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Employer Payroll File Definition

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Employer Payroll File Definition

General Information

This document details the Employer Payroll File, including applicable field values and descriptions.

The developer may choose the file name. The file shall be a normal text file (.txt extension) delimited by commas. URS encourages the developer to have a file naming convention that distinguishes between the Payroll and Employment Files.

The incoming file is submitted by an employer user through the Employer Portal or SFTP.

Files are processed by AUREUS as soon as they are uploaded and the next batch cycle becomes available.

Unless otherwise indicated, all numeric values are to be shown as whole numbers (no decimals).

The payroll file has the below three major sections. They are described in more detail in subsequent pages.

1. Payroll Summary Section
 - Contains information such as record identifier, reporting organization, and total header count.
 - This is the first/top record in the Employer Payroll File.
 - Only one Summary Record can exist per Employer Payroll File.
 - Summary Records must be followed by at least one Header Record.
2. Payroll Header Section
 - A distinct Header Record shall be provided for each organization's Benefit Program, Tier, Sub-tier (see [Appendix B](#) for values) and Pay Period Start/End Date combination in the file.
 - Header Records must be followed by at least one Detail Record.
3. Payroll Detail Section
 - Contains information about the employee and their contribution amounts for the Header Record in which they are under.
 - Detail Records can be followed by either Detail Records or additional Header Records (for a new 'section' of information to begin).

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Payroll Summary Section

Field	Field Name	Req?	Data Type	Description
1	Record Identifier	Yes	Numeric	A value of '00' (two zeros) indicates the record as a Summary Record.
2	Reporting Organization Code	Yes	Numeric	<p>Indicates the Reporting Organization Code responsible for submitting the headers and details captured in the payroll file.</p> <p>The Reporting Organization needs to be an active organization with URS. Oftentimes, the Reporting Organization and Employer Organization Code (see field #2 in the Header Record Section) will be the same code.</p> <p>The Reporting Organization Code shall be 3-characters with preceding zeros, as necessary (e.g., values between 1-99 shall have preceding zeros imposed). The Reporting Organization Code value may be up to 4-characters long but only if there are no preceding zeros (i.e., if the Reporting Organization Code value is between 1000-9999). The Reporting Organization Codes will likely be the same value as what was known in the legacy environment as the Unit ID.</p>
3	Total Header Count	Yes	Numeric	Indicates how many Header Records are to be included in the Employer Payroll File.

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Payroll Header Section

Field	Field Name	Req?	Data Type	Description
1	Record Identifier	Yes	Numeric	A value of '01' (zero one) indicates the record as a Header Record.
2	Employer Organization Code	Yes	Numeric	The Employer Organization Code for which the contribution details will be submitted. In the legacy environment, this is known as the Unit ID and will stay the same in AUREUS. It is 3 characters with preceding zeros or 4 characters without preceding zeros.
3	Benefit Program	Yes	Alpha-Numeric	Indicates the Benefit Program associated with the Employer Organization for which the contribution details will be submitted. See Appendix A for Allowed Values.
4	Tier	Maybe	Alpha-Numeric	Indicates the Tier of the specified Benefit Program for which the contribution details will be submitted. Field shall be populated only if there is a Tier associated with the Benefit Program. DC Benefit Programs have no Tier. See Appendix A for Allowed Values.
5	Sub-Tier	Maybe	Numeric	Indicates the Sub-Tier of the specified Benefit Program and Tier for which the contribution details will be submitted. Field shall be populated only if there is a Sub-tier associated with the Benefit Program and Tier. DC Benefit Programs have no Sub-Tier. See Appendix A for Allowed Values.
6	Pay Period Type	Yes	Alpha	Indicates the Pay Period Type for which the contribution details will be submitted. See Appendix A for Allowed Values.

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Field	Field Name	Req?	Data Type	Description
7	Pay Period Start Date	Yes	Date	<p>Indicates the start date of the pay period for which the contribution details will be submitted.</p> <p>Format: MM/DD/YYYY</p> <ul style="list-style-type: none"> • MM and/or DD value can be a single digit or a two-digit number. • YYYY must be a four-digit number. • Slashes (/) are mandatory.
8	Pay Period End Date	Yes	Date	<p>Indicates the end date of the pay period for which the contribution details will be submitted.</p> <p>Format: MM/DD/YYYY</p> <ul style="list-style-type: none"> • MM and/or DD value can be a single digit or a two-digit number. • YYYY must be a four-digit number. • Slashes (/) are mandatory.
9	Pay Period Pay Date	Yes	Date	<p>Indicates the pay date of the pay period for which the contribution details will be submitted.</p> <p>Format: MM/DD/YYYY</p> <ul style="list-style-type: none"> • MM and/or DD value can be a single digit or a two-digit number. • YYYY must be a four-digit number. • Slashes (/) are mandatory.
10	Total Detail Count	Yes	Numeric	<p>Indicates the total number of detail records which will be submitted in the subsequent Detail Record Section.</p>

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Payroll Detail Section

Field	Field Name	Req?	Data Type	Description
1	Record Identifier	Yes	Numeric	A value of '02' (zero two) indicates the record as a Detail Record.
2	Transaction Type	Yes	Alpha	Indicates the transaction type of the employee detail record. See Appendix A for Allowed Values.
3	Social Security Number	Yes	Numeric	Social Security Number of the employee must be a 9-digit number with no spaces nor dashes. Report preceding zeros as necessary.
4	Last Name	Yes	Alpha	Employee's last name
5	First Name	Yes	Alpha	Employee's first name
6	Middle Name	No	Alpha	Employee's middle name
7	Adjusted Pay Period Start Date	Yes, if adjust	Date	The adjusted pay period start date. Field shall be populated on adjustment record types only. Format: MM/DD/YYYY <ul style="list-style-type: none"> • MM and/or DD value can be a single digit or a two-digit number. • YYYY must be a four-digit number. • Slashes (/) are mandatory.
8	Adjusted Pay Period End Date	Yes, if adjust	Date	The adjusted pay period end date. Field shall be populated on adjustment record types only. Format: MM/DD/YYYY <ul style="list-style-type: none"> • MM and/or DD value can be a single digit or a two-digit number. • YYYY must be a four-digit number. • Slashes (/) are mandatory.

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Field	Field Name	Req?	Data Type	Description
9	Adjusted Pay Period Pay Date	Yes, if adjust	Date	<p>The adjusted pay period pay date. Field shall be populated on adjustment record types only.</p> <p>Format: MM/DD/YYYY</p> <ul style="list-style-type: none"> MM and/or DD value can be a single digit or a two-digit number. YYYY must be a four-digit number. Slashes (/) are mandatory.
10	Gross Salary	Yes	Numeric	<p>The gross salary paid to the employee for the pay period.</p> <p>Must be a valid decimal value with no commas or dollar sign. A decimal is allowed (0 to 2 decimal places). Values with 3 or more decimal places will cause the file to fail. Blank values will be stored as \$0.00.</p> <p>For adjustment records, a negative sign (-) before the value is allowed.</p> <p>Examples of acceptable formats:</p> <ul style="list-style-type: none"> 2000 (URS will read \$2,000.00) 2000.1 (URS will read \$2,000.10) 2000.98 (URS will read \$2,000.98) -2000 (URS will read -\$2,000.00)
11	Retirement Salary	Maybe	Numeric	<p>The retirement salary paid to the employee for the pay period. See Scenarios for when it is/not required.</p> <p>Must be a valid decimal value with no commas or dollar sign. A decimal is allowed (0 to 2 decimal places). Values with 3 or more decimal places will cause the file to fail. Blank values will be stored as \$0.00.</p> <p>For adjustment records, a negative sign (-) before the value is allowed.</p> <p>Examples of acceptable formats:</p> <ul style="list-style-type: none"> 2000 (URS will read \$2,000.00) 2000.1 (URS will read \$2,000.10) 2000.98 (URS will read \$2,000.98) -2000 (URS will read -\$2,000.00)

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Field	Field Name	Req?	Data Type	Description
12	Employee Pre-Tax Contributions	Maybe	Numeric	<p>Employee Pre-Tax Contribution for the pay period. See Scenarios for when it is/not required.</p> <p>Must be a valid decimal value with no commas or dollar sign. A decimal is allowed (0 to 2 decimal places). Values with 3 or more decimal places will cause the file to fail. Blank values will be stored as \$0.00.</p> <p>For adjustment records, a negative sign (-) before the value is allowed.</p> <p>Examples of acceptable formats:</p> <ul style="list-style-type: none"> • 2000 (URS will read \$2,000.00) • 2000.1 (URS will read \$2,000.10) • 2000.98 (URS will read \$2,000.98) • -2000 (URS will read -\$2,000.00)
13	Employee Post-Tax Contributions	Maybe	Numeric	<p>Employee Post-Tax Contribution for the pay period. See Scenarios for when it is/not required.</p> <p>Must be a valid decimal value with no commas or dollar sign. A decimal is allowed (0 to 2 decimal places). Values with 3 or more decimal places will cause the file to fail. Blank values will be stored as \$0.00.</p> <p>For adjustment records, a negative sign (-) before the value is allowed.</p> <p>Examples of acceptable formats:</p> <ul style="list-style-type: none"> • 2000 (URS will read \$2,000.00) • 2000.1 (URS will read \$2,000.10) • 2000.98 (URS will read \$2,000.98) • -2000 (URS will read -\$2,000.00)

Employer Payroll File Definition

Field	Field Name	Req?	Data Type	Description
14	Employer Pre-Tax Contributions	Maybe	Numeric	<p>Employer Pre-Tax Contribution for the pay period. See Scenarios for when it is/not required.</p> <p>Must be a valid decimal value with no commas or dollar sign. A decimal is allowed (0 to 2 decimal places). Values with 3 or more decimal places will cause the file to fail. Blank values will be stored as \$0.00.</p> <p>For adjustment records, a negative sign (-) before the value is allowed.</p> <p>Examples of acceptable formats:</p> <ul style="list-style-type: none"> • 2000 (URS will read \$2,000.00) • 2000.1 (URS will read \$2,000.10) • 2000.98 (URS will read \$2,000.98) • -2000 (URS will read -\$2,000.00)
15	Employer Additional Contributions	Maybe	Numeric	<p>Employer Additional Contribution for the pay period. See Scenarios for when it is/not required.</p> <p>Must be a valid decimal value with no commas or dollar sign. A decimal is allowed (0 to 2 decimal places). Values with 3 or more decimal places will cause the file to fail. Blank values will be stored as \$0.00.</p> <p>For adjustment records, a negative sign (-) before the value is allowed.</p> <p>Examples of acceptable formats:</p> <ul style="list-style-type: none"> • 2000 is considered as \$2,000.00 • 2000.1 is considered as \$2,000.10 • 2000.98 (URS will read \$2,000.98) • -2000 is considered as (\$2,000.00)

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Field	Field Name	Req?	Data Type	Description
16	Employer Pickup Contributions	Maybe	Numeric	<p>Employer Pick-up Contribution for the pay period. See Scenarios for when it is/not required.</p> <p>Must be a valid decimal value with no commas or dollar sign. A decimal is allowed (0 to 2 decimal places). Values with 3 or more decimal places will cause the file to fail. Blank values will be stored as \$0.00.</p> <p>For adjustment records, a negative sign (-) before the value is allowed.</p> <p>Examples of acceptable formats:</p> <ul style="list-style-type: none"> • 2000 (URS will read \$2,000.00) • 2000.1 (URS will read \$2,000.10) • 2000.98 (URS will read \$2,000.98) • -2000 (URS will read -\$2,000.00)
17	Days Worked	Maybe	Numeric	<p>Indicates the total number of days worked by the employee in the given pay period. For adjustment records, a negative sign (-) before the value is allowed. Whole numbers only (no decimals).</p> <p>Either Days Worked or Hours Worked must be completed for Administrator, Teacher, Classified, or Substitute positions.</p> <p>Examples of acceptable formats:</p> <ul style="list-style-type: none"> • 12 • -10 (negative values allowed for adjustments only)
18	Hours Worked	Maybe	Numeric	<p>Indicates the total number of hours worked by the employee in the given pay period. For adjustment records, a negative sign (-) before the value is allowed.</p> <p>Must be a valid whole number with no commas. A decimal is not allowed.</p> <p>For adjustment records, a negative sign (-) before the value is allowed.</p> <p>Either Days Worked or Hours Worked must be completed for Administrator, Teacher, Classified, or Substitute positions.</p> <p>Examples of acceptable formats:</p> <ul style="list-style-type: none"> • 60 • -34 (negative values allowed for adjustments only)

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Field	Field Name	Req?	Data Type	Description
19	Pay Rate	No	Numeric	<p>Pay Rate paid to the employee. Adding a true value in this field helps with downstream processes when the member retires. As such, URS strongly encourages you to add a valid and current value in this field with each payroll file.</p> <p>Must be a valid decimal value with no commas or dollar sign. A decimal is allowed (0 to 2 decimal places). Values with 3 or more decimal places will cause the file to fail. Blank values will be stored as \$0.00.</p> <p>Examples of acceptable formats:</p> <ul style="list-style-type: none"> • 2000 (URS will read \$2,000.00) • 2000.1 (URS will read \$2,000.10) • 2000.98 (URS will read \$2,000.98)
20	Pay Rate Type	No	Alpha	<p>Indicates the type of the pay rate. Adding a true value (see Appendix A) in this field helps with downstream processes when the member retires.</p>
21	Comments	No	Alpha-Numeric	<p>Freeform text field for the organization to place comments regarding the payroll detail record. This field is meant to be a note field for the organization and may or may not be relied upon by URS when processing or reviewing files. Maximum number of characters is 200.</p>

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Appendix A: Allowed Values

Record	Column Name	Values	Description
Payroll Summary	Record Identifier	00	Summary Record Identifier
Payroll Header	Record Identifier	01	Header Record Identifier
Payroll Header	Benefit Program	PE PS FF JUDGE LEG GOV 401k R401k 457b R457b IRA Roth	Public Employees Retirement System Public Safety Retirement System Firefighters' Retirement System Judges Retirement System Legislators Retirement System Governors Retirement System 401k – 401(k) Savings Plan R401k – Roth 401(k) Savings Plan ¹ 457b – 457(b) Savings Plan R457b – Roth 457(b) Savings Plan ² IRA – Traditional IRA Savings Plan Roth – Roth IRA Savings Plan
Payroll Header	Tier	TIER1 TIER2 INEL	DB: Tier 1 DB: Tier 2 DB: Ineligible DC Benefit Programs have no Tier
Payroll Header	Sub-Tier	<Sub-Tier Number>	See Appendix B for DB Sub-Tier values DC Benefit Programs have no Sub-Tier
Payroll Header	Pay Period Type	REGL ADJT	Regular Adjustment
Payroll Detail	Record Identifier	02	Detail Record Identifier
Payroll Detail	Transaction Type	REGL ADJT SPPY SEPC DCLN	Regular Adjustment Special Pay Service Purchase/Redeposit DC Loan
Payroll Detail	Pay Rate Type	HBS ABS DBS	Hourly Base Salary Annual Base Salary (monthly is not included, use ABS) Daily Base Salary

¹ This Savings Plan is being introduced when we go live with AUREUS. Employees desiring to participate will need to be enrolled prior to participation.

² This Savings Plan is being introduced when we go live with AUREUS. Employees desiring to participate will need to be enrolled prior to participation.

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Appendix B: Sub-Tier Values

Benefit Program (Level 1)	Tier (Level 2)	Sub-Tier/Fund (Level 3)	Comments
PE	INEL	009	Public Employees': Ineligible employees, regardless of Tier (if hired as eligible), are placed in Sub-Tier 009
PE	Tier1	011	Public Employees' Benefit Program Contributory Retirement System: Local Government
PE	Tier1	012	Public Employees' Benefit Program Contributory Retirement System: State and School
PE	Tier1	015	Public Employees' Benefit Program Noncontributory Retirement System: Local Government
PE	Tier1	016	Public Employees' Benefit Program Noncontributory Retirement System: State and School
PE	Tier1	017	Public Employees' Benefit Program Contributory Retirement System: Higher Education
PE	Tier1	018	Public Employees' Benefit Program Noncontributory Retirement System: Higher Education
PE	Tier2	111	Public Employees' Benefit Program Contributory Retirement System: Local Government – Hybrid Option
PE	Tier2	112	Public Employees' Benefit Program Contributory Retirement System: State and School – Hybrid Option
PE	Tier2	117	Public Employees' Benefit Program Contributory Retirement System: Higher Education – Hybrid Option
PE	Tier2	211	Public Employees' Benefit Program Contributory Retirement System: Local Government – 401(k) Option
PE	Tier2	212	Public Employees' Benefit Program Contributory Retirement System: State and School – 401(k) Option
PE	Tier2	217	Public Employees' Benefit Program Contributory Retirement System: Higher Education – 401(k) Option
PS	Tier1	022	This is a grandfathered Sub-Tier (most likely will not be used) Public Safety Benefit Program
PS	Tier1	023	This is a grandfathered Sub-Tier (most likely will not be used) Public Safety Benefit Program Contributory Retirement System: Other Division A With 2.5% COLA
PS	Tier1	024	This is a grandfathered Sub-Tier (most likely will not be used) Public Safety Benefit Program
PS	Tier1	025	This is a grandfathered Sub-Tier (most likely will not be used) Public Safety Benefit Program
PS	Tier1	026	This is a grandfathered Sub-Tier (most likely will not be used) Public Safety Benefit Program
PS	Tier1	027	This is a grandfathered Sub-Tier (most likely will not be used) Public Safety Benefit Program
PS	Tier1	028	This is a grandfathered Sub-Tier (most likely will not be used) Public Safety Benefit Program

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Benefit Program (Level 1)	Tier (Level 2)	Sub-Tier/Fund (Level 3)	Comments
PS	Tier1	029	This is a grandfathered Sub-Tier (most likely will not be used) Public Safety Benefit Program
PS	Tier1	042	Public Safety Benefit Program Noncontributory Retirement System: State Division A With 4.0% COLA
PS	Tier1	043	Public Safety Benefit Program Noncontributory Retirement System: Other Division A With 2.5% COLA
PS	Tier1	044	Public Safety Benefit Program Noncontributory Retirement System: Salt Lake City Division B With 2.5% COLA
PS	Tier1	045	Public Safety Benefit Program Noncontributory Retirement System: Ogden City Division B With 2.5% COLA
PS	Tier1	046	Public Safety Benefit Program Noncontributory Retirement System: Provo City Division B With 2.5% COLA
PS	Tier1	047	Public Safety Benefit Program Noncontributory Retirement System: Logan City Division B With 2.5% COLA
PS	Tier1	048	Public Safety Benefit Program Noncontributory Retirement System: Bountiful City Division A With 2.5% COLA
PS	Tier1	049	Public Safety Benefit Program Noncontributory Retirement System: Other Division B With 2.5% COLA
PS	Tier1	074	This Sub-Tier will be phased out, beginning July 1, 2024 Public Safety Benefit Program Contributory Retirement System: Other Division B With 4.0% COLA
PS	Tier1	075	Public Safety Benefit Program Noncontributory Retirement System: Other Division A With 4.0% COLA
PS	Tier1	076	Public Safety Benefit Program Noncontributory Retirement System: Other Division B With 4.0% COLA
PS	Tier1	077	This Sub-Tier will be phased out, beginning July 1, 2024 Public Safety Benefit Program Contributory Retirement System: Other Division A With 4.0% COLA
PS	Tier2	122	Public Safety Benefit Program Contributory Retirement System: Hybrid Option
PS	Tier2	222	Public Safety Benefit Program Contributory Retirement System: 401(k) Option
FF	Tier1	031	Firefighters' Benefit Program Contributory Retirement System: Division A
FF	Tier1	032	Firefighters' Benefit Program Contributory Retirement System: Division B
FF	Tier2	132	Firefighters' Benefit Program Contributory Retirement System: Hybrid Option
FF	Tier2	232	Firefighters' Benefit Program Contributory Retirement System: 401(k) Option
JUDGE	Tier1	037	Judges' Benefit Program
GOV	Tier1	014	Governors' Benefit Program

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Benefit Program (Level 1)	Tier (Level 2)	Sub-Tier/Fund (Level 3)	Comments
GOV	Tier2	214	Governors' Benefit Program Contributory Retirement System: 401(k) Option
LEG	Tier1	014	Legislators' Benefit Program
LEG	Tier2	214	Legislators' Benefit Program Contributory Retirement System: 401(k) Option
401k			401(k) No Tier/Sub-Tier for DC Plans
457b			457(b) No Tier/Sub-Tier for DC Plans
IRA			Traditional IRA No Tier/Sub-Tier for DC Plans
R401k			Roth 401(k) No Tier/Sub-Tier for DC Plans
R457b			Roth 457(b) No Tier/Sub-Tier for DC Plans
Roth			Roth IRA No Tier/Sub-Tier for DC Plans

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Appendix C: Scenarios/Use Cases

Assumptions

For the Scenarios/Use Cases, we will use Hive City as the Reporting Organization (Code 9999) and Honeycomb Town as the Employer Organization (Code 9998). Note: If an employer reports the payroll file for themselves (does not use another Organization to report for them), then Honeycomb Town (Code 9998) would be both the Reporting Organization and the Employer Organization.

The employees in the Use Cases are shown below. Unless otherwise stated, we will assume the scenarios are mutually exclusive – even if the pay periods and organizations between scenarios seemingly overlap.

First Name	Last Name	SSN	DB Tier	DB Eligibility Status
Honey	Bee	111-11-1111	1	Eligible
Bumble	Bee	222-22-2222	2	Eligible
Carpenter	Bee	333-33-3333	1	Ineligible
Longhorned	Bee	444-44-4444	2	Ineligible
Leafcutter	Bee	555-55-5555	1	Post-retired

Unless specifically called out, the scenarios universally apply to the Public Employees, Public Safety, and Firefighters' Benefit Programs.

Additional Requirements

The contribution rates shown in the scenarios below are for the 2021-2022 fiscal year (visit <https://www.urs.org/Content/Employers/ContributionReportingRates> for current rates). Because contribution rates may change, the developer shall make all rates dynamic – meaning they can be updated by the authorized end user(s) at the payroll vendor/employer's office.

Additionally, calculations for required member and employer contributions are calculated upon Retirement Salary (not Gross Salary). For example, if Retirement Salary is \$1,000.00, Gross Salary is \$2,000.00, and the required contribution percentage is 22.19%, then the required contribution is \$221.90.

Benefit Programs are case-sensitive. Please ensure full adherence to the Benefit Program's casing in [Appendix B](#).

An employer shall report adjustments as a separate header on a file. There shall be a distinct adjustment header record when there is a change in the Benefit Program, Tier, and Sub-Tier combination (and there is a need for an adjustment). This header can be included on a normal payroll file or a distinct payroll file for adjustments (with only an adjustment header – no regular headers).

- If you choose to “tack” the adjustment header onto a regular payroll file, add the pay period type = ADJT and keep the same pay period start, end, and pay dates as the regular file. URS will use the detail record to identify the adjusted pay period start, end, and pay dates. This means you can place all adjustments for a specific Benefit Program, Tier, Sub-Tier combination (regardless of adjusted pay period start, end, and pay dates) under the same header.

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- If you choose to have a separate and distinct file for adjustments (not on the regular payroll file), you will need an adjustment header with the pay period type = ADJT. The header pay period start, end, and pay dates are somewhat arbitrary, so choose some dates that make the most sense to you. URS will use the detail record to identify the adjusted pay period start, end, and pay dates. This means you can place all adjustments for a specific Benefit Program, Tier, Sub-Tier combination (regardless of adjusted pay period start, end, and pay dates) under the same header.

Contribution Categories

The AUREUS Payroll Reporting File has five unique categories in which an employer or member contribution may fall. The “Employer Pre-Tax” category is reserved for contributions that are required by Title 49, Utah State Law. If an employer decides to contribute more than the minimal required amount to a member’s savings plan, the employer shall utilize the “Employer Additional” category. See the below grid for a mapping from the legacy environment to the AUREUS environment.

AUREUS Category	DB?	DC?	Legacy System Mapping (MEM33) examples
Employee Pre-Tax		X	DC: <ul style="list-style-type: none"> 401(k) Plan – Employee Paid 457 Plan – Employee Paid
Employee Post-Tax	X	X	DB: Member Account – Employee Paid DC: <ul style="list-style-type: none"> Roth IRA Plan – Employee Paid Traditional IRA Plan – Employee Paid³ Installment payment
Employer Pre-Tax	X	X	Utilized for ‘required’ amounts from Title 49, Utah Code DB: Employer System Account DC: 401(k) Plan – Employer Paid (Required Amounts)
Employer Additional		X	DC: 401(k) Plan – Employer Paid (Employer Additional Amounts)
Employer Pickup	X		Member Account – Employer Paid

Note: the legacy environment did not permit Roth 401(k) or Roth 457(b) plan contributions, so they are not included in the above “Legacy System Mapping (MEM33)” column. Contributions to these Savings Plans shall be placed under the “Employee Post-Tax” category.

³ Per <https://www.irs.gov/retirement-plans/plan-sponsor/payroll-deduction-ira>, this is a post-tax payroll deduction.

Employer Payroll File Definition

Table of Scenarios

ID	Description	Savings Plan	ER Match	Installment	Adjust
1	Tier 1 DB Eligible – Noncontributory 401(k), Employer Match Dollars	401(k)	X		
2	Tier 1 DB Eligible; Contributory with Employer Pickup; Roth 401(k), Employer Match Percent and Dollar	401(k) & Roth 401(k)	X		
3	Tier 1 DB Eligible; Contributory with no Employer Pickup; Employee 457(b) Contributions, No Employer Match	Roth 457(b)			
4	Tier 1 DB Eligible – Noncontributory 401(k), Employer Match Dollars DC Installment Payment	401(k)	X	X	
5	Tier 1 DB Eligible – Noncontributory 401(k), Employer Match Dollars DB Service Purchase Payment	401(k)	X	X	
6	Tier 2 Eligible – DB Hybrid; with no Employer Pickup; Roth 457(b) no Employer Match	Roth 457(b)			
7	Tier 2 Eligible – DB Hybrid; with Employer Pickup; Traditional IRA no Employer Match	Traditional IRA			
8	Tier 2 Eligible – DC Plan; 401(k)	401(k)			
9	Tier 1 or Tier 2 Ineligible; 401(k) & Roth IRA	401(k) & Roth IRA			
10	Tier 1 Full-time, Elected Officials, Appointive Officers and Others Who Have Chosen to Exempt from the DB System; 401(k)	401(k)			
11	Tier 1, Part-time, elected officials				
12	Tier 2 Exempt from DC Vesting; 401(k)	401(k)			
13	Tier 2 Full-time Elected Officials; 401(k)	401(k)			
14	Tier 1: Legislators (Applies to the State of Utah Only)				
15	Tier 2: Legislators (Applies to the State of Utah Only); 401(k)	401(k)			
16	Tier 1: Governor (Applies to the State of Utah Only)				
17	Tier 2: Governor (Applies to the State of Utah Only); 401(k)	401(k)			
18	Justice Court Judges				
19	Judge’s System (Applies to the State of Utah Only)				
20	Post-retired, hired before July 1, 2010; 401(k) & Roth IRA	401(k) & Roth IRA			
21	Phased Retiree				
22	Post-retired, 60-365 days				
23	Post-retired, more than 365 days				
24	Post-retired, Independent Contractor				
25	Post-retired, Part-Time Elected Official; 401(k)	401(k)			
26	Post-retired, Affiliated Emergency Service Workers (Monthly Pay Period); Roth IRA	Roth IRA			
27	Post-retired, Board Member who earns less than \$5,000 per year (Paid Monthly)				
28	Leave Event: Tier 1 Long-Term Disability				

Employer Payroll File Definition

ID	Description	Savings Plan	ER Match	Install-ment	Adjust
29	Leave Event: Tier 2 Long-Term Disability; 401(k)	401(k)			
30	Leave Event: Military (Contributions paid during leave); 401(k)	401(k)			
31	Leave Event: Family and Medical Leave Act; 401(k)	401(k)			
32	Adjustment: Gross/Retirement Salary Modification				X
33	Adjustment: DC Over/Under Payment; Roth 401(k)	Roth 401(k)			X
34	Adjustment: Leave Event: Military				X
35	Adjustment: Multiple Pay Periods				X
36	Miscellaneous: Off-Cycle Bonuses				

Please [contact URS](#) for assistance with other adjustment scenarios, similar to the following:

- If you have an adjustment which involves more than the absolute value of \$999.99 per contribution type per member.
- Transferring a member from one Defined Benefit Sub-Tier to another (e.g. when a Public Safety Officer does not obtain the P.O.S.T. Certification within the first 12 months of hire).
- If service credit needs to be adjusted, but Gross/Retirement Salary or subsequent contributions do not need to be adjusted.
- If there is an adjustment for a Defined Benefit Sub-Tier that is more than 4 years old (from today)
- If there is a Defined Contribution adjustment that is more than 1 year old (from today).
- If you think there needs to be a refund of member-paid Defined Contributions.
- You need to reverse military-leave contributions.

Employer Payroll File Definition

Scenario 1: Tier 1 DB Eligible – Noncontributory; 401(k), Employer Match Dollars

Honey Bee is a Tier 1 employee who is eligible for the Defined Benefit (pension) and also participates in the 401(k), one of the URS Savings Plans. Honey earns \$12.50 per hour and works 80 hours each biweekly pay period which produces \$1,000.00 Gross Salary and \$1,000.00 Retirement Salary.

For the pay period reported for Sub-Tier 16, the employer is required to contribute 22.19% (\$221.90) of Honey’s Retirement Salary to Sub-Tier 16’s Employer Pre-Tax field. As noted in a footnote of the [2021-2022 Condensed Retirement Rate Guide](#), sub-tiers 16 and 18 have a mandatory employer contribution to the employee’s 401(k), which is reflected as an Employer Pre-Tax contribution in the 401(k) Benefit Program for the member. Currently, this contribution rate is 1.5% of the employee’s Retirement Salary (so, \$15.00 in this example).

Further, Honey has elected to make a \$50.00 payroll deduction to her 401(k) (employee pre-tax) and the employer has matched Honey’s contribution, up to \$32.00. Since this extra employer contribution to the 401(k) is more than what is required by Title 49, the amount will be placed in the Employer Additional field.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER1	016	1000.00	1000.00	0.00	0.00	221.90	0.00	0.00
401k			1000.00	1000.00	50.00	0.00	15.00	32.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PE,TIER1,016,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,11111111,Bee,Honey,,,,,1000.00,1000.00,0.00,0.00,221.90,0.00,0.00,0,80,12.50,HBS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,11111111,Bee,Honey,,,,,1000.00,1000.00,50.00,0.00,15.00,32.00,0.00,0,80,12.50,HBS,
```

The below DB Benefit Program/Sub-Tiers qualify for Scenario 1:

Benefit Program	Sub-Tier	Required 401(k)?
PE	015	No
PE	016	Yes
PE	018	Yes
JUDGE	037	No

Benefit Program	Sub-Tier	Required 401(k)?
PS	042	No
PS	043	No
PS	075	No
PS	048	No
PS	044	No

Benefit Program	Sub-Tier	Required 401(k)?
PS	045	No
PS	046	No
PS	047	No
PS	049	No
PS	076	No

Employer Payroll File Definition

Scenario 2: Tier 1 DB Eligible; Contributory with Employer Pickup; Roth 401(k), Employer Match Percent and Dollar

Honey Bee is a Tier 1 employee who is eligible for the Defined Benefit (pension) and also participates in the 401(k) and Roth 401(k), two of the URS Savings Plans. Honey earns \$12.50 per hour and works 80 hours each biweekly pay period which produces \$1,000.00 Gross Salary and \$1,000.00 Retirement Salary.

For the pay period reported for Sub-Tier 12, the employer is required to contribute 17.70% (\$177.00) of Honey's Retirement Salary to Sub-Tier 12's Employer Pre-Tax field.

Since this is a contributory fund, the member is responsible to contribute 6.00% of Retirement Salary to the Benefit Program's Sub-tier. In Tier 1 contributory funds, the employer may choose to "pick-up" some, all, or none of the employee's obligation. For this scenario, the employer has chosen to pick-up approximately 2/3 of Honey's obligation. So, Honey will pay 2.00% (\$20.00 Employee Post-Tax) and the employer will pick-up the remaining 4.00% (\$40.00 Employer Pickup).

Further, Honey has elected to make a \$125.00 payroll deduction to her Roth 401(k) (employee post-tax) and the employer has matched Honey's contribution, up to 5% of the employee's Gross Salary plus an additional \$22.00 (so in this case, \$50.00+\$22.00 = \$72.00 Employer Additional) into the 401(k).

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER1	012	1000.00	1000.00	0.00	20.00	177.00	0.00	40.00
401k			1000.00	1000.00	0.00	0.00	0.00	72.00	0.00
R401k			1000.00	1000.00	0.00	125.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,3
01,9998,PE,TIER1,012,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,111111111,Bee,Honey,,,,,1000.00,1000.00,0.00,20.00,177.00,0.00,40.00,0,80,12.50,HBS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,111111111,Bee,Honey,,,,,1000.00,1000.00,0.00,0.00,0.00,72.00,0.00,0,80,12.50,HBS,
01,9998,R401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,111111111,Bee,Honey,,,,,1000.00,1000.00,0.00,125.00,0.00,0.00,0.00,0,80,12.50,HBS,
```

The below DB Benefit Programs/Sub-Tiers qualify for Scenario 2:

Benefit Program	Sub-Tier	Required 401(k)?
PE	011	No
PE	012	No
PE	017	No

Benefit Program	Sub-Tier	Required 401(k)?
PS	023	No
PS	077	No
PS	029	No

Benefit Program	Sub-Tier	Required 401(k)?
PS	074	No
FF	031	No
FF	032	No

Employer Payroll File Definition

Scenario 3: Tier 1 DB Eligible; Contributory with no Employer Pickup; Employee 457(b) Contributions, No Employer Match

Honey Bee is a Tier 1 employee who is eligible for the Defined Benefit (pension) and also participates in the 457(b), one of the URS Savings Plans. Honey earns \$12.50 per hour and works 80 hours each biweekly pay period which produces \$1,000.00 Gross Salary and \$1,000.00 Retirement Salary.

For the pay period reported for Sub-Tier 12, the employer is required to contribute 17.70% (\$177.00) of Honey’s Retirement Salary to Sub-Tier 12’s Employer Pre-Tax field.

Since this is a contributory fund, the member is responsible to contribute 6.00% of Retirement Salary to the Benefit Program’s Sub-tier. In Tier 1 contributory funds, the employer may choose to “pickup” some, all, or none of the employee’s obligation. For this scenario, the employer has chosen to not pickup any of Honey’s obligation. So, Honey will pay the full 6.00% (\$60.00 Employee Post-Tax).

Further, Honey has elected to make a \$150.00 payroll deduction to her 457(b) (employee pre-tax). The employer does not match Honey’s contribution into the 457(b).

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER1	012	1000.00	1000.00	0.00	60.00	177.00	0.00	0.00
457b			1000.00	1000.00	150.00	0.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PE,TIER1,012,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,11111111,Bee,Honey,,,,,1000.00,1000.00,0.00,60.00,177.00,0.00,0.00,0,80,12.50,HBS,
01,9998,457b,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,11111111,Bee,Honey,,,,,1000.00,1000.00,150.00,0.00,0.00,0.00,0,80,12.50,HBS,
```

The below DB Benefit Programs/Sub-Tiers qualify for Scenario 3:

Benefit Program	Sub-Tier	Required 401(k)?
PE	011	No
PE	012	No
PS	023	No

Benefit Program	Sub-Tier	Required 401(k)?
PS	077	No
PS	029	No
PS	029	No

Benefit Program	Sub-Tier	Required 401(k)?
PS	074	No
FF	031	No
FF	032	No

Employer Payroll File Definition

Scenario 4: Tier 1 DB Eligible – Noncontributory; 401(k), Employer Match Dollars; DC Installment Payment

Note: The details in this scenario are the same as Scenario 1, with the exception that this scenario includes a \$100.00 DC Installment Payment. While Tier 1 is cited in this example, the Tier is irrelevant for DC Loan purposes (so the principles related to DC Loan repayments could be applied to a Tier 1, Tier 2, an ineligible employee, or post-retirees; as a point of interest, terminated employees may also have a DC installment with URS for all Savings Plans except for the IRAs).

Honey Bee is a Tier 1 employee who is eligible for the Defined Benefit (pension) and also participates in the 401(k), one of the URS Savings Plans. Honey earns \$12.50 per hour and works 80 hours each biweekly pay period which produces \$1,000.00 Gross Salary and \$1,000.00 Retirement Salary.

For the pay period reported for Sub-Tier 16, the employer is required to contribute 22.19% (\$221.90) of Honey’s Retirement Salary to Sub-Tier 16’s Employer Pre-Tax field. As noted in a footnote of the [2021-2022 Condensed Retirement Rate Guide](#), sub-tiers 16 and 18 have a mandatory employer contribution to the employee’s 401(k), which is reflected as an Employer Pre-Tax contribution in the 401(k) Benefit Program for the member. Currently, this contribution rate is 1.5% of the employee’s Retirement Salary (so, \$15.00 in this example).

Further, Honey has elected to make a \$50.00 payroll deduction to her 401(k) (employee pre-tax) and the employer has matched Honey’s contribution, up to \$32.00. Since this extra employer contribution to the 401(k) is more than what is required by Title 49, the amount will be placed in the Employer Additional field.

Since Honey is participating in a DC installment, she has a separate transaction type on her detail record. As such, she will have two detail records under the 401(k) Header – one for the Regular transaction type and one for the DC Loan transaction type. For this example, she is making \$100.00 payroll contributions under the DC Loan transaction type.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER1	016	1000.00	1000.00	0.00	0.00	221.90	0.00	0.00
401k			1000.00	1000.00	50.00	0.00	15.00	32.00	0.00
401k (Loan)			1000.00	1000.00	0.00	100.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PE,TIER1,016,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,111111111,Bee,Honey,,,,,1000.00,1000.00,0.00,0.00,221.90,0.00,0.00,0,80,12.50,HBS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,2
02,REGL,111111111,Bee,Honey,,,,,1000.00,1000.00,50.00,0.00,15.00,32.00,0.00,0,80,12.50,HBS,
02,DCLN,111111111,Bee,Honey,,,,,1000.00,1000.00,0.00,100.00,0.00,0.00,0.00,0,80,12.50,HBS,
```

Employer Payroll File Definition

Scenario 4: Tier 1 DB Eligible – Noncontributory; 401(k), Employer Match Dollars; DC Installment Payment (Continued)

The below DB Benefit Programs/Sub-Tiers qualify for Scenario 4:

Benefit Program	Sub-Tier	Required 401(k)?
PE	015	No
PE	016	Yes
PE	018	Yes
JUDGE	037	No

Benefit Program	Sub-Tier	Required 401(k)?
PS	042	No
PS	043	No
PS	075	No
PS	048	No
PS	044	No

Benefit Program	Sub-Tier	Required 401(k)?
PS	045	No
PS	046	No
PS	047	No
PS	049	No

Employer Payroll File Definition

Scenario 5: Tier 1 DB Eligible – Noncontributory; 401(k), Employer Match Dollars; DB Service Purchase Payment

Note: The details in this scenario are the same as Scenario 1, with the exception that this scenario includes a \$150.00 DB Service Purchase payment. While Tier 1 is cited in this example, the principles for the Service Purchase may apply to Tier 2 as well.

Honey Bee is a Tier 1 employee who is eligible for the Defined Benefit (pension) and also participates in the 401(k), one of the URS Savings Plans. Honey earns \$12.50 per hour and works 80 hours each biweekly pay period which produces \$1,000.00 Gross Salary and \$1,000.00 Retirement Salary.

For the pay period reported for Sub-Tier 16, the employer is required to contribute 22.19% (\$221.90) of Honey’s Retirement Salary to Sub-Tier 16’s Employer Pre-Tax field. As noted in a footnote of the [2021-2022 Condensed Retirement Rate Guide](#), sub-tiers 16 and 18 have a mandatory employer contribution to the employee’s 401(k), which is reflected as an Employer Pre-Tax contribution in the 401(k) Benefit Program for the member. Currently, this contribution rate is 1.5% of the employee’s Retirement Salary (so, \$15.00 in this example).

Further, Honey has elected to make a \$50.00 payroll deduction to her 401(k) (employee pre-tax) and the employer has matched Honey’s contribution, up to \$32.00. Since this extra employer contribution to the 401(k) is more than what is required by Title 49, the amount will be placed in the Employer Additional field.

Since Honey is participating in a DB Service Purchase, she has a separate transaction type on her detail record. As such, she will have two detail records under the Public Employees, Tier 1, Sub-Tier 016 Header – one for the Regular transaction type and one for the Service Purchase transaction type. For this example, she is making \$150.00 payroll contributions under the Service Purchase transaction type.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employee Pre-Tax	Employer Additional	Employer Pickup
PE	TIER 1	016	1000.00	1000.00	0.00	0.00	221.90	0.00	0.00
PE (Service Purchase)	TIER 1	016	1000.00	1000.00	0.00	150.00	0.00	0.00	0.00
401k			1000.00	1000.00	50.00	0.00	15.00	32.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PE,TIER1,016,REGL,01/01/2022,01/14/2022,01/17/2022,2
02,REGL,11111111,Bee,Honey,,,,,1000.00,1000.00,0.00,0.00,221.90,0.00,0.00,0,80,12.50,HBS,
02,SEPC,11111111,Bee,Honey,,,,,1000.00,1000.00,0.00,150.00,0.00,0.00,0.00,0,80,12.50,HBS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,11111111,Bee,Honey,,,,,1000.00,1000.00,50.00,0.00,15.00,32.00,0.00,0,80,12.50,HBS,
```

Employer Payroll File Definition

Scenario 5: Tier 1 DB Eligible – Noncontributory; 401(k), Employer Match Dollars; DB Service Purchase Payment (Continued)

The below DB Benefit Programs/Sub-Tiers qualify for Scenario 5:

Benefit Program	Sub-Tier	Required 401(k)?
PE	015	No
PE	016	Yes
PE	018	Yes
JUDGE	037	No

Benefit Program	Sub-Tier	Required 401(k)?
PS	042	No
PS	043	No
PS	075	No
PS	048	No
PS	044	No

Benefit Program	Sub-Tier	Required 401(k)?
PS	045	No
PS	046	No
PS	047	No
PS	049	No

Employer Payroll File Definition

Scenario 6: Tier 2 DB Eligible – DB Hybrid; with no Employer Pickup; Roth 457(b) no Employer Match

By their nature, both the Public Employees’ and Public Safety and Firefighter Tier 2 Hybrid Retirement Systems are contributory systems. However, there may not always be a required member contribution during specific fiscal years. The employer may choose to pickup a Tier 2 Public Safety or Firefighter employee’s required contributions.⁴ However, as of July 1, 2022, employers may not choose to pickup any employee required contributions for those in the Tier 2 Public Employees’ Retirement System.⁵

Bumble Bee is a Tier 2 employee who is eligible for the Tier 2 Public Safety Retirement System. He is either within his first year with URS, has proactively made an election to stay in, or has been defaulted in the Defined Benefit (pension) Hybrid Retirement System. Bumble earns \$22.99 per hour and works a regularly-scheduled base work period of 87 hours each biweekly pay period which produces \$2,000.13 Gross Salary and \$2,000.13 Retirement Salary.

For the pay period reported for Sub-Tier 122, the employer is required to contribute 14.00% (\$280.02) of Bumble’s Retirement Salary. Additionally, the employer is required to remit contributions for the Tier 2 Death Benefit of 0.08% (\$1.60) and a Tier 1 Amortization amount for the Tier 1 sub-tier mapped to the specific Tier 2 sub-tier (in this scenario, we will assume sub-tier 75 is mapped to sub-tier 122 – so 12.91% (\$258.22)).⁶ The aggregated employer contribution due is \$539.84 (all placed in the Employer Pre-Tax Field for sub-tier 122).

The employer has chosen to not pickup Bumble’s contributions of 2.27% (\$45.40) of Retirement Salary, so Bumble will be required to make the contributions (Employee Post-Tax).

He also contributes \$20.00 (Employee Post-Tax) into the Roth 457(b), one of the URS Savings Plans. There are no employer matching contributions.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PS	TIER2	122	2000.13	2000.13	0.00	45.40	539.84	0.00	0.00
R457b			2000.13	2000.13	0.00	20.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PS,TIER2,122,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,2000.13,2000.13,0.00,45.40,539.84,0.00,0.00,0.87,22.99,HBS,
01,9998,R457b,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,2000.13,2000.13,0.00,20.00,0.00,0.00,0.87,22.99,HBS,
```

⁴ See [this Inside Story Article](#) for more information regarding employer pickup elections in the Tier 2 Retirement Systems

⁵ See [49-22-301\(3\)](#).

⁶ Where necessary, URS can provide the individualized Tier 1/Tier 2 sub-tier mappings for each organization

Employer Payroll File Definition

Scenario 6: Tier 2 DB Eligible – DB Hybrid; with no Employer Pickup; Roth 457(b) no Employer Match (Continued)

The below DB Benefit Programs/Sub-Tiers qualify for Scenario 6:

Benefit Program	Sub-Tier	Employer Choose Pickup?
PE	111	No
PE	112	No
PE	117	No
PS	122	Yes
FF	132	Yes

Employer Payroll File Definition

Scenario 7: Tier 2 DB Eligible – DB Hybrid; with Employer Pickup; Traditional IRA no Employer Match

By their nature, both the Public Employees’ and Public Safety and Firefighter Tier 2 Hybrid Retirement Systems are contributory systems. However, there may not always be a required member contribution during specific fiscal years. The employer may choose to pickup a Tier 2 Public Safety or Firefighter employee’s required contributions.⁷ However, as of July 1, 2022, employers may not choose to pickup any employee required contributions for those in the Tier 2 Public Employees’ Retirement System.⁸

Bumble Bee is a Tier 2 employee who is eligible for the Tier 2 Public Safety Retirement System. He is either within his first year with URS, has proactively made an election to stay in, or has been defaulted in the Defined Benefit (pension) Hybrid Retirement System. Bumble earns \$22.99 per hour and works a regularly-scheduled base work period of 87 hours each biweekly pay period which produces \$2,000.13 Gross Salary and \$2,000.13 Retirement Salary.

For the pay period reported for Sub-Tier 122, the employer is required to contribute 14.00% (\$280.02) of Bumble’s Retirement Salary. Additionally, the employer is required to remit contributions for the Tier 2 Death Benefit of 0.08% (\$1.60) and a Tier 1 Amortization amount for the Tier 1 sub-tier mapped to the specific Tier 2 sub-tier (in this scenario, we will assume sub-tier 75 is mapped to sub-tier 122 – so 12.91% (\$258.22)).⁹ The aggregated employer contribution due is \$539.84 (all placed in the Employer Pre-Tax Field for sub-tier 122).

The employer has chosen to pickup the full amount of Bumble’s contributions of 2.27% (\$45.40) of Retirement Salary (Employer Pickup).

He also contributes \$30.00 (Employee Post-Tax) into the Traditional IRA, one of the URS Savings Plans. There are no employer matching contributions.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PS	TIER2	122	2000.13	2000.13	0.00	0.00	539.84	0.00	45.40
IRA			2000.13	2000.13	0.00	30.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PS,TIER2,122,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,2000.13,2000.13,0.00,0.00,539.84,0.00,45.40,0,87,22.99,HBS,
01,9998,IRA,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,2000.13,2000.13,0.00,30.00,0.00,0.00,0.00,0,87,22.99,HBS,
```

⁷ See [this Inside Story Article](#) for more information regarding employer pickup elections in the Tier 2 Retirement Systems.

⁸ See [49-22-301\(3\)](#).

⁹ Where necessary, URS can provide the individualized Tier 1/Tier 2 sub-tier mappings for each organization

Employer Payroll File Definition

Scenario 7: Tier 2 DB Eligible – DB Hybrid; with Employer Pickup; Traditional IRA no Employer Match (Continued)

The below DB Benefit Program/Sub-Tiers qualify for Scenario 7:

Benefit Program	Sub-Tier	Employer Choose Pickup?
PS	122	Yes
FF	132	Yes

Employer Payroll File Definition

Scenario 8: Tier 2 DC Plan; 401(k)

Bumble Bee is a Tier 2 employee who is eligible for the Tier 2 Public Safety Retirement System. He is outside his first year with URS and has proactively made an election to participate in the Tier 2 DC Only Plan. Bumble earns \$22.99 per hour and works a regularly-scheduled base work period of 87 hours each biweekly pay period which produces \$2,000.13 Gross Salary and \$2,000.13 Retirement Salary.

For the pay period reported for Sub-Tier 222, the employer is required to remit 14.00% (\$280.02) of Bumble’s Retirement Salary as a 401(k) Employer Pre-Tax contribution. Additionally, the employer is required to remit contributions into the Defined Benefit System for the Tier 2 Death Benefit of 0.08% (\$1.60) and a Tier 1 Amortization amount for the Tier 1 sub-tier mapped to the specific Tier 2 sub-tier (in this scenario, we will assume sub-tier 75 is mapped to sub-tier 222 – so 12.91% (\$258.22))¹⁰ The aggregated Defined Benefit employer contribution due is \$259.82 (all placed in the Employer Pre-Tax Field for sub-tier 222).

In cases where employers are picking up amounts for their Tier 2 DB Hybrid members, employers are required to make contributions to the employee’s 401(k) so that the aggregated employer contribution is the same as if the employee were in the Tier 2 DB Hybrid System. For this example, we will reference Scenario 7 where the employer is picking up 2.27% (\$45.40) of a Tier 2 DB Hybrid counterpart’s amount (disregard that in both scenarios, we’re using Bumble as the example – for now, just assume they are two different people). These contributions are recorded as Employer Additional for the 401k.

In this scenario, Bumble is not making personal contributions to any URS Savings Plan.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PS	TIER2	222	2000.13	2000.13	0.00	0.00	259.82	0.00	0.00
401k			2000.13	2000.13	0.00	0.00	280.02	45.40	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PS,TIER2,222,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,2000.13,2000.13,0.00,0.00,259.82,0.00,0.00,0,87,22.99,HBS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,2000.13,2000.13,0.00,0.00,280.02,45.40,0.00,0,87,22.99,HBS,
```

The below DB Benefit Program/Sub-Tiers qualify for Scenario 8:

Benefit Program	Sub-Tier	Benefit Program	Sub-Tier
PE	211	PS	222
PE	212	FF	232
PE	217		

¹⁰ Where necessary, URS can provide the individualized Tier 1/Tier 2 sub-tier mappings for each organization

Employer Payroll File Definition

Scenario 9: Tier 1 or Tier 2 Ineligible; 401(k) & Roth IRA

Carpenter Bee is a Tier 1 employee and Longhorned Bee is a Tier 2 employee. Both employees are not currently eligible for retirement benefits with URS (because they are working less than 20 hours each week, they are not receiving a qualifying benefit, etc.). They are considered to be ineligible.

Every ineligible employee shall be included on the Payroll file under the Benefit Program = Public Employees, Tier = Ineligible, and Sub-Tier = 009 (regardless of the employee's individual Tier 1 or Tier 2 status if they were eligible). Ineligible employees shall have \$0.00 reported for their Retirement Salary.

URS encourages employers to permit ineligible employee participation via payroll deduction in the URS Savings Plans.

Carpenter works 19 hours on the reported pay period and earns \$15.35 per hour (Gross Salary is \$291.65). She contributes 8% of her gross salary (\$23.33) to the URS Roth IRA each pay period. There is no employer match.

Longhorned works 15 hours on the reported pay period and earns \$12.13 per hour (Gross Salary is \$181.95). He contributes a flat \$10.00 each pay period to his 401(k). There is no employer match.

Here is another way to visualize the scenario (top row is Carpenter, bottom row is Longhorned):

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE (Carpenter)	INEL	009	291.65	0.00	0.00	0.00	0.00	0.00	0.00
PE (Longhorned)	INEL	009	181.95	0.00	0.00	0.00	0.00	0.00	0.00
Roth IRA (Carpenter)			291.65	0.00	0.00	23.33	0.00	0.00	0.00
401k (Longhorned)			181.95	0.00	10.00	0.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,3
01,9998,PE,INEL,009,REGL,01/01/2022,01/14/2022,01/17/2022,2
02,REGL,333333333,Bee,Carpenter,,,,,291.65,0.00,0.00,0.00,0.00,0.00,0.00,0,19,15.35,HBS,
02,REGL,444444444,Bee,Longhorned,,,,,181.95,0.00,0.00,0.00,0.00,0.00,0.00,0,15,12.13,HBS,
01,9998,Roth,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,333333333,Bee,Carpenter,,,,,291.65,0.00,0.00,23.33,0.00,0.00,0.00,0,19,15.35,HBS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,444444444,Bee,Longhorned,,,,,181.95,0.00,10.00,0.00,0.00,0.00,0.00,0,15,12.13,HBS,
```

Employer Payroll File Definition

Scenario 10: Tier 1 Full-time, Elected Officials, Appointive Officers and Others Who Have Chosen to Exempt from the DB System; 401(k)

Honey Bee is a Tier 1 elected official who earns \$1,300.00 a month, which meets or exceeds the monthly minimum earnings requirement.¹¹ She is in a position which qualifies for exemption¹² from the DB System and she has invoked that right. The employer is not required to pay contributions toward Honey’s Defined Benefit or into her Savings Account. As such, while Honey is employed in the exempt position, she will not earn service credit toward a future, potential Defined Benefit payment.

The employer is required to report exempt individuals on the payroll file under the Benefit Program, Tier, and Sub-Tier in which the employee would participate if eligible (in this scenario, we will use Sub-tier 15). The Retirement Salary will be \$0.00, and the applicable gross salary will be reported. The employer in this scenario considers the full-time, elected official to work 10 days a biweekly pay period.

While not required, the employer in this scenario has decided to pay \$614.00 (Employer Additional) into Honey’s 401(k) each pay period.

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER1	015	1300.00	0.00	0.00	0.00	0.00	0.00	0.00
401k			1300.00	0.00	0.00	0.00	0.00	614.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PE,TIER1,015,REGL,01/01/2022, 01/14/2022,01/17/2022,1
02,REGL,11111111,Bee,Honey,,,,,1300.00,0.00,0.00,0.00,0.00,0.00,10,0,15600.00,ABS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,11111111,Bee,Honey,,,,,1300.00,0.00,0.00,0.00,0.00,614.00,0.00,10,0,15600.00,ABS,
```

The below DB Benefit Programs/Sub-Tiers qualify for Scenario 10:

Benefit Program	Sub-Tier	Benefit Program	Sub-Tier	Benefit Program	Sub-Tier	Benefit Program	Sub-Tier	Benefit Program	Sub-Tier
PE	011	PE	018	PS	074	PS	044	PS	076
PE	012			PS	042	PS	045		
PE	017	PS	023	PS	043	PS	046	FF	031
PE	015	PS	077	PS	075	PS	047	FF	032
PE	016	PS	029	PS	048	PS	049		

¹¹ [Here is a list of the minimum earnings requirements.](#) It is updated annually.

¹² [Here is a list of other positions](#) which may qualify to exempt

Employer Payroll File Definition

Scenario 11: Tier 1, Part-time, elected officials

Honey Bee is a Tier 1 elected official who earns \$500.00 a month, which does not meet or exceed the monthly minimum earnings requirement.¹³ The employer is not required to pay contributions toward Honey’s Defined Benefit or into her Savings Account. Essentially, this type of employee is ineligible (see Scenario 9).

Every ineligible employee shall be included on the Payroll file under the Benefit Program = Public Employees, Tier = Ineligible, and Sub-Tier = 009 (regardless of the employee’s individual Tier 1 or Tier 2 status if they were eligible). Ineligible employees shall have \$0.00 reported for their Retirement Salary.

URS encourages employers to permit ineligible employee participation via payroll deduction in the URS Savings Plans. In this scenario, the employer nor the employee have chosen to contribute to a URS Savings Plan.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	INEL	009	500.00	0.00	0.00	0.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,1
01,9998,PE,INEL,009,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,11111111,Bee,Honey,,,,500.00,0.00,0.00,0.00,0.00,0.00,0.00,0,0,6000.00,ABS,
```

The below DB Benefit Program/Sub-Tiers qualify for Scenario 11:

Benefit Program	Sub-Tier	Benefit Program	Sub-Tier
PE	011	PE	015
PE	012	PE	016
PE	017	PE	018

¹³ [Here is a list of the minimum earnings requirements.](#) It is updated annually.

Employer Payroll File Definition

Scenario 12: Tier 2 Exempt from DC Vesting; 401(k)

Bumble Bee is a Tier 2 employee who is in a position which qualifies for exemption from the DC vesting requirements.¹⁴ He has invoked the right to exempt. He earns \$3,700.00 per pay period (\$46.25/hour).

The employer is required to pay contributions¹⁵ on behalf of Bumble – as if Bumble was eligible. Consequently, the Retirement Salary and applicable Gross Salary will be reported (because the required contributions are a function of the Retirement Salary). However, while Bumble is employed in the exempt position, he will not earn service credit toward a future, potential Defined Benefit payment.

The employer is required to report exempt individuals on the payroll file under the Benefit Program, Tier, and Sub-Tier in which the employee would participate if eligible (in this scenario, we will use Sub-tier 111).

The required employer-required contributions are \$594.59 (DB Hybrid) and \$22.94 (401(k)). While not required, the employer in this scenario has decided to pay \$423.00 (Employer Additional) into Honey’s 401(k) each pay period.

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER2	111	3700.00	3700.00	0.00	0.00	594.59	0.00	0.00
401k			3700.00	3700.00	0.00	0.00	22.94	423.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PE,TIER2,111,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,3700.00,3700.00,0.00,0.00,594.59,0.00,0.00,0,0,46.25,HBS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,3700.00,3700.00,0.00,0.00,22.94,423.00,0.00,0,0,46.25,HBS,
```

The below DB Benefit Program/Sub-Tiers qualify for Scenario 12:

Benefit Program	Sub-Tier	Benefit Program	Sub-Tier
PE	111	PS	122
PE	112	PS	222
PE	211	FF	132
PE	212	FF	232

¹⁴ [Here is a list of other positions](#) which may qualify to exempt

¹⁵ Employer-required contributions of 16.07% into the DB Hybrid and 0.62% into the DC Plan for the 2021-2022 fiscal year.

Employer Payroll File Definition

Scenario 13: Tier 2 Full-time Elected Official; 401(k)

Bumble Bee is a Tier 2 full-time, elected official. As a result, he is considered eligible for retirement benefits and is also qualified to exempt from the Defined Contribution Tier 2 vesting requirements (URS will automatically vest the applicable record(s) at the earliest possible moment – there is no action needed from the Tier 2 full-time, elected official).

Typically, Tier 2 full-time, elected officials will participate in the 401(k) Benefit Program as part of their employment. However, there are a few rare exceptions where they could participate in the DB Hybrid and the 401(k). In these rare instances, their contributions, etc. would look similar to those found in [Scenario 6](#). Since the majority of cases relate to participation in the 401(k) plan, we will work from that angle, below (FYI, it looks similar to [Scenario 8](#)).

Bumble earns \$3,000.00 a month. For the monthly pay period reported for Sub-Tier 211 (with Sub-Tier 15 as the Tier 1 Amortization Fund), the employer is required to remit 10.00% (\$300.00) of Bumble’s Retirement Salary as a 401(k) Employer Pre-Tax contribution. Additionally, the employer is required to remit contributions into the Defined Benefit System in the amount of 6.69% (\$200.70).

In this scenario, Bumble is not making personal contributions to any URS Savings Plan.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER2	211	3000.00	3000.00	0.00	0.00	200.70	0.00	0.00
401k			3000.00	3000.00	0.00	0.00	300.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PE,TIER2,211,REGL,01/01/2022,01/31/2022,02/03/2022,1
02,REGL,22222222,Bee,Bumble,,,,,3000.00,3000.00,0.00,0.00,200.70,0.00,0.00,0,0,36000.00,ABS,
01,9998,401k,,,REGL,01/01/2022,01/31/2022,02/03/2022,1
02,REGL,22222222,Bee,Bumble,,,,,3000.00,3000.00,0.00,0.00,300.00,0.00,0.00,0,0,36000.00,ABS,
```

Employer Payroll File Definition

Scenario 14: Tier 1 Legislators (Applies to the State of Utah only)

Honey Bee is a Tier 1 legislator who is eligible for, and participates in, the Tier 1 Governor’s/Legislators Retirement System. Since this system is funded via appropriation, contributions are generally not remitted. However, salary is reported for the regular and any special sessions in which the legislator works. When the legislator is not actively working (i.e. between sessions), the legislator continues to be reported on the payroll file with zero salary. Due to the uniqueness of the Tier 1 Governor’s/Legislators Retirement System, URS will continue to award service credit to the legislator throughout the year (even with zero salary for a specific pay period).

For this scenario, we will assume two sub-cases: the first is when the legislator is being paid for services rendered during the regular session (\$285.00 daily salary times 45 days of the session = \$12,825.00 for the full session; \$3,990.00 for a 14-day period). The second sub-case is when the legislator is between sessions.

1st sub-case (in session):

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
LEG	TIER1	014	3990.00	3990.00	0.00	0.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,1
01,9998,LEG,TIER1,014,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,11111111,Bee,Honey,,,,,3990.00,3990.00,0.00,0.00,0.00,0.00,0.00,10,0,285.00,DBS,
```

2nd sub-case (out of session):

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
LEG	TIER1	014	0.00	0.00	0.00	0.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,1
01,9998,LEG,TIER1,014,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,11111111,Bee,Honey,,,,,0.00,0.00,0.00,0.00,0.00,0.00,0.00,0,0,285.00,DBS,
```

Sub-Tier 014 is the only Benefit Program/Sub-Tier for which Scenario 14 qualifies.

Employer Payroll File Definition

Scenario 15: Tier 2 Legislators (Applies to the State of Utah only); 401(k)

Bumble Bee is a Tier 2 legislator who is eligible for, and participates in, the Tier 2 Governors and Legislators Plan. Since this Plan is not funded via appropriation, contributions are remitted by the employer. The contribution rates are the same as sub-tier 212 (with the fund 16 amortization component).

Salary is reported for the regular and any special sessions in which the legislator works. When the legislator is not actively working (i.e. between sessions), the legislator continues to be reported on the payroll file with zero salary. Due to the uniqueness of the Tier 2 Governors and Legislators Plan, URS will continue to award service credit to the legislator throughout the year (even with zero salary for a specific pay period).

For this scenario, we will assume two sub-cases: the first is when the legislator is being paid for services rendered during the regular session (\$285.00 daily salary times 45 days of the session = \$12,825.00 for the full session; \$3,990.00 for a 14-day period). The second sub-case is when the legislator is between sessions.

The employer is required to pay the death benefit rate of 0.08% (\$3.19) and the Tier 1 Amortization Rate of 9.94% (\$396.61). The aggregated required amount due from the employer (Employer Pre-Tax) is \$399.80. Additionally, the employer is required to remit 10.00% (\$399.00) into the 401k.

1st sub-case (in session):

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
LEG	TIER2	214	3990.00	3990.00	0.00	0.00	399.80	0.00	0.00
401k			3990.00	3990.00	0.00	0.00	399.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,LEG,TIER2,214,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,3990.00,3990.00,0.00,0.00,399.80,0.00,0.00,10,0,285.00,DBS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,3990.00,3990.00,0.00,0.00,399.00,0.00,0.00,10,0,285.00,DBS,
```

2nd sub-case (out of session):

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
LEG	TIER2	214	0.00	0.00	0.00	0.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,LEG,TIER2,214,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,0.00,0.00,0.00,0.00,399.80,0.00,0.00,0,0,285.00,DBS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,0.00,0.00,0.00,0.00,399.00,0.00,0.00,0,0,285.00,DBS,
```

Sub-Tier 214 is the only DB Benefit Program/Sub-Tier for which Scenario 15 qualifies.

Employer Payroll File Definition

Scenario 16: Tier 1 Governor (Applies to the State of Utah only)

Honey Bee is a Tier 1 Governor who is eligible for, and participates in, the Tier 1 Governor’s/Legislators Retirement System. Since this system is funded via appropriation, contributions are generally not remitted. However, salary continues to be reported. Due to the uniqueness of the Tier 1 Governor’s/Legislators Retirement System, URS will continue to award service credit to the Governor throughout the year (even if zero salary for a specific pay period is reported).

In this scenario, we assume the Governor earns \$160,746.00 per year, divided equally among 26 pay periods (\$6,182.54).

1st sub-case (in session):

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
GOV	TIER1	014	6182.54	6182.54	0.00	0.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,1
01,9998,GOV,TIER1,014,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,111111111,Bee,Honey,,,,,6182.54,6182.54,0.00,0.00,0.00,0.00,0.00,0.80,160746.00,ABS,
```

Sub-Tier 014 is the only Benefit Program/Sub-Tier for which Scenario 16 qualifies.

Employer Payroll File Definition

Scenario 17: Tier 2 Governor (Applies to the State of Utah only); 401(k)

Bumble Bee is a Tier 2 Governor who is eligible for, and participates in, the Tier 2 Governors and Legislators Plan. Since this Plan is not funded via appropriation, contributions are remitted by the employer. The contribution rates are the same as sub-tier 212 (with the fund 16 amortization component).

In this scenario, we assume the Governor earns \$160,746.00 per year, divided equally among 26 pay periods (\$6,182.54).

The employer is required to pay the death benefit rate of 0.08% (\$4.95) and the Tier 1 Amortization Rate of 9.94% (\$614.54). The aggregated required amount due from the employer (Employer Pre-Tax) is \$619.49. Additionally, the employer is required to remit 10.00% (\$618.25) into the 401k.

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
GOV	TIER2	214	6182.54	6182.54	0.00	0.00	619.49	0.00	0.00
401k			6182.54	6182.54	0.00	0.00	618.25	0.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,GOV,TIER2,214,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,6182.54,6182.54,0.00,0.00,619.49,0.00,0.00,10,0,160746.00,ABS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,6182.54,6182.54,0.00,0.00,618.25,0.00,0.00,10,0,160746.00,ABS,
```

Sub-Tier 214 is the only DB Benefit Program/Sub-Tier for which Scenario 17 qualifies.

Employer Payroll File Definition

Scenario 18: Justice Court Judges

Honey Bee is a Justice Court Judge. As such, she participates in the Tier 1 Public Employees' Retirement System.

Honey is paid \$80,000.00 per year for her work as a Justice Court Judge with this employer (she has multiple employers with whom she is paid). She participates in Sub-Tier 15, which means the employer is required to contribute 18.47% (\$568.31) for each biweekly payroll cycle.

In this scenario, there are no other contributions being reported.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER1	015	3076.92	3076.92	0.00	0.00	568.31	0.00	0.00

It will look like this when reported on the file:

```
00,9999,1  
01,9998,PE,TIER1,015,REGL,01/01/2022,01/14/2022,01/17/2022,1  
02,REGL,111111111,Bee,Honey,,,,,3076.92,3076.92,0.00,0.00,568.31,0.00,0.00,0,0,80000.00,ABS,
```

Justice Court Judges shall be reported in the Public Employees Benefit Program under Tier 1, regardless of the employee's tier should the employee be hired as a normal public employee.

Employer Payroll File Definition

Scenario 19: Judge's System (Applies to the State of Utah Only)

Honey Bee is a State Judge who is eligible to participate in the Judge's Retirement System.

Honey is paid \$160,000.00 per year for her work as a State Judge. The employer is responsible to pay 44.38% (\$2,731.08) per biweekly pay period.

In this scenario, there are no other contributions being reported.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
JUDGE	TIER1	037	6153.85	6153.85	0.00	0.00	2731.08	0.00	0.00

It will look like this when reported on the file:

00,9999,1

01,9998,JUDGE,TIER1,037,REGL,01/01/2022,01/14/2022,01/17/2022,1

02,REGL,111111111,Bee,Honey,,,,,6153.85,6153.85,0.00,0.00,2731.08,0.00,0.00,0,80,160000.00,ABS,

Note: The Tier reported will be TIER1, regardless of the employee's tier when participating in other Benefit Programs.

Employer Payroll File Definition

Scenario 20: Post-retired, hired before July 1, 2010; 401(k) & Roth IRA

Leafcutter Bee is a Tier 1 post-retiree who has returned to work for a school district (sub-tier 16) before July 1, 2010. To remain in this type of classification, the post-retiree must be continually employed since the pre-July 1, 2010 start date. This type of post-retiree is only applicable to Tier 1 individuals (because Tier 2 was not developed until after July 1, 2010).

For this type of post-retiree, the employer may optionally make employer-paid 401(k) contributions. Since the payment is optional, any employer contribution shall be placed in the Employer Additional field. Additionally, any employer-paid contribution to the 401(k) shall be limited to the [fiscal year's and sub-tier's Normal Cost¹⁶ rate](#).¹⁷ For this scenario, that normal cost rate is 12.25% of Retirement Salary.

The employer shall not make payment toward the Defined Benefit's amortization of UAAL.

In this scenario, Leafcutter is covered by Social Security and works for \$25.85 per hour and works 80 hours per biweekly pay period, resulting in a Gross Salary of \$2,068.00 and Retirement Salary of \$2,068.00. She contributes \$400.00 to the Roth IRA, a URS Savings Plan. Additionally, the employer contributes the maximum allowed (Normal Cost x Retirement Salary = \$253.33) into Leafcutter's 401(k).

For their own future reference, the employer also wanted to place a comment on Leafcutter's 401(k) record which states, "Grandfathered contribution."

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER1	016	2068.00	2068.00	0.00	0.00	0.00	0.00	0.00
Roth			2068.00	2068.00	0.00	400.00	0.00	0.00	0.00
401k			2068.00	2068.00	0.00	0.00	0.00	253.33	0.00

It will look like this when reported on the file:

```
00,9999,3
01,9998,PE,TIER1,016,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,555555555,Bee,Leafcutter,,,,,2068.00,2068.00,0.00,0.00,0.00,0.00,0.00,0,80,25.85,HBS,
01,9998,Roth,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,555555555,Bee,Leafcutter,,,,,2068.00,2068.00,0.00,400.00,0.00,0.00,0.00,0,80,25.85,HBS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,555555555,Bee,Leafcutter,,,,,2068.00,2068.00,0.00,0.00,253.33,0.00,0.00,0,80,25.85,HBS,Grandfathered
contribution
```

A Tier 1 post-retiree can be employed in any Tier 1 Sub-Tier (the Sub-Tiers with values which are lower than 100).

¹⁶ The Normal Cost Rate is also referred to the "Post Retired Employment Before 7/1/2010 Optional 401(k) Cap" on the [Contribution Rate Guide](#)

¹⁷ If a post-retiree is hired in a Social Security exempt position, the employer may contribute 7.5% above the stated ceiling into the employee's 401(k).

Employer Payroll File Definition

Scenario 21: Phased Retiree

Leafcutter Bee is a Phased Retiree. As such, there are no contributions due from the employer, but the employer does need to report the gross and retirement salary. Additionally, there are no benefits payable to the employee (such as employer-paid 401(k) amounts).

We will assume Leafcutter is earning \$600.00 each biweekly pay period (Leafcutter works for \$30/hour for 10 hours a week).

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER1	015	600.00	600.00	0.00	0.00	0.00	0.00	0.00

It will look like this when reported on the file:

00,9999,1

01,9998,PE,TIER1,015,REGL,01/01/2022,01/14/2022,01/17/2022,1

02,REGL,55555555,Bee,Leafcutter,,,,,600.00,600.00,0.00,0.00,0.00,0.00,0.00,0,20,30.00,HBS,

Employer Payroll File Definition

Scenario 22: Post-retired, 60-365 days

Note: This scenario applies to both Tier 1 and Tier 2 post-retirees.

Leafcutter Bee is a Tier 1 post-retiree who has returned to work for a local government employer (sub-tier 15) after not working for a URS-participating employer for a consecutive 60-365 days after her retirement. She will remain in this category of post-retiree until she has completed a full and consecutive year not being employed by a URS-participating employer. As a 60-365 day post-retiree, she is under some earnings and qualified benefit limitations.¹⁸ The employer shall not remit Defined Benefit contributions on behalf of this type of employee. The employer shall not provide an employer-paid savings plan contribution.¹⁹

Leafcutter works for \$34.75 per hour and works 10 hours per biweekly pay period, resulting in a Gross Salary of \$347.50 and Retirement Salary of \$347.50. She does not provide personal contributions to a URS Savings Plan.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER1	015	347.50	347.50	0.00	0.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,1  
01,9998,PE,TIER1,015,REGL,01/01/2022,01/14/2022,01/17/2022,1  
02,REGL,555555555,Bee,Leafcutter,,,,,347.50,347.50,0.00,0.00,0.00,0.00,0.00,0,10,34.75,HBS,
```

A Tier 1 post-retiree can be employed in any Tier 1 Sub-Tier (the Sub-Tiers with values which are lower than 100).

A Tier 2 post-retiree can be employed in any DB Hybrid Tier 2 Sub-Tier (the Sub-Tiers with values between 100-200).

¹⁸ Find more information about [post-retirement employment here](#).

¹⁹ If a post-retiree is hired in a Social Security exempt position, the employer may contribute 7.5% above the stated ceiling into the employee's 401(k).

Employer Payroll File Definition

Scenario 23: Post-retired, more than 365 days

Note #1: This scenario applies to both Tier 1 and Tier 2 post-retirees.

Note #2: If a post-retiree has chosen to temporarily forego the monthly retirement benefit and would like to accrue service toward another benefit, the post-retiree would be treated as eligible for contribution reporting purposes.

Leafcutter Bee is a Tier 1 post-retiree who has returned to work for a local government employer (sub-tier 15) after not working for a URS-participating employer for a consecutive 365+ days after her retirement. She will remain in this category. As a 365+ day post-retiree, there are no earnings limitations, and she may earn a qualified benefit.²⁰

Leafcutter works for \$35.65 per hour and works 80 hours per biweekly pay period, resulting in a Gross Salary of \$2,852.00 and Retirement Salary of \$2,852.00. She does not provide personal contributions to a URS Savings Plan. The employer is required to remit the Amortization of UAAL contribution rate of 6.61% (\$188.52 in the Employer Pre-Tax field) on behalf of this type of employee. The employer shall not provide an employer-paid savings plan contribution.²¹

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER1	015	2852.00	2852.00	0.00	0.00	188.52	0.00	0.00

It will look like this when reported on the file:

00,9999,1

01,9998,PE,TIER1,015,REGL,01/01/2022,01/14/2022,01/17/2022,1

02,REGL,555555555,Bee,Leafcutter,,,,,2852.00,2852.00,0.00,0.00,188.52,0.00,0.00,0,80,35.65,HBS,

A Tier 1 post-retiree can be employed in any Tier 1 Sub-Tier (the Sub-Tiers with values which are lower than 100).

A Tier 2 post-retiree can be employed in any DB Hybrid Tier 2 Sub-Tier (the Sub-Tiers with values between 100-200).

²⁰ Find more information about [post-retirement employment here](#).

²¹ If a post-retiree is hired in a Social Security exempt position, the employer may contribute 7.5% above the stated ceiling into the employee's 401(k).

Employer Payroll File Definition

Scenario 24: Post-retired, Independent Contractor

Note: This scenario applies to both Tier 1 and Tier 2 post-retirees.²²

Leafcutter Bee is a Tier 2 post-retiree who has returned to work as an independent contractor (or is an owner, partner or principal).²³ She contracts with a local government employer (sub-tier 111).

Leafcutter works for \$135.34 per hour and works 40 hours per biweekly pay period, resulting in a Gross Salary of \$5,413.60 and Retirement Salary of \$5,413.60. She does not personally contribute to a URS Savings Plan. The employer shall not pay the Amortization of UAAL contribution rate for this type of post-retiree. Additionally, the employer shall not provide an employer-paid savings plan contribution.²⁴

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER2	111	5413.60	5413.60	0.00	0.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,1
01,9998,PE,TIER2,111,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,555555555,Bee,Leafcutter,,,,,5413.60,5413.60,0.00,0.00,0.00,0.00,0.00,0,40,135.34,HBS,
```

A Tier 1 post-retiree can be employed in any Tier 1 Sub-Tier (the Sub-Tiers with values which are lower than 100).

A Tier 2 post-retiree can be employed in any DB Hybrid Tier 2 Sub-Tier (the Sub-Tiers with values between 100-200).

²² Find more information about [post-retirement employment here](#).

²³ See 49-11-1202(4)(b), Utah State Code

²⁴ If a post-retiree is hired in a Social Security exempt position, the employer may contribute 7.5% above the stated ceiling into the employee's 401(k).

Employer Payroll File Definition

Scenario 25: Post-retired, Part-Time Elected Official; 401(k)

Note: This scenario applies to both Tier 1 and Tier 2 post-retirees.²⁵

Leafcutter Bee is a Tier 2 post-retiree who has returned to work as a part-time, elected official.²⁶ She contracts with a local government employer (sub-tier 111).

Leafcutter is paid \$134.62 per biweekly pay period (\$3,500.00 per year). She does not personally contribute to a URS Savings Plan. The employer does not pay the Amortization of UAAL contribution rate for this type of post-retiree. However, the employer may provide an employer-paid savings plan contribution (the employer is not limited to the Normal Cost cap found in Scenario 20).

For this scenario, the employer is contributing \$120.00 per pay period into this part-time, elected official's 401(k).

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER2	111	134.62	134.62	0.00	0.00	0.00	0.00	0.00
401k			134.62	134.62	0.00	0.00	0.00	120.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PE,TIER2,111,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,555555555,Bee,Leafcutter,,,,,134.62,134.62,0.00,0.00,0.00,0.00,0.00,0,0,3500.00,ABS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,555555555,Bee,Leafcutter,,,,,134.62,134.62,0.00,0.00,0.00,120.00,0.00,0,0,3500.00,ABS,
```

A Tier 1 post-retiree can be employed in any Tier 1 Sub-Tier (the Sub-Tiers with values which are lower than 100).

A Tier 2 post-retiree can be employed in any DB Hybrid Tier 2 Sub-Tier (the Sub-Tiers with values between 100-200).

²⁵ Find more information about [post-retirement employment here](#).

²⁶ See 49-11-1202(4)(b), Utah State Code

Employer Payroll File Definition

Scenario 26: Post-retired, Affiliated Emergency Service Workers (Monthly Pay Period); Roth IRA

Note: This scenario applies to both Tier 1 and Tier 2 post-retirees.²⁷

Leafcutter Bee is a Tier 1 retiree who is an affiliated emergency service worker. As such, the compensation she can receive is limited to \$500.00 per month. The organization through which Leafcutter works pays her the full \$500.00 each monthly payroll cycle.

Leafcutter personally contributes \$75.00 (Employee Post-Tax) to the Roth IRA, a URS Savings Plan.

The employer does not pay the Amortization of UAAL contribution rate for this type of post-retiree. However, the employer may provide an employer-paid savings plan contribution into the URS 401(k) (the employer is *not* limited to the Normal Cost cap found in Scenario 20).

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER1	015	500.00	500.00	0.00	0.00	0.00	0.00	0.00
Roth			500.00	500.00	0.00	75.00	0.00	0.00	0.00

It will look like this when reported on the file (note that this scenario shows a monthly pay period instead of biweekly):

```
00,9999,2
01,9998,PE,TIER1,015,REGL,01/01/2022,01/31/2022,02/03/2022,1
02,REGL,555555555,Bee,Leafcutter,,,,,500.00,500.00,0.00,0.00,0.00,0.00,0.00,0,0,6000.00,ABS,
01,9998,Roth,,,REGL,01/01/2022,01/31/2022,02/03/2022,1
02,REGL,555555555,Bee,Leafcutter,,,,,500.00,500.00,0.00,75.00,0.00,0.00,0.00,0,0,6000.00,ABS,
```

A Tier 1 post-retiree can be employed in any Tier 1 Sub-Tier (the Sub-Tiers with values which are lower than 100).

A Tier 2 post-retiree can be employed in any DB Hybrid Tier 2 Sub-Tier (the Sub-Tiers with values between 100-200).

²⁷ Find more information about [post-retirement employment here](#).

Employer Payroll File Definition

Scenario 27: Post-retired, Board Member who earns less than \$5,000 per year (Paid Monthly)

Note: This scenario applies to both Tier 1 and Tier 2 post-retirees.²⁸

Leafcutter Bee is a Tier 1 retiree who is a board member. As such, the compensation she can receive is limited to \$5,000.00 per year. The organization through which Leafcutter is employed pays her the full \$5,000.00 each year (reported on a monthly payroll cycle).

Leafcutter does not contribute to a URS Savings Plan. The employer does not pay the Amortization of UAAL contribution rate for this type of post-retiree. However, the employer may provide an employer-paid savings plan contribution (the employer is *not* limited to the Normal Cost cap found in Scenario 20).

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER1	015	416.67	416.67	0.00	0.00	0.00	0.00	0.00

It will look like this when reported on the file (note that this scenario shows a monthly pay period instead of biweekly):

```
00,9999,1
01,9998,PE,TIER1,015,REGL,01/01/2022,01/31/2022,02/03/2022,1
02,REGL,555555555,Bee,Leafcutter,,,,,416.67,416.67,0.00,0.00,0.00,0.00,0.00,0.00,0,0,5000.00,ABS,
```

A Tier 1 post-retiree can be employed in any Tier 1 Sub-Tier (the Sub-Tiers with values which are lower than 100).

A Tier 2 post-retiree can be employed in any DB Hybrid Tier 2 Sub-Tier (the Sub-Tiers with values between 100-200).

²⁸ Find more information about [post-retirement employment here](#).

Employer Payroll File Definition

Scenario 28: Leave Event: Tier 1 Long-Term Disability

Honey Bee is a Tier 1 employee who has been approved for Long-term Disability (LTD). The employer had an approved LTD Benefit Protection Contract in place before the employee’s LTD event. Employees who were eligible prior to going on Tier 1 LTD are awarded service credit while on LTD (until they are able to retire without a reduced benefit). The contributions supporting the LTD service credit are ‘baked into’ the regular Tier 1 contribution rates (the employer does not owe additional contributions when an employee is on approved Tier 1 LTD). Additionally, while an employer-paid contribution of 1.50% into the member’s 401(k) plan is required for eligible members in Sub-Tiers 16 and 18, it is not required for members on LTD.

Honey Bee earned \$2,500.00 each pay period at the beginning of her LTD and the employer has reported this amount for the last 9 months (the length of time she’s been on LTD).

Note: URS may notify the employer of Cost of Living Adjustments (COLA) to be made toward the employee’s base salary. The salary may need to be updated annually in the employer’s software by an authorized end user.

The employer reports this type of record in a similar way as an eligible employee – except that there are no required employer contributions for the pension or Savings Plan reported.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER1	015	2500.00	2500.00	0.00	0.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,1
01,9998,PE,TIER1,015,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,111111111,Bee,Honey,,,,,2500.00,2500.00,0.00,0.00,0.00,0.00,0.00,0,0,65000.00,ABS,
```

Note: While it’s beneficial to report Tier 1 members who are actively on an approved LTD leave, it is not fully necessary. If the employee is not added to the Payroll Reporting File, URS will add the employee as a downstream process. This is the only classification of employee for which this specific exception refers.

Employer Payroll File Definition

Scenario 29: Leave Event: Tier 2 Long-Term Disability; 401(k)

Bumble Bee is a Tier 2 employee who has been approved for Long-term Disability (LTD). The employer had an approved LTD Benefit Protection Contract in place before the employee’s LTD event. Employees who were eligible prior to going on Tier 2 LTD are awarded service credit while on LTD (until they are able to retire without a reduced benefit). The contributions supporting the LTD service credit are provided by the employer on an on-going basis.

Bumble Bee earned \$1,500.00 each pay period at the beginning of his LTD and the employer has reported this amount for the last 7 months (the length of time he’s been on LTD).

Note: URS may notify the employer of Cost of Living Adjustments (COLA) to be made toward the employee’s base salary. The salary may need to be updated annually in the employer’s software by an authorized end user.

The employer reports this type of record in a similar way as an eligible employee – *including* any required employer contributions such as required pension and Savings Plan amounts.

If the employee is in a contributory system and there is a required employee contribution, the employer is required to pick up the full employee contribution for the affected leave period (regardless of the employer’s earlier pick up election).

For this example, before going on LTD, Bumble was in Sub-Tier 111 (with Sub-Tier 15 as the associated Tier 1 base fund). As such, the employer is required to remit 16.07% (\$241.05) of Retirement Salary to the Defined Benefit System and 0.62% (\$9.30) of Retirement Salary to the employee’s 401(k).

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER2	111	1500.00	1500.00	0.00	0.00	241.05	0.00	0.00
401k			1500.00	1500.00	0.00	0.00	9.30	0.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PE,TIER2,111,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,1500.00,1500.00,0.00,0.00,241.05,0.00,0.00,0,0,39000.00,ABS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,1500.00,1500.00,0.00,0.00,9.30,0.00,0.00,0,0,39000.00,ABS,
```

Employer Payroll File Definition

Scenario 30: Leave Event: Military (Contributions paid during leave); 401(k)

Bumble Bee is a Tier 2 employee who is currently on active military leave.²⁹ The employer can choose to pay for the military service when the employee returns from active duty or during the employee’s deployment.

- Pay upon return: this will likely require an adjustment. URS will bill the employer for interest on contributions previously unpaid. This process will be discussed in the adjustment scenarios.
- Pay during leave: this scenario is discussed below.

Bumble Bee earned \$2,750.00 each pay period at the beginning of his military leave, which began 2 months ago. Bumble was in Sub-Tier 222 (with Sub-Tier 43 as the associated Tier 1 Sub-Tier) prior to the leave.

The employer reports this type of record in a similar way as an eligible employee – *including* any required employer contributions such as required pension and Savings Plan amounts. If the employee is in a contributory system and there is a required employee contribution, the employer is required to pick up the full employee contribution for the affected leave period (regardless of the employer’s earlier pick up election).

For this example, the employer is required to remit 11.83% (\$325.33) of Retirement Salary to the Defined Benefit System and 14.00% (\$385.00) of Retirement Salary to the employee’s 401(k).

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PS	TIER2	222	2750.00	2750.00	0.00	0.00	325.33	0.00	0.00
401k			2750.00	2750.00	0.00	0.00	385.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PS,TIER2,222,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,2750.00,2750.00,0.00,0.00,325.33,0.00,0.00,0,0,71500.00,ABS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,22222222,Bee,Bumble,,,,,2750.00,2750.00,0.00,0.00,385.00,0.00,0.00,0,0,71500.00,ABS,
```

²⁹ Review the [Military Leave section of the Employer Guide](#) for additional information.

Employer Payroll File Definition

Scenario 31: Leave Event: Family and Medical Leave Act; 401(k)

Honey Bee is a Tier 1 employee who is currently on a Family and Medical Leave Act-related leave, Leave of Absence, Short-Term Disability, or Workers' Compensation Leave.

The employer reports salary paid to the employee (typically from used personal leave, sick leave, annual leave, etc.), along with any related contributions. If there is a time when no salary is being paid, the employer would not report the employee on the payroll file (however, URS should have been previously notified of the leave).

Honey Bee's base pay rate is \$32.13 per hour (\$2,570.40 for an 80-hour biweekly period).

For this example, the employee is a member of Sub-Tier 16 and is using paid personal time off. The employer is required to remit 22.19% (\$570.37) of Retirement Salary to the Defined Benefit System and 1.50% (\$38.56) of Retirement Salary to the employee's 401(k).

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE	TIER1	016	2570.40	2570.40	0.00	0.00	570.37	0.00	0.00
401k			2570.40	2570.40	0.00	0.00	38.56	0.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PE,TIER1,016,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,111111111,Bee,Honey,,,,,2570.40,2570.40,0.00,0.00,570.37,0.00,0.00,0,0,32.13,HBS,
01,9998,401k,,,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,111111111,Bee,Honey,,,,,2570.40,2570.40,0.00,0.00,38.56,0.00,0.00,0,0,32.13,HBS,
```

The principles in this scenario apply to each defined benefit sub-tier, regardless of Tier 1 or Tier 2 status.

Employer Payroll File Definition

Scenario 32: Adjustment: Gross/Retirement Salary Modification

For this scenario, we will assume the current payroll being reported cycle runs from 1/1/2022-1/14/2022 (paid on 1/17/2022) and the adjusted payroll cycle runs from 12/18/2021-12/31/2021 (paid on 1/3/2022).

Honey Bee is a Tier 1 employee who had her salary under-reported by \$700.00 on the last payroll file (ending 12/31/2021). Honey participates in Sub-Tier 11. As a result, the employee is responsible to contribute 6.00%, but the employer has chosen to pick up 1/6 of the member contribution (1%, or \$7.00). So, the member is responsible to contribute 5% (\$35.00). Additionally, the employer must pay 14.46% (\$101.22). Since the employer reconciled the salary discrepancy within 30 days of the original pay period ending date, there is no additional interest due. Additionally, in this particular circumstance, the employer is not changing the previously reported hours.

Since the employer has chosen to include the adjustments with the normal payroll files, this scenario will also show a regular salary of \$2,700.00 with subsequent contributions (1% or \$27.00 in Employer Pickup, 5% or \$135.00 in Employee Post-Tax, and 14.46% or \$390.42 in Employer Pre-Tax for the Public Employee’s Benefit Program).

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE (regular)	TIER1	011	2700.00	2700.00	0.00	135.00	390.42	0.00	27.00
PE (adjust)	TIER1	011	700.00	700.00	0.00	35.00	101.22	0.00	7.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,PE,TIER1,011,REGL,01/01/2022,01/14/2022,01/17/2022,1
02,REGL,111111111,Bee,Honey,,,,,2700.00,2700.00,0.00,135.00,390.42,0.00,27.00,0,80,33.75,HBS,
01,9998,PE,TIER1,011,ADJT,01/01/2022,01/14/2022,01/17/2022,1
02,ADJT,111111111,Bee,Honey,,12/18/2021,12/31/2021,01/03/2022,700.00,700.00,0.00,35.00,101.22,0.00,7.00,0,0,33.75,
HBS,
```

The principles in this scenario apply to each Benefit Program, Tier, Sub-Tier combination (including Savings Plans), regardless of Tier 1 or Tier 2 status.

Employer Payroll File Definition

Scenario 33: Adjustment: DC Over/Under Payment; Roth 401(k)

For this scenario, we will assume the current payroll cycle being reported runs from 1/1/2022-1/14/2022 (paid on 1/17/2022) and the adjusted payroll cycle runs from 12/18/2021-12/31/2021 (paid on 1/3/2022).

Honey Bee is a Tier 1 employee who, on the previous payroll reporting file, had \$75.00 incorrectly placed in her Roth IRA. The money should have been placed in her Roth 401(k), instead. To make this adjustment, the employer will need to supply a negative value for the Roth IRA Benefit Program and an offsetting positive value in the Roth 401(k). At this time, the employer has not identified any other adjustments needing to take place (e.g. to gross/retirement salary, hourly rate, etc.).

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
Roth					0.00	-75.00	0.00	0.00	0.00
R401k					0.00	75.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,2
01,9998,Roth,,,ADJT,01/01/2022,01/14/2022,01/17/2022,1
02,ADJT,111111111,Bee,Honey,,12/18/2021,12/31/2021,01/03/2022,0.00,0.00,0.00,-75.00,0.00,0.00,0.00,0,0,0.00,,
01,9998,R401k,,,ADJT,01/01/2022,01/14/2022,01/17/2022,1
02,ADJT,111111111,Bee,Honey,,12/18/2021,12/31/2021,01/03/2022,0.00,0.00,0.00,75.00,0.00,0.00,0.00,0,0,0.00,,
```

Employer Payroll File Definition

Scenario 34: Adjustment: Leave Event: Military

There are two types of military adjustments we need to address:

1. An employer reclaiming funds when an employee does not return to work after a military leave.
2. An employer remits payment at the conclusion of an employee's military leave.

34.1: Employee Does Not Return From Military Leave

Please contact URS for instructions on how to proceed.

34.2: Employer Pays Full Amount Upon Employee's Return From Military Leave

For the second military leave adjustment type, we will assume the current payroll cycle runs from 1/1/2022-1/14/2022 (paid on 1/17/2022) and the adjusted pay periods began on 8/28/2021 and goes through the end of the pay period which ends on 11/19/2021. During this time, the employer did not report Gross and Retirement Salary (\$1,200.00 per pay period) and also did not make the applicable required contribution payments in Sub-Tier 015. Upon honorable completion of the military service, the employee returned to employment with the employer. The employer made the decision to report Retirement salary and pay required contributions upon the employee's return from military service.³⁰

There were six biweekly pay periods within the stated range. As such, each pay period should be reported with the respective contributions being paid for the pay period. As a check-point, the aggregated reported Retirement Salary was \$7,200.00 and aggregated required contributions should be \$1,329.84 (18.47%) in this scenario.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE (8/28/21-9/10/21)	TIER1	015	0.00	1200.00	0.00	0.00	221.64	0.00	0.00
PE (9/11/21-9/24/21)	TIER1	015	0.00	1200.00	0.00	0.00	221.64	0.00	0.00
PE (9/25/21-10/8/21)	TIER1	015	0.00	1200.00	0.00	0.00	221.64	0.00	0.00
PE (10/9/21-10/22/21)	TIER1	015	0.00	1200.00	0.00	0.00	221.64	0.00	0.00
PE (10/23/21-11/5/21)	TIER1	015	0.00	1200.00	0.00	0.00	221.64	0.00	0.00
PE (11/6/21-11/19/21)	TIER1	015	0.00	1200.00	0.00	0.00	221.64	0.00	0.00

³⁰ There is no need to report Gross Salary because the employee did not earn Gross Salary with the employing organization during their military leave. Report Retirement Salary and required contributions.

Employer Payroll File Definition

Scenario 34: Adjustment: Leave Event: Military (Continued)

It will look like this when reported on the file:

```
00,9999,1
01,9998,PE,TIER1,015,ADJT,08/28/2021,11/19/2021,01/17/2022,6
02,ADJT,111111111,Bee,Honey,,08/28/2021,09/10/2021,09/13/2021,0.00,1200.00,0.00,0.00,221.64,0.00,0.00,0,0,0.00,,
02,ADJT,111111111,Bee,Honey,,09/11/2021,09/24/2021,09/27/2021,0.00,1200.00,0.00,0.00,221.64,0.00,0.00,0,0,0.00,,
02,ADJT,111111111,Bee,Honey,,09/25/2021,10/08/2021,10/11/2021,0.00,1200.00,0.00,0.00,221.64,0.00,0.00,0,0,0.00,,
02,ADJT,111111111,Bee,Honey,,10/09/2021,10/22/2021,10/25/2021,0.00,1200.00,0.00,0.00,221.64,0.00,0.00,0,0,0.00,,
02,ADJT,111111111,Bee,Honey,,10/23/2021,11/05/2021,11/08/2021,0.00,1200.00,0.00,0.00,221.64,0.00,0.00,0,0,0.00,,
02,ADJT,111111111,Bee,Honey,,11/06/2021,11/19/2021,11/22/2021,0.00,1200.00,0.00,0.00,221.64,0.00,0.00,0,0,0.00,,
```

Note: When using the “Pay Upon Return” type, be aware that URS will likely bill the employer for interest due.

Employer Payroll File Definition

Scenario 35: Adjustment: Multiple Pay Periods

For this multi-pay period adjustment, we will assume the current payroll cycle runs from 1/1/2022-1/14/2022 (paid on 1/17/2022) and the adjusted pay periods began on 8/28/2021 and goes through the end of the pay period which ends on 11/19/2021. During this time, the employer reported Gross and Retirement Salary (\$3,700.00 per pay period) and made the applicable required contribution payments in Sub-Tier 015 (18.47% of Retirement Salary, which is \$683.39). After the 11/19/2021 file, the employer discovered the employee's Gross and Retirement Salary was over-reported by \$1,200.00. The employer would like to request a credit of the remitted contributions while also adjusting down the employee's salary for the affected pay periods.

Note: There were six biweekly pay periods within the stated range. Negative adjustments cannot exceed the amount posted or what is available, whichever is less (for example, if there is a downturn in the market and the employee's DC account suffers a loss, the maximum available could be less than what was originally contributed). Due to the affected dollar amount, this adjustment may need to be reviewed by URS before being integrated into the employee's record.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PE (8/28/21-9/10/21)	TIER1	015	-1200.00	-1200.00	0.00	0.00	-221.64	0.00	0.00
PE (9/11/21-9/24/21)	TIER1	015	-1200.00	-1200.00	0.00	0.00	-221.64	0.00	0.00
PE (9/25/21-10/8/21)	TIER1	015	-1200.00	-1200.00	0.00	0.00	-221.64	0.00	0.00
PE (10/9/21-10/22/21)	TIER1	015	-1200.00	-1200.00	0.00	0.00	-221.64	0.00	0.00
PE (10/23/21-11/5/21)	TIER1	015	-1200.00	-1200.00	0.00	0.00	-221.64	0.00	0.00
PE (11/6/21-11/19/21)	TIER1	015	-1200.00	-1200.00	0.00	0.00	-221.64	0.00	0.00

It will look like this when reported on the file:

```
00,9999,1
01,9998,PE,TIER1,015,ADJT,08/28/2021,11/19/2021,01/17/2022,6
02,ADJT,111111111,Bee,Honey,,08/28/2021,09/10/2021,09/13/2021,-1200.00,-1200.00,0.00,0.00,-221.64,0.00,0.00,0,0,0.00,,
02,ADJT,111111111,Bee,Honey,,09/11/2021,09/24/2021,09/27/2021,-1200.00,-1200.00,0.00,0.00,-221.64,0.00,0.00,0,0,0.00,,
02,ADJT,111111111,Bee,Honey,,09/25/2021,10/08/2021,10/11/2021,-1200.00,-1200.00,0.00,0.00,-221.64,0.00,0.00,0,0,0.00,,
02,ADJT,111111111,Bee,Honey,,10/09/2021,10/22/2021,10/25/2021,-1200.00,-1200.00,0.00,0.00,-221.64,0.00,0.00,0,0,0.00,,
02,ADJT,111111111,Bee,Honey,,10/23/2021,11/05/2021,11/08/2021,-1200.00,-1200.00,0.00,0.00,-221.64,0.00,0.00,0,0,0.00,,
02,ADJT,111111111,Bee,Honey,,11/06/2021,11/19/2021,11/22/2021,-1200.00,-1200.00,0.00,0.00,-221.64,0.00,0.00,0,0,0.00,,
```

Employer Payroll File Definition

Scenario 36: Miscellaneous: Off-Cycle Bonuses

Honey Bee works as a Tier 1 Public Safety Officer. She was recently awarded a \$500.00 bonus. This particular bonus was not performance-based and as such, was not eligible to be counted toward the public safety officer’s Retirement Salary – however, it does increase the reported Gross Salary for Savings Plan purposes. This bonus was awarded to her outside the normal payroll reporting cycle and is being reported to inform URS of the increased salary. This contribution type does not affect the employee’s service credit and there are no contributions due from the employer or employee.

Here is another way to visualize the scenario:

Benefit Program	Tier	Sub-Tier	Gross Salary	Retirement Salary	Employee Pre-Tax	Employee Post-Tax	Employer Pre-Tax	Employer Additional	Employer Pickup
PS	TIER1	042	500.00	0.00	0.00	0.00	0.00	0.00	0.00

It will look like this when reported on the file:

```
00,9999,1
01,9998,PS,TIER1,042,REGL,12/15/2021,12/15/2021,12/16/2021,1
02,SPPY,111111111,Bee,Honey,,,,,500.00,0.00,0.00,0.00,0.00,0.00,0.00,0,0,0.00,,
```

Employer Payroll File Definition

Appendix D: Definitions and Clarifications

Retirement System vs. Savings Plan

Retirement Systems typically refer to defined benefits (e.g. pension), sometimes shortened to 'System' or 'DB'. The Savings Plans refer to the Defined Contribution Plan, sometimes shortened to 'Plan' or 'DC'.

Payroll Detail Transaction Types

- **Regular Transaction Type (REGL):** the most common form of Payroll Detail transactions. These are transactions that appear within a Payroll Header and define the payroll transaction for an employee, including reported salary and contributions for the reporting period. Regular Payroll Detail transactions will be reported for the same reporting period as the corresponding Payroll Header. Regular transactions are the default transaction type when a new Payroll Detail record is created.
- **Adjustment Transaction Type (ADJT):** used to correct erroneous payroll transactions, including those transactions that were not reported for a previous reporting period. Adjustment Transactions can be for a single reporting period or span across multiple payroll reporting periods (if there is a time range for which the adjustment applies, the employer will need to submit individual adjustment records for each affected pay period)..
- **Special Pay Transaction Type (SPPY):** used to report off-cycle pay for a member, such as a bonus. Special Pay Transactions can be for a single reporting period or span across multiple reporting periods. This transaction type does not have service credit tied to it. This transaction type will likely be used infrequently. (Special Pay= anything that doesn't fall into regular pay category. We don't enforce the rules, we do allow contributions on special pay. Gross salary is required, Retirement salary isn't required on special pay. Can be used for required and non-required bonus, term payouts, etc.).
- **Service Purchase/Redeposit Transaction Type (SEPC):** used when an Employer deducts a payment from a member's pay to cover the cost of a Service Credit Purchase. These transactions are generally ongoing transactions that repeat every pay period for a specified timeframe. Example: Military Leave.
- **DC Loan Transaction Type (DCLN):** used when an Employer deducts a payment from a member's pay to cover the payment for a DC Loan. These transactions are generally ongoing transactions that repeat every pay period for a specified timeframe.

Employer Payroll File Definition

Contribution Fields

The contribution fields are used differently, based upon the Benefit Program Type is Defined Benefit (Pension) or Defined Contribution (Savings Plans).

- **Employee Pre-tax:** Applies primarily to DC
 - Member pre-tax contributions to Savings Plans like the 401(k)
- **Employee Post-tax:** Applies to both DB and DC
 - Member contributions to the DB System
 - Member DB Service Purchase payments and DC Loan repayments
 - Member after-tax contributions to Savings Plans like the Roth 401(k)
- **Employer Pre-Tax:** Applies to both DB and DC
 - Employer-required contributions (per [Title 49, Utah Code Annotated](#)) to the DB System
 - Employer-required contributions (per [Title 49, Utah Code Annotated](#)) to an employee's Savings Plan like a 401(k)
- **Employer Additional:** Applies to DC only
 - Employer contributions to a member's Savings Plan that are in excess to the minimum required by [Title 49, Utah Code Annotated](#).
- **Employer Pickup:** Applies to DB only
 - Money the employer contributes to the DB System to fulfill the employee's (not employer's) required amount. The Employer Organization needs to take and deliver formal action to URS before money can be placed in this category.
 - Additionally, if an employer is "picking up" any Tier 2 Public Safety DB Hybrid contributions, the employer will need to contribute the same pickup amount into Tier 2 DC Only member's 401(k)'s. For instance, the employer picks up 50% of Johnny's obligation, a Tier 2 DB Hybrid Public Safety Officer. The employer would need to contribute 50% into Jane's Tier 2 DC Only account (because she is also a Public Safety Officer).
- **Pay Rate Type**
 - This field helps URS understand the type of the compensation being reported. For instance, if the employee is being paid on a daily basis, the Daily Base Salary pay rate type appropriate. Most employees will either be compensated on an hourly or annual basis (Hourly Base Salary or Annual Base Salary, respectively).
 - The Base Salary component of these definitions is key because some Retirement Systems (like Public Safety) are very clear about reporting base salary in the Retirement Salary fields (so, overtime in those systems may or may not be reported, depending on the base hours – and subsequently, the base salary – that was declared to URS).

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Appendix E: Change Log

Note: Stylistic and immaterial updates (e.g., page numbering updates, grammatical or spelling corrections, etc.) are not noted below.

Date	Changes	Location
06/09/2023	Changed the detail (02 record) transaction type in the example from 'REGL' to 'SPPY'.	Scenario 36
06/26/2023	Added sub-section titled 'Contribution Categories' with supporting grid.	Appendix C: Contribution Categories
08/15/2023	Changed the reference of Roth 401(k) from Employee Pre-Tax to Employee Post-Tax in the description section of the scenario.	Scenario 1
08/15/2023	Corrected the Employee Pre-Tax, Employee Post-Tax, and Employer Pre-tax amounts for the Roth IRA and 401(k) examples in the sample.	Scenario 9
08/15/2023	Changed the amount = \$253.33 in the grid from the Employer Pre-tax field to the Employer Additional field.	Scenario 20
08/15/2023	Corrected the member contribution for the adjustment (from \$135.00 to \$35.00) in the description section of the scenario.	Scenario 32
08/16/2023	Corrected the Employer Additional amount in the Grid to match the description and file format examples (changed from \$120.00 to \$0.00).	Scenario 26
08/16/2023	Changed Footer from 0.5" to 0.3" from bottom so we can store more information on the page. This may impact the page numbers. Where needed, please reference Scenario IDs and not page numbers (as they may change), but the Scenario IDs will largely stay the same over time.	Page Footer
08/17/2023	Updated the verbiage in the description for the employee Roth 401(k) contribution from Employee Pre-Tax to Employee Post-Tax.	Scenario 2
08/21/2023	Updated pre-tax and post-tax example in grid for Traditional IRA contributions.	Appendix C: Contribution Categories
08/23/2023	Added notes about Sub-Tiers 074 and 077 being phased out, effective July 1, 2024.	Appendix B: Sub-Tier Values
08/24/2023	Removed a conflicting example for Carpenter Bee's Roth IRA contribution (Detail Record) in the file example.	Scenario 9
08/25/2023	Added footnote reference to 49-22-301(3).	Scenario 6
08/25/2023	Added footnote reference to 49-22-301(3).	Scenario 7
08/29/2023	Added Retirement Salary and subsequent required employer contributions to both the DB Hybrid System and DC Plan.	Scenario 12
09/07/2023	Correcting scenario title date typo (it said July 1, 2022 instead of July 1, 2010).	Scenario 20
09/14/2023	Updated Detail Fields 11-16 Required attribute from 'No' to 'Maybe' and a note in the Description field referring to the Scenarios for more details.	Payroll Detail
09/14/2023	Updated Detail Field 19 to encourage adding a valid/current pay rate value.	Payroll Detail
09/14/2023	Corrected sub-tier in file example (from 016 to 011) for both the REGL and ADJT Header Records.	Scenario 32
09/14/2023	Removed Gross Salary from Scenario 34.2 and added clarifying footnote.	Scenario 34.2
10/2/2023	Added Table of Contents	Table of Contents
11/7/2023	Refined Scenario 1's pre-tax and post-tax description for the 401(k)	Scenario 1

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Date	Changes	Location
12/5/2023	Added file naming convention guidelines	General Information
12/12/2023	Added additional information to the Sub-Tier Values table, Comments column.	Appendix B: Sub-Tier Values
3/28/2024	Clarified verbiage for consistency in Scenario 10.	Scenario 10
4/19/2024	Clarified file transmission verbiage to state SFTP instead of FTP.	General Information
4/19/2024	Clarified that values in Field 18, "Hours Worked" shall be whole numbers.	Payroll Detail Section
4/19/2024	Clarified the description of Field 2, "Reporting Organization Code".	Payroll Summary Section
4/19/2024	Clarified the description of Field 2, "Employer Organization Code".	Payroll Header Section
4/19/2024	Added additional cross-references to Appendices A and B throughout document, but mostly in Payroll Header Section.	Payroll Header Section