

REPORTING ENTITY PAYMENT FOR NON-OASDI MEMBERS

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REPORTING ENTITY PAYMENT FOR NON-OASDI MEMBERS

- The purpose of the *Reporting Entity Payment for Non-OASDI Members* is to report on a monthly basis the total amount of salary paid to members for whom the employer does not pay Social Security and to pay 1.5% of that salary as a contribution to TRS under Senate Bill 1458.
- If the position is subject to the state minimum salary schedule, the 1.5% contribution is due only on the salary amount up to the adjusted state minimum.



REPORT AND TEXNET DEPOSIT DUE DATE

- Submit the *Reporting Entity Payment for Non-OASDI Members* each month, September through August.
- The monthly report and contributions are due to TRS by the 6th of the month following the close of the calendar month for which the report is prepared.
- Monthly deposits (contributions) are remitted to TRS through the State Comptroller using the Texas Network for Electronic Transfers (TEXNET). Deposits must be transmitted via TEXNET no later than 6:00 p.m., Austin time, on the 6th of the month following the close of the calendar month for which the deposits are due.
- *If the 6th falls on a weekend or a Federal holiday*, the TEXNET Deposit and Signature component must be transmitted no later than 6:00 p.m. the previous business day.



REPORT COMPONENTS

- Signature
- TEXNET Deposit

A Detail file is not a required component of the *Reporting Entity Payment for Non-OASDI Members report*. However, the reporting entity is responsible for retaining the detailed data along with supporting documentation which may be needed for future reference or audit.



REPORT COMPONENTS, CONTINUED

Signature – used to report and certify the total amount of salaries paid to members for whom the employer does not pay Social Security and the total amount of contributions due. If the member's position is subject to the state minimum salary schedule, contributions are due only on the salary amount up to the adjusted state minimum.

- (1) The Signature is an electronic signature.
- (2) A Signature may only be submitted by a TRAQS user who has Signature authority.



REPORT COMPONENTS, CONTINUED

TEXNET Deposit – 1.5% of the salary amount paid to TRS members for whom the reporting entity does not contribute to Social Security. If the position is subject to the state minimum salary schedule, the reporting entity will remit 1.5% of the salary up to the adjusted state minimum for that position.

- Use the “Query” function of TRAQS to view the result of the TEXNET transmission. The result will be available the business day following the TEXNET settlement date.



TEXNET DEPOSIT AND DISTRICT LEDGER BALANCE

- Use the “Query” function of TRAQS to view the “District Ledger Balance” on the History Detail screen.
- The *Reporting Entity Payment for Non-OASDI Members Report* will reach the “Completed” status when the TEXNET Deposit and “District Ledger Balance” are equal to or greater than the amount indicated by the TRS-accepted Signature.
- The report status of “Completed” must be reached every month.



TEXNET DEPOSIT AND DISTRICT LEDGER BALANCE, CONTINUED

- If the TEXNET Deposit for *Reporting Entity Payment for Non-OASDI Members* contains more money than the Signature component indicates, the overage will be shown in the “District Ledger Balance” on the History Detail screen AFTER the report reaches the “Completed” status.

- When an overage occurs, reduce the amount of the TEXNET Deposit for that particular fund type the next month

OR

Submit a prior month adjustment on the next month’s Signature component to apply the overage.

- If the TEXNET Deposit contains less money than the Signature component indicates, send an additional TEXNET Deposit for the balance due.



ERROR MESSAGES

- Use the “Query” function of TRAQS to view possible Error Messages AFTER each submission.
- An Error Message is fatal.
- Read the Error Message to determine the corrective action required.



PRIOR MONTH ADJUSTMENTS

- The Signature component contains the adjustments for salaries and contributions reported in error.
- The total of all prior month adjustments must be shown on the “Prior Month Adjustment” line of the Signature.
 - The reporting entity is responsible for retaining detailed data along with supporting documentation which may be needed for future reference or audit.
- A positive adjustment is understood.
- A negative adjustment requires a minus sign.



HELPFUL HINTS

- “Query” each day until the Report Status of “Completed” has been reached.
- Each month’s *Reporting Entity Payment for Non-OASDI Members Report* must reach the Report Status of “Completed” before the next month’s report can reach the Completed status.

