer, ACH debit or check.
- 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 are 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 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 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.

¹Applicable only 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 an Excel or text (.txt) file; or
 - Process and submit an EES Employer Report (EESER).
- For upload options, Excel and text file formats available in EES.
- For EESER, view the [EES Employer Reporting user manual](#) training resource.
- Review *Employer Reporting* for due dates, to confirm receipt of quarterly payroll and the status.

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

- PEBA processes each record on the payroll data through several edits, which can 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.
- Errors must be corrected to post contributions and service credit to member accounts.

- 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

- Member accounts:**
 - PEBA needs updated employment information.
 - Employee name does not match PEBA's files.
- Retiree accounts:**
 - PEBA needs updated return-to-work information.
 - Member is either retired or in the process of retiring.
- Service credit:**
 - Contract length has changed since the last submitted report.
 - Months paid cycle is invalid.
- State ORP:**
 - State ORP vendor code is incorrect for the fiscal year.
 - State ORP vendor code does not match the member's current vendor.

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