



IMRF Wage Report File Specifications

Requirements and Formatting

Next Steps and Frequently Asked Questions

Revised: May 17, 2022

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This document replaces the prior version of the IMRF File Specification, New Upload File: Wage Report dated February 22, 2022. This revision clarifies and offers additional information for the creation of the Wage Report upload file .

- Section 4 was added to provide the required calculation for member contributions.
- Section 5 is new and offers answers to frequently asked questions.

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NEW

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NEW

1.0 INTRODUCTION

IMRF continually works to update and improve services offered to our customers and is nearing the end of a multi-year project to modernize our technology. In October of this year, IMRF will deploy our new benefits administration system for use internally, as well as providing enhanced secure sites for both members and IMRF covered employers. Within the updated secure Employer Access site, uploading data files to IMRF, like your monthly Wage Report, is part of a process referred to as a “Data Collection” both in this document and in Employer Access. While the new IMRF system will give employers the option to upload a variety of information by importing .csv files. This document will focus on and provide the file requirements for the new Wage Report file only. Training opportunities and resources related to other tasks will be shared with you in the coming months.

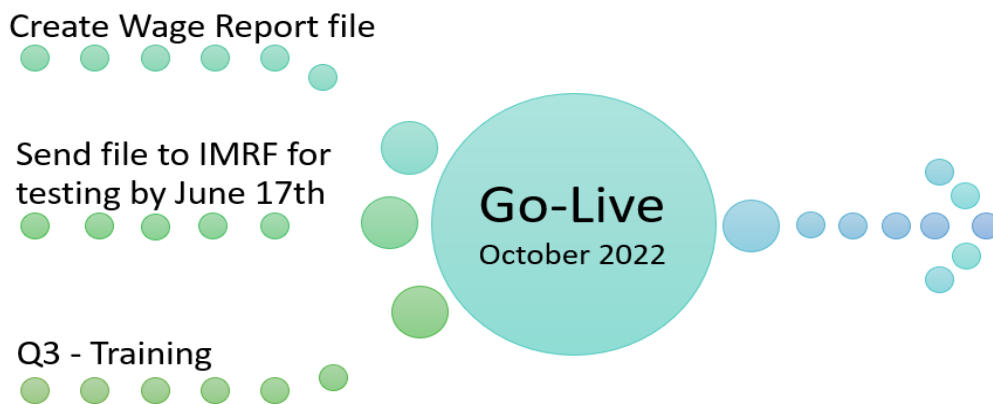
What you need to know about Wage Reporting methods

Manual entry of your wage and contribution information will continue to be an option for employers in our new system, however there will be more fields that you must enter.

Uploading your Wage Report data collection in our new system will be the most efficient method for you to use on an ongoing basis but will require a new file to be created. The Excel file you currently use will not be compatible and will not be accepted by the new system. We are providing you with the formatting and requirement information for the new file, as well as a template, because your unit of government was identified either as one that currently uploads your monthly Wage Report to IMRF, or, based on our analysis, may be better served by uploading a file, versus manually entering the information in our new system.

Regardless of the method you use to submit your Wage Report, IMRF will work with you to make the transition our new system a smooth one.

Here is a quick look ahead at the timeline to create and test your new wage report file.



Create your IMRF Wage Report file

If you plan to upload a file to IMRF and haven't already done so, we hope that you will soon begin creating your new IMRF Wage Report file. If you have questions about the file, we are available to help.

For help, you may send a Secure Message via Employer Access or call Employer Services at 1 800 728 7971. You may also reach out to Julie McGrath at 1 630 706 4592 or by email at jmcgrath@imrf.org.

Test your IMRF Wage Report File by June 17th

Once your new file is ready for testing, please submit it to IMRF to test upload the file to our new system. Through this testing we can identify and notify you of any formatting concerns or other issues.

If you are unable to complete your test file by this date, please let us know. We want to verify that every employer will have the tools they need for success when we go live in our new system in October.

How to test your new Wage Report file

When ready, please send your new Wage Report .csv file to IMRF via Secure Message in Employer. When sending, use IMRF Wage Report Test File as the subject line.

Wage Report Specifications and Formatting Requirements

The remainder of this document provides the file specifications for the Wage Report data collection file. This file may be created automatically from your system as described in Section 2.0 of this document, or you can manually update the provided template file, verify that it is formatted correctly and saved as a .csv file. In our new system, once the file is created, you will be able to upload it to IMRF via Employer Access, much like you do now.

2.0 Wage Report File Specifications

If you will upload a IMRF Wage Report using a file automatically created by your system, use the following specification information to create your new Wage Report file.

SELECTION LOGIC FOR MEMBERS

Any employees corresponding to the following criteria should be included in the wage report file:

- Currently an active member in the pension plan.
- Currently on a leave of absence (Disability, Military, etc.) if wages were paid in the reporting period. If the member received no wages during the reporting period, omit the member from the report.
- Withdrawn employees (retired, deceased, terminated) until any remaining payroll information necessary to run a final calculation has been sent to IMRF,
- Member earnings are reportable up to and including one calendar month following termination from IMRF participation.

Example: Member stops IMRF participation on January 5th. IMRF accept earnings paid in January and February.

TRANSACTION RECORD

- The Input File Header Field Name column of the table below should always be part of the header record of the data collection to identify each field and ensure each field will be interpreted correctly.

| Input File Header Field Name | Description | Mandatory | Maximum Length | Data Type | Example | Table Of Codes |
|----------------------------------|---|-----------|----------------|-----------|--|--------------------|
| SSN | Social Security Number without hyphens | Yes | 9 | Integer | 123456789 | |
| MemberID | Unique member identifier of the employee | No | 11 | Integer | 123456789 | |
| FirstName | First name of employee | Yes | 50 | Character | John | |
| LastName | Last name of employee | Yes | 50 | Character | Smith | |
| Plan | Pension Plan | Yes | 7 | Code | REG | <u>Plan</u> |
| PeriodStartDate | Start date of the period of wages reported | Yes | 10 | Date | 12-15-2018 | |
| PeriodEndDate | End date of the period of wages reported | Yes | 10 | Date | 12-31-2018 | |
| PaymentDate | Date at which the payment was made to the employee | Yes | 10 | Date | 12-31-2018 | |
| ReportableWages | Amount of wages reported | Yes | 21 | Decimal | \$9,999,999.99 would be provided as 9999999.99 | |
| Overtime | Amount of overtime wages reported | No | 21 | Decimal | \$9,999,999.99 would be provided as 9999999.99 | |
| Contributions | Amount of employee contributions reported | Yes | 21 | Decimal | \$9,999,999.99 would be provided as 9999999.99 | |
| VoluntaryAdditionalContributions | Amount of voluntary additional contributions reported | No | 21 | Decimal | \$9,999,999.99 would be provided as 9999999.99 | |
| FinalWages | Indicates is the amounts provided are the final wages | Yes | 1 | Code | Y | <u>Final Wages</u> |

TABLE OF CODES

| Plan Code | Description |
|-----------|--|
| REG | Regular Plan |
| SLEP | Sheriff's Law Enforcement Personnel Plan |
| ECO | Elected County Officers |

| Final Wages code | Description |
|------------------|-------------|
| Y | Yes |
| N | No |

KEY ELEMENTS OF A DATA COLLECTION

- File is a comma-separated values (.CSV) file, a delimited text file that uses a comma (,) to separate values.

- File includes header record, as described in the Transaction Record section.
- The order of fields specified in the Transaction Record is relevant for administration purposes.
- Multiple lines for an employee are supported. The following are key elements for multiple line processing:
 - Where multiple lines are received, the lines for each member must be grouped together.
 - Multiple lines are sorted by Social Security Number.
 - Reasons that can generate multiple lines for the same employee:
 - More than one plan code reported for the same wage period within the same data collection. For example, a member participates in multiple plans, or changes from one plan to the other during the month.

VALIDATIONS

Before extracting any information, the IMRF system first confirms the file’s structure and the format of its data, and then ensures that any Employer or Plan information provided under the file matches the Employer and Plan configuration of the Data Collection.

- If the file is valid, the file’s content is uploaded into the Data Collection.

Note: A file is considered valid for load even if mandatory values are missing from the records; these records will still be loaded into the Data Collection, but the user will not be able to move to another step in the process until all mandatory information has been defined.
- If the file is not valid, the system will inform the user of the error(s) which must be corrected before the file is uploaded.

INPUT VALIDATIONS

Input validations confirm the data is provided as required. It confirms that:

- Required fields are provided
- Data conforms to required field format.
 - Date format will be MM-DD-YYYY
 - Amounts must be formatted with 2 decimal points: 0.00
 - Decimal symbol is the period (.) symbol
 - Integers are to be provided without thousands separator symbol: 1000.00
- Character fields supported values range includes A - Z and 0 – 9 and all special characters
- Codes provided need to be listed in the Table of Codes section

Note: All input validations must be corrected before going to the business validations.

| Validation Field | Severity Level | Validation Message |
|------------------|-----------------------|--|
| PeriodStartDate | Complete Member Error | The Period Start Date must be before today's date. |

| | | |
|----------------------------------|-----------------------|--|
| PeriodStartDate PeriodEndDate | Complete Member Error | The entered Period End Date must be after the entered Period Start Date. |
| PaymentDate | Complete Member Error | The Payment Date must be before today's date. |
| PaymentDate | Complete Member Error | Payment Date cannot be more than 30 days after Period End Date. |
| PaymentDate | Complete Member Error | Payment date must be equal to or after the Period End Date. |
| ReportableWages | Complete Member Error | Reportable Wages cannot exceed \$500,000. |
| ReportableWages | Complete Member Error | Reportable Wages must be greater than or equal to 0.00. |
| Contributions | Complete Member Error | Contributions cannot exceed \$50,000. |
| Contributions | Complete Member Error | Contributions must be greater than or equal to 0.00. |

BUSINESS VALIDATIONS

These validations confirm that business rules are met. For example, Voluntary Additional Contributions can be no more than 10% of reportable wages.

| Validated Field | Severity Level | Validation Message |
|-----------------|-----------------------|--|
| ReportableWages | Warning | Wage Cap limit reached. |
| Contributions | Complete Member Error | Voluntary Additional Contributions may not exceed 10% of total Reportable Wages. |

3.0 Manual File from Template

If you wish to send the monthly Wage Report by uploading a file and are unable to create the Wage Report file from your system automatically, you can manually create a file from the template provided. The template can be opened and updated in Excel, formatted according to required specifications, saved as a .csv file type and uploaded to IMRF via the employer portal. To do this:

1. Open the 'InputFile Template' in Excel.
2. Leave Header (Row 1) as provided in template file.
3. Starting at Row 2, add wage report data for each member per field requirements (see section 2.0 Wage Report File Specifications, above, for required fields and formatting)
4. Once all data is added to the spreadsheet, and formatted per specifications, name and save file as .CSV file type.
5. To verify that file is formatted as expected, open the file using Notepad, or a similar text editing program.

4.0 Contribution Calculation

Contribution Calculation

IMRF benefits are funded by contributions towards two pension plan components: member benefits, and survivor benefits. In our new system, contributions must be calculated at the level of these individual components. These two individual calculations must be rounded to 2 decimal places, then

added together for the total contribution amount that will be reported and paid to IMRF. The contribution must only be calculated this way to prevent validation errors that will prevent your ability to complete the wage report transaction.

Unlike our current system, no variance will be accepted. This means that IMRF will be unable to accept contributions over the amount calculated by our system and based on the earnings reported and the contribution rate per the member’s plan. To prevent these errors , use the following information and calculation example:

IMRF Member contribution rate components per pension plan:

| Plan | Member Component | Surviving Spouse Component | Total Contribution |
|----------|------------------|----------------------------|--------------------|
| Regular | 3.75% | 0.75% | 4.5% |
| SLEP/ECO | 6.75% | 0.75% | 7.5% |

The steps to accurately do the calculation are as follows to avoid rounding errors:

1. Multiply the reportable earnings by the Member Contribution Component rate, do this calculation to the 3rd decimal point.
2. Round your 3 decimal total to the 2nd decimal place. This gives you your Member Contribution Component.
3. Multiply the reportable earnings by the Spousal Contribution Component rate, do this calculation to the 3rd decimal point.
4. Round your 3 decimal total to the 2nd decimal place. This gives you your Spousal Contribution Component.
5. Add the Member Contribution Component and the Spousal Contribution Component to get the total reportable contributions.

To demonstrate these steps, the following contribution calculation example is for a Regular plan member with Reportable Wages plus Overtime earnings for the month, totaling reportable earnings of \$1,342.00. Using the Regular Plan members contribution of 4.5% (3.75% for the member pension and 0.75% is for a surviving spouse pension).

| | | |
|---|--------------------------------|--|
| Reportable Earnings | Member Contribution Component | Member Contribution Total |
| \$1,342.00 | * .0375 | = \$50.325, rounding to \$50.33 |
| Reportable Earnings | Spousal Contribution Component | Spousal Contribution |
| \$1,342.00 | * .0075 | = \$10.065 rounding to \$10.07 |
| Total | | |
| Calculated Member Contributions: \$50.33 + \$10.07 = \$60.40 | | |

Please note: if calculating the contribution differently than noted above, it may result in a small difference, usually +/- a penny. This difference will prevent you from being able to complete the wage report transaction unless you manually adjust your contributions to match the IMRF system.

5.0 Frequently Asked Questions

File Type:

In our new system, Employer Access will only accept a comma delimited (*.CSV) file. This Comma Separated Value file can be opened in in Notepad or other text file reader.

File Format

When opening/reviewing your .csv file in Excel, be sure to check that your formatting is as expected in the saved .CSV file before submitting. To do this open the file in NotePad or another text file reader and visually inspect that the file adheres to formatting requirements noted above in section 2.0 of this document.

Naming Convention:

There is no required naming convention. The .CSV file can be uploaded with any name.

Wage Report Dates: Period Start, End and Payment Dates

The current Wage Report Month and Year fields was replaced by 3 date fields in the new IMRF Wage Report file. To complete these dates using the same monthly reporting period that you do now, please use the following dates:

| Field Name | Date for Monthly reporting period | Example for April 2022 |
|-----------------|---|------------------------|
| PeriodStartDate | 1 st day of the report month | 04-01-2022 |
| PeriodEndDate | Last day of the report month | 04-30-2022 |
| PaymentDate | Last day of the report month | 04-30-2022 |

Data rows

When creating or editing the .CSV file with a text reader, use a carriage return after each row of member information.

MID

This field is not mandatory and can be omitted. When used, it must contain the 7-digit Member Identification number assigned by IMRF.

Plan

A designation for Tier is no longer part of the plan code. Voluntary Additional Contributions (VAC) will no longer be designated by a separate plan code either. Plan codes for the file will include:

- REG, for both tiers of the Regular Plan,
- SLEP, for both Tiers of the SLEP Plan, and
- ECO for all ECO members.

Reportable Wages

The Reportable Wages field should include all reportable earnings paid in the month EXCEPT Overtime earnings. Overtime is reported in a separate field. Contributions are calculated on the Reportable Wages and Overtime field, except for SLEP Tier 2.

Overtime

Overtime earnings for all members are reported in the Overtime field. Overtime earnings for SLEP Tier 2 members must be reported in this field, however, contributions will not be paid on the overtime amount for SLEP Tier 2 members.

Voluntary Additional Contributions (VAC)

VAC information will be included in the same row as member wages/contributions. In our new system, VAC will NOT be reported as a separate row with separate plan code or tier code like it is today.

Members without wages:

Members without wages to report should NOT be included in the report. Members on seasonal leave, or on disability, for example, would NOT be included on your report for the month.

Overtime

If overtime was paid to the member for the reporting period, it must be reported in the Overtime field. If no overtime wages were paid, you can omit the information or enter as 0.00.

Examples with and without overtime paid in reporting period

```
SSN,MemberID,FirstName,LastName,Plan,PeriodStartDate,PeriodEndDate,PaymentDate,ReportableWages,Overtime,Contributi
156789000,,Jeannie,Doe,REG,02-01-2022,02-28-2022,02-28-2022,1000.00,0.00,45.00,,N
237890000,,Santana,Doe,REG,02-01-2022,02-28-2022,02-28-2022,1000.00,,45.00,0.00,N
567890000,,John,Doe,REG,02-01-2022,02-28-2022,02-28-2022,1000.00,200.00,54.00,0.00,N
```

OVERTIME FOR SLEP TIER II

Though SLEP Tier II members do not pay contributions on overtime wages, Overtime for SLEP Tier II members should be reported under Overtime, if paid. While these earnings will not be used in the calculation of a SLEP Tier II benefit, they may be needed for other calculations and MUST therefore be captured in our new system.

WAGE CAPS AND LIMITS

Once a member reaches the wage cap or limit, wages should continue to be reported for a member for all plans and tiers, however contributions should no longer be withheld. After the wage cap or limit is met, reported contributions exceeding the limit would cause an error and must be removed from Wage Report before continuing.

IMRF wage caps change yearly. More information can be found here:

https://www.imrf.org/AManual/Online_AA_Manual/appendix_a-2.htm

Reportable earning information can be found on our website here:

https://www.imrf.org/AManual/Online_AA_Manual/3.96.htm