

Report Formating Guide

For Higher Education Reporting Employers



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Table of Contents

1	Introduction	3
2	Employee Data Report	6
	Description	6
	Report Naming Convention	6
	Acceptable Record Types	6
	Sample File Format	6
	Header Row Format	7
	Record Type Formats	7
	ED20	7
	ED25	10
	ED40	15
	ED45	22
	ED90	32
3	Regular Payroll Report for Higher Education	36
	Description	36
	Report Naming Convention	36
	Acceptable Record Types	36
	Sample File Format	37
	Header Row Format	37
	Record Type Formats	44
	RP20	44
	RP25	50
4	Employment after Retirement Report	60
	Description	60
	Report Naming Convention	60
	Acceptable Record Types	60
	Sample File Format	61
	Header Row Format	61
	Record Type Formats	63
	ER20	63
	ER25	66
	ER27	70
5	Country Codes	77

1 Introduction

The *Report Formatting Guide for Reporting Employers* identifies the report fields that reporting entities and their software providers need to use when they submit reports.

Each section of this guide outlines a different report with the following information:

- **Description:** A brief description of the report.
- **Report Naming Convention:** The acceptable name designation for the report.
- **Acceptable Record Types:** The record types used in the report and the intended uses for each of those types.
- **Sample file format:** A screenshot showing a portion of a sample report file.
- **Header Row Format:** A table that shows the format of the report's header row, which must be the first row of the report file. The total records reported in the header row should match the number of records contained in the associated report. For example, if a Regular Payroll report contains five RP20 records and five RP25 records, the total number of records reported in the header row should be 10.
- **Record Type Formats:** Tables describing the format of each record type that is used in the report.

The Header and Record Type tables contain the following information for each data element:

- **Data Element Name:** The common name for the data contained in a specific position on a row. Within a table, the data elements are listed in the order that they must appear on a row.
- **Required?:** Indicates whether a data element must include actual information about an employee or retiree.
 - This column is marked “Yes” when a data element must include actual information about an employee or retiree. Not including actual information for a data element marked as “Yes” will cause a validation error.
 - This column is marked “No” when the data element can be padded with spaces or zeroes without causing a validation error. See the definition for the “Length” column, below, for more information about padding a field that is not required.
 - If the “Yes” or “No” designation for this column is followed by an asterisk (*), then the Definition column for that data element contains an exception to the rule about whether the element is required. In the Definition column, the statement that defines the exception is preceded with an asterisk. For example, the row below shows the Hourly Rate data element. The Required column is marked as “Yes*,” indicating that the actual hourly rate must be reported for an employee, but that the Definition column contains an exception to that rule. Here, the exception is that the Hourly Rate should be padded with zeroes for salaried employee instead of being filled with a dollar amount.

Hourly Rate	Yes*	9	5	141	145	Yes	99999	For hourly employees, their normal hourly rate of pay, entered without the dollar sign (\$), commas, or a decimal point. * For salaried employees, pad with zeroes
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- **Alphanumeric (X) or Numeric (9):** Identifies whether the data element is expected to contain alphanumeric or numeric characters.
 - Elements that allow alphanumeric characters are designated with an X. Alphanumeric characters can be upper or lower case letters A-Z and/or the numbers 0-9. If a data element is designated as alphanumeric but allows for special characters, such as hyphens or apostrophes, the acceptable special characters will be listed in the Description column for that element.
 - Elements that allow for only numeric characters are designated with a 9. The characters in that element can only be the numbers 0-9.

- **Length:** The number of positions on a row that are allotted for the data element. Information for each data element should always be entered starting at that element's Beginning Position, as described below.

When the information reported for a data element falls short of the element's Ending Position, the extra length should be padded with spaces or zeroes, depending on whether the field accepts alphanumeric or numeric characters.

- Pad alphanumeric values with spaces to the right of the reported information. For example, if the Length of an element is 10 and the information reported is AAAA, the extra six positions for that element must be spaces: "AAAA ".
- Pad numeric values with zeroes entered to the left of the reported information. For example, if the Length of the element is 10 and the information reported is 1234, the six extra positions must be zeroes: "0000001234"

When a data element is optional, or is required but not applicable to a specific type of reporting employer, pad the field as described above.

- **Beginning Position:** The character position in a row in which information is expected to start. For example, if an element has a beginning position of 5, the entry must start at the fifth character of that row, including spaces.
- **Ending Position:** The position in a row with the last character expected for an element. For example, if an element has an ending position of 10, the entry must end at the tenth character of that row, including spaces.
- **Implied Decimal?:** Indicates whether the reported information includes decimal values. This is typically used to show the number of cents in a dollar amount.
 - This column is marked "No" if the data does not include decimals.
 - This column is marked "Yes" if the data does include decimals. If data includes decimals, **do not** enter the decimal point. Instead, the system will assume that the final two digits of the information reported for this data element are the digits that

follow the decimal point. For example, if an element with a Length of 8 requires a dollar amount and the amount to report is \$2345.67, the entry is padded with zeroes to the left of the information and the decimal point is implied, so the value would be 00234567.

- **Format:** A description of the expected format for a data element. For example, the Gender Code data element is designated as alphanumeric, but the only acceptable values that can be reported are “M” for male or “F” for female. The format column for that element specifies that the data reported for that element must be M or F.
- **Description:** A detailed description of the data element.

2 Employee Data Report

Description: The Employee Data Report identifies new and adjusted records that include employee demographic information, employment and position information, and employee termination information. Employee Data records must be submitted for all employees, regardless of TRS membership status. Reporting Employers must submit an ED20 record for all new employees, including previous employees who terminated and have been rehired. This requirement does not apply to retirees. Retirees should NOT be included on the ED report.

This report is submitted as a text (.txt) file that contains a header row and a row for each included record. This report must be submitted as a text (.txt) file that contains a header row and a row for each included record. The RE will receive an error on the file upload if the file type is not a .txt file.

Report Naming Convention: The text (.txt) file for this report can be named using any convention that makes sense to the reporting employer. It is recommended, however, that a report name contains the report type, the employer's TRS-Assigned Reporting Employer Number, and the month and year of the reporting period.

Acceptable Record Types

Record Type	Purpose
Header Row	Used to present summary information about the records contained in the report. The total number of records reported in the header row must be equal to the total number of ED20, ED25, ED40, ED45, and ED90 records.
ED20	Used to report new person demographic information.
ED25	Used to report adjustments to an employee's person, address and contact information.
ED40	Used to report new employment and position records.
ED45	Used to report employment and position adjustment records.
ED90	Used to report employment termination records.

Sample File Format

When reporting information for an employee using any of the record types above, each record must be on its own row. Rows are separated by a carriage return and a line feed (<CR> <LF>). If a report contains multiple records for the same employee, those records must appear in the following order: ED20, ED25, ED40, ED45, ED90.

Note: Only the first 120 positions of a sample report are shown in the following screenshot:

1234122014000000005	← Header Row	Adam	101 Main St	← ED20 Record
ED2522233444402141980FThomson	←	Ann	222334444	← ED25 Record
ED403344555512251975FJones	←	YN12012014121520141231201501005NMH001550		← ED40 Record
ED4544455666605311965MGarcia	←	NN0101201402012014123120140532FNYS002125		← ED45 Record
ED905556677709011984MAllan	←	12012014E112014003575025		← ED90 Record
		Lisa		
		Sally		
		Esteban		
		Paul		

Header Row Format

The table below describes the format for the header row of an Employee Demographic Report:

ED Header Row Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
TRS Assigned Reporting Employer (RE) Number	Yes	9	4	1	4	No	9999	The employer's four-digit, TRS-assigned ID number.
Report Period	Yes	9	6	5	10	No	MMYYYY	The month and year of the report, in the MMYYYY format.
Total Number of Detail Records	Yes	9	9	11	19	No	999999999	The number of records included in the report.

Record Type Formats

ED20: The table below describes the format for an ED20 record to report the person, address and contact information for an employee who has not been reported to TRS previously by the RE.

Note: When information is reported for a field, it must be padded to its full length. Left pad numeric fields with 0. Right pad alphanumeric fields with spaces.

Note: For fields that are optional and no information is being reported, or that are required but not applicable to a specific type of reporting employer, pad the field as described above.

Note: If an employee's name consists of only one name, it must be placed in the "Last Name" field and the other name fields must be padded with spaces.

ED20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Record Type Code	Yes	X	4	1	4	No	ED20	Indicates that the information on the row is an ED20 record type.

Employee Data Report

ED20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Employee Identification Number	Yes	X	9	5	13	No	SSN Format: 999999999 OR TRS Temporary ID format: XX9999999	The employee's Social Security Number or TRS temporary ID. Do not use an employer-issued ID number. If the employee's SSN is not available, contact TRS to obtain a TRS temporary ID to use in its place.
Date of Birth	Yes	9	8	14	21	No	MMDDYYYY	The employee's date of birth in the MMDDYYYY format.
Gender Code	Yes	X	1	22	22	No	M or F	The employee's gender, either M or F. (M = Male and F = Female)
Last Name	Yes	X	30	23	52	No		The employee's last name as it appears on their Social Security Card. A person who has only one name must have that name reported in the Last Name field. Hyphens, apostrophes, and spaces are acceptable.
First Name	No	X	25	53	77	No		The employee's first name as it appears on their Social Security Card. Hyphens, apostrophes, and spaces are acceptable. First Name must be padded blank if employee has no first name, or has their first name listed as FNU (first name unknown) on their Social Security Card.

ED20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Middle Name	No	X	25	78	102	No		The employee's middle name as it appears on their Social Security Card. Hyphens, apostrophes, and spaces are acceptable.
Generation	No	X	4	103	106	No	I, II, III, IV, V, VI, VII, VIII, IX, X, XI, JR, or SR	The employee's generational indicator as it appears on their Social Security Card, if any.
Address Line 1	Yes	X	50	107	156	No		The first line of the employee's address, which typically includes the building number and street name.
Address Line 2	No	X	50	157	206	No		The second line of the employee's address, which typically includes the apartment or suite information, if any.
Open	No	X	50	207	256	No		Do not use. Reserved for future use.
City	Yes	X	20	257	276	No		The city of the employee's address. Hyphens, apostrophes, and spaces are acceptable
State	Yes*	X	2	277	278	No		The two-letter postal abbreviation for the state of the employee's address. *Only applicable for US addresses. Fill with spaces for foreign addresses.
ZIP5	Yes*	9	5	279	283	No	99999	The five-digit ZIP code for the employee's address. *Only applicable for US addresses. Fill with zeroes for foreign addresses.

Employee Data Report

ED20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
ZIP4	No	9	4	284	287	No	9999	The +4 portion of the ZIP code for the employee's address. Only applicable for US addresses. Fill with zeroes for foreign addresses.
Province	No	X	20	288	307	No		The province of an employee's address. For foreign addresses only. Fill with spaces for US addresses.
Country	No	X	4	308	311	No		Pad the first position of this field with a space followed by the three-letter ISO 3166-1 alpha-3 code for the employee's country of residence. For foreign addresses only. Fill with spaces for US addresses.
Postal Code	No	X	10	312	321	No		The postal code for an employee's address. For foreign addresses only. Fill with spaces for US addresses.
Work Email Address	No	X	100	322	421	No	name@domain.com	The employee's work email address.
Primary Phone Number	No	9	10	422	431	No	9999999999	The employee's full, 10-digit phone primary number, including the three-digit area code plus the seven-digit phone number entered without parentheses or hyphens.

ED25: The table below describes the format for an ED25 record that is used to report adjustments to an employee's demographic information.

Note: When information is reported for a field, it must be padded to its full length. Left pad numeric fields with 0. Right pad alphanumeric fields with spaces.

Note: For fields that are optional and no information is being reported, or that are required but not applicable to a specific type of reporting employer, pad the field as described above.

Note: For an ED25 record, all “Original” fields must be populated and only the “New” fields that are being changed should be completed. Leave “New” fields blank when previously reported data is still correct. If deleting the contents of a field, pad the “New” field with ‘X’s for its entire length. Deleting the entire field applies to the First Name, Middle Name, and Generation fields only.

TRS is not updating addresses through ED25 records. Addresses must be updated by the member through either MyTRS or with a form TRS358 mailed to TRS.

ED25 Data Element Name	Required?	Alphanumeric (x) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Record Type Code	Yes	X	4	1	4	No	ED25	Indicates that the information on the row is an ED25 record type.
Original Employee Identification Number	Yes	X	9	5	13	No	SSN Format: 999999999 OR TRS Temporary ID format: XX9999999	The employee's Social Security Number or TRS temporary ID as it was last reported.
Original Date of Birth	Yes	9	8	14	21	No	MMDDYYYY	The employee's date of birth in the MMDDYYYY format, as it was last reported.
Original Gender Code	Yes	X	1	22	22	No	M or F	The employee's gender, either M or F, as it was last reported. (M = Male and F = Female)
Original Last Name	Yes	X	30	23	52	No		The employee's last name as it was last reported. A person who has only one name must have that name reported in the Last Name field. Hyphens, apostrophes, and spaces are acceptable.
Original First Name	No	X	25	53	77	No		The employee's first name as it was last reported. Hyphens, apostrophes, and spaces are acceptable.

Employee Data Report

ED25 Data Element Name	Required?	Alphanumeric (x) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Original Middle Name	No	X	25	78	102	No		The employee's middle name as it was last reported. Hyphens, apostrophes, and spaces are acceptable.
Original Generation	No	X	4	103	106	No	I, II, III, IV, V, VI, VII, VIII, IX, X, XI, JR, or SR	The employee's generational indicator as it was last reported, if any.
New Employee Identification Number	No	X	9	107	115	No	SSN Format: 999999999 OR TRS Temporary ID format: XX9999999	The employee's new Social Security Number or TRS temporary ID. Do not use an employer-issued ID number. If the employee's SSN is not available, contact TRS to obtain a TRS temporary ID to use in its place.
New Date of Birth	No	X	8	116	123	No	MMDDYYYY	The employee's new date of birth in the MMDDYYYY format.
New Gender Code	No	X	1	124	124	No	M or F	The employee's new gender, either M or F. (M = Male and F = Female)
New Last Name	No	X	30	125	154	No		The employee's new last name as it appears on their Social Security Card. A person who has only one name must have that name reported in the Last Name field. Hyphens, apostrophes, and spaces are acceptable.

ED25 Data Element Name	Required?	Alphanumeric (x) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
New First Name	No	X	25	155	179	No		The employee's new first name as it appears on their Social Security Card. Hyphens, apostrophes, and spaces are acceptable. First Name must be padded blank if employee has no first name, or has their first name listed as FNU (first name unknown) on their Social Security Card.
New Middle Name	No	X	25	180	204	No		The employee's new middle name as it appears on their Social Security Card. Hyphens, apostrophes, and spaces are acceptable.
New Generation	No	X	4	205	208	No	I, II, III, IV, V, VI, VII, VIII, IX, X, XI, JR, or SR	The employee's new generational indicator as it appears on their Social Security Card, if any.
New Address Line 1	No	X	50	209	258	No		The first line of the employee's new address, which typically includes the building number and street name.
New Address Line 2	No	X	50	259	308	No		The second line of the employee's new address, which typically includes the apartment or suite information, if any.
Open	No	X	50	309	358	No		Do not use. Reserved for future use.
New City	No	X	20	359	378	No		The city of the employee's new address. Hyphens, apostrophes, and spaces are acceptable

Employee Data Report

ED25 Data Element Name	Required?	Alphanumeric (x) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
New State	No	X	2	379	380	No		The two-letter postal abbreviation for the state of the employee's new address. Only applicable for US addresses.
New ZIP5	No	X	5	381	385	No	99999	The five-digit ZIP code for the employee's new address. Only applicable for US addresses.
New ZIP4	No	X	4	386	389	No	9999	The plus-4 portion of the ZIP code for the employee's new address. Only applicable for US addresses.
New Province	No	X	20	390	409	No		The province of an employee's new address. For foreign addresses only
New Country	No	X	4	410	413	No		Pad the first position of this field with a space followed by the three-letter ISO 3166-1 alpha-3 code for the employee's country of residence. For foreign addresses only.
New Postal Code	No	X	10	414	423	No		The postal code for an employee's new address. For foreign addresses only.
New Work Email Address	No	X	100	424	523	No	name@domain.com	The employee's new work email address.
New Primary Phone Number	No	X	10	524	533	No	9999999999	The employee's new, full, 10-digit primary phone number, including the three-digit area code plus the seven-digit phone number, entered without parentheses or hyphens.

ED40: The table below describes the format for an ED40 record that is used to report new employment and position records.

This record provides contract and position information on each employee prior to the start of employment and prior to the submittal of regular payroll records for the first time.

Additionally, this record is to be submitted as follows:

- (1) In July for employees who have contracts or work agreements that begin in July;
- (2) In August for employees who have contracts or work agreements that begin in August;
- (3) In September for employees who have standard (September through August) contracts or work agreements,
- (4) During the year when new employees are added to payroll. An ED20 record should also be sent in the same month, AND
- (5) Any time a person begins a new position, including summer school.

If a person performs multiple jobs, they should have multiple ED40 records submitted. However, if multiple jobs fall within the same position code (01, 02, 03, 04, 05, 06, 07, 09), only one record may be submitted per position code. In that instance, the ED40 record should include information on the employee's primary position.

If a person is substituting for your RE, and that person substitutes in multiple position codes, submit only one ED40 for their primary position code.

The position codes are as follows:

- **Professional/Administrative (01)** – (Examples: Chancellor, Dean, President, Superintendent, Principal, Attorney, Accountant, Director, Administrator, etc.)
- **Teacher, Full-Time Librarian (02)**
- **Support Staff-Other (03)** – (Examples: Aide, Clerk, Security, Maintenance, Groundskeeper, Secretary, Computer Operator, etc.)
- **Bus Driver (04)**
- **Full-Time Nurse/Counselor (05)**
- **Peace Officer (06)**
- **Support Staff-Food Service Worker (07)**
- **Summer School (09) (ISDs and charter schools only)**

Note: When information is reported for a field, it must be padded to its full length. Left pad numeric fields with 0. Right pad alphanumeric fields with spaces.

For fields that are optional and no information is being reported, or that are required but not applicable to a specific type of reporting entity, pad the field as described above.

Employee Data Report

ED40 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Record Type Code	Yes	X	4	1	4	No	ED40	Indicates that the information on the row is an ED40 record type.
Employee Identification Number	Yes	X	9	5	13	No	SSN Format: 999999999 OR TRS Temporary ID format: XX9999999	The employee's Social Security Number or TRS temporary ID. Do not use an employer-issued ID number. If the employee's SSN is not available, contact TRS to obtain a TRS temporary ID to use in its place.
Date of Birth	Yes	9	8	14	21	No	MMDDYYYY	The employee's date of birth in the MMDDYYYY format.
Gender Code	Yes	X	1	22	22	No	M or F	The employee's gender, either M or F. (M = Male and F = Female)
Last Name	Yes	X	30	23	52	No		The employee's last name as it appears on their Social Security Card. A person who has only one name must have that name reported in the Last Name field. Hyphens, apostrophes, and spaces are acceptable.
First Name	No	X	25	53	77	No		The employee's first name as it appears on their Social Security Card. Hyphens, apostrophes, and spaces are acceptable. First Name must be padded blank if employee has no first name, or has their first name listed as FNU (first name unknown) on their Social Security Card.

ED40 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Middle Name	No	X	25	78	102	No		The employee's middle name as it appears on their Social Security Card. Hyphens, apostrophes, and spaces are acceptable.
Generation	No	X	4	103	106	No	I, II, III, IV, V, VI, VII, VIII, IX, X, XI, JR, or SR	The employee's generational indicator as it appears on their Social Security Card, if any.
TRS Membership Eligibility Flag	Yes	X	1	107	107	No	Y or N	Indicates whether the employee is eligible for TRS membership, either Y or N. (Y = Yes and N = No)
Entitled to group benefit coverage under ERS/UT/A&M	Yes*	X	1	108	108	No	Y or N	Indicates whether the employee is entitled to group insurance coverage as a result of retirement from ERS (Employee Retirement System), UT (University of Texas), or A&M, and is now in a TRS-eligible position. (Y = Yes and N = No) * Only applicable to ISD, Charter School, and Service Center employees. Field should be padded with a space by Higher Education institutions and State Agencies.
Employment Start Date	Yes	9	8	109	116	No	MMDDYYYY	The most recent date that employee began employment with their current employer, in the MMDDYYYY format.
Beginning Date of Contract/Work Agreement	Yes	9	8	117	124	No	MMDDYYYY	The beginning date of the current school/fiscal year contract/work agreement, in the MMDDYYYY format.

Employee Data Report

ED40 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Ending Date of Contract/Work Agreement	Yes	9	8	125	132	No	MMDDYYYY	The ending date of the current school/fiscal year contract/work agreement, in the MMDDYYYY format.
Position Code	Yes	9	2	133	134	No	01, 02, 03, 04, 05, 06, 07, or 09	The code for the employee's primary position, either: 01 = Professional/Administrative 02 = Teacher or Full-time Librarian 03 = Support Staff-Other 04 = Bus Driver 05 = Full-time Nurse/Counselor 06 = Peace Officer 07 = Support Staff-Food Service Worker 09 = Summer School (ISDs and charter schools only)
Full-Time Equivalent (FTE)	Yes	9	2	135	136	No	Any number 30-40, inclusive, or 00 if no full-time equivalent.	The number of hours per week that the employee must work to be considered full-time in their primary position, entered as any number from 30-40. If the employee's position doesn't have a full-time equivalent, enter 00.

ED40 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Employment Type	Yes	X	1	137	137	No	S, P, F, M, or D.	<p>A code for the type of the employee's employment.</p> <p>For ISD, Charter School, or Service Center employees, the codes are:</p> <p>S = Substitute P = Less than Half-Time F = Half-Time or more M = Temporary</p> <p>For Higher Education employees, the codes are:</p> <p>S = Substitute P = Less than Half-Time F = Half-Time or more M = Temporary D = Student Employment</p> <p>For TRS employees, the codes are:</p> <p>P = Less than Half-Time F = Full-Time M = Temporary</p>
Adjunct Faculty	No	X	1	138	138	No	Y or N	<p>Indicates whether the employee is an adjunct faculty member.</p> <p>(Y = Yes and N = No)</p> <p>Only applicable to Higher Education. Other institutions should pad this field with a space.</p>

Employee Data Report

ED40 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
RE Pays Social Security	Yes*	X	1	139	139	No	Y, N, or M	Indicates whether social security is paid by the reporting employer, either: Y, N, or M (Y = Yes, N = No, and M = Medicare Only) Only applicable to ISD, Charter School, and Service Center employees. Other institutions should pad this field with a space.
Pay Unit/Salary Flag	Yes	X	1	140	140	No	H or S	Indicates whether the employee is hourly or salary, either H or S. (H = Hourly and S = Salary)
Hourly Rate	Yes*	9	5	141	145	Yes	99999	For hourly employees, their normal hourly rate of pay, entered without the dollar sign (\$), commas, or a decimal point. * For salaried employees, pad with zeroes.
Non-Standard Work Week	Yes	X	1	146	146	No	Y or N	Indicates whether the employee is currently working a non-standard work week, either Y or N. An employee working a non-standard work week is regularly scheduled to work fewer than 5 days per week (Y = Yes and N = No)

ED40 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
ORP Eligible Position	No	X	1	147	147	No	Y or N	Indicates whether the employee is working in an Optional Retirement Program-eligible position, either Y or N. (Y = Yes and N = No) Only applicable to Higher Education. Other institutions should pad this field with a space.
ORP Eligibility Date	No	9	8	148	155	No	MMDDYYYY	The date the employee became eligible for Optional Retirement Program, in the MMDDYYYY format. Only applicable to Higher Education. Other institutions should pad this field with zeroes.
ORP Vested Flag/Indicator	No	X	1	156	156	No	Y or N	Indicates whether the employee has vested in Optional Retirement Program, either Y or N. (Y= Yes and N = No) Only applicable to Higher Education. Other institutions should pad this field with a space.

ED45: The table below describes the format for an ED45 record that is used to report employment and position adjustment records. ED45 records should be submitted in the month the change occurs.

The ED45 record is used to:

1. **Edit** a previously submitted and TRS-accepted ED40 record. If the position code, dates, or any other information were wrong on the original ED40, submit an ED45 with an Adjustment Reason Code of “E” (Edit) and put the corrected information in the applicable “New” fields. The ED45 must have the **exact same Beginning Date of Contract/Work Agreement for the same FY as the originally accepted contract**. The original contract is voided and is replaced by the information on the new ED45.
2. **End** a previously submitted and TRS-accepted ED40 record. There are two instances when a reporting employer may need to end an existing ED40 record.
 - i. If an employee changes from one position to another, the original contract/work agreement will have ended earlier than the original end date due to the change. To report this change, submit an ED45 to end the original contract by updating the New Ending Date of Contract/Work Agreement and reporting an Adjustment Reason Code of “N” (End). This ends the original ED40 Contract and Position record. Then submit a new ED40 to start the new contract and position with a begin date right after the end date on the old contract.
 - ii. If an employee has multiple ED40 records because each job is in a different position code and the employee terminates from one of the positions, then an ED45 record with an updated Ending Date of Contract/Work Agreement will need to be submitted for the terminated position. An Adjustment Reason Code of “N” (End) will also be used.
3. **Delete** a previously submitted and TRS-accepted ED40 record. If a reporting employer submitted an ED40 record for an employee in error or for an employee who resigned before performing any duties, then an ED45 may be submitted with an Adjustment Reason Code of “D” (Delete).
4. **End/Add** a previously submitted and TRS-accepted ED40 record. This allows the ED45 to both end an existing contract/position record and start a new contract/position going forward. Unlike an Edit, the End/Add functionality does not replace the original contract/work agreement as it remains on the system. The original contract/work agreement is given a new ending date of the day prior to the beginning date of the new contract/work agreement and another contract/work agreement is added to the system using the new information on the ED45. Instead of submitting an ED45 to end the old position and then submitting an ED40 to start the new position, an ED45 with an Adjustment Reason Code of “A” (End/Date) can be reported to reflect a change in position. **All “New” fields need be to be reported if the Adjustment Reason Code is “A” even if the previously reported data will be the same for the new position.**

Note: When information is reported for a field, it must be padded to its full length. Left pad numeric fields with 0. Right pad alphanumeric fields with spaces.

For fields that are optional and no information is being reported, or that are required but not applicable to a specific type of reporting employer, pad the field as described above.

Note: At least one of the "New" fields, as well as all previously reported "Original" fields, must be completed for an ED45 record. Leave "New" fields blank when previously reported data is still correct. If the Adjustment Reason Code is "A", then all "New" fields must be reported even if the previously reported data will be the same for the new position.

ED45 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Record Type Code	Yes	X	4	1	4	No	ED45	Indicates that the information on the row is an ED45 record type.
Employee Identification Number	Yes	X	9	5	13	No	SSN Format: 999999999 OR TRS Temporary ID format: XX9999999	The employee's Social Security Number or TRS temporary ID. Do not use an employer-issued ID number. If the employee's SSN is not available, contact TRS to obtain a TRS temporary ID to use in its place.
Date of Birth	Yes	9	8	14	21	No	MMDDYYYY	The employee's date of birth in the MMDDYYYY format.
Gender Code	Yes	X	1	22	22	No	M or F	The employee's gender, either M or F. (M = Male and F = Female)
Last Name	Yes	X	30	23	52	No		The employee's last name as it appears on their Social Security Card. A person who has only one name must have that name reported in the Last Name field. Hyphens, apostrophes, and spaces are acceptable.

Employee Data Report

ED45 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
First Name	No	X	25	53	77	No		<p>The employee's first name as it appears on their Social Security Card.</p> <p>Hyphens, apostrophes, and spaces are acceptable.</p> <p>First Name must be padded blank if employee has no first name, or has their first name listed as FNU (first name unknown) on their Social Security Card.</p>
Middle Name	No	X	25	78	102	No		<p>The employee's middle name as it appears on their Social Security Card.</p> <p>Hyphens, apostrophes, and spaces are acceptable.</p>
Generation	No	X	4	103	106	No	I, II, III, IV, V, VI, VII, VIII, IX, X, XI, JR, or SR	The employee's generational indicator as it appears on their Social Security Card, if any.
Original TRS Membership Eligibility Flag	Yes	X	1	107	107	No	Y or N	<p>Indicates whether the employee was last reported as being eligible for TRS membership, either Y or N.</p> <p>(Y = Yes and N = No)</p>

ED45 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Original Entitled to group benefit coverage under ERS/UT/A&M	Yes*	X	1	108	108	No	Y or N	Indicates whether the employee was last reported as being entitled to group insurance coverage as a result of retirement from ERS, UT, or A&M, and now in a TRS-eligible position. (Y = Yes and N = No) Only applicable to ISD, Charter School, and Service Center employees. Field should be padded with a space by Higher Education institutions and State Agencies.
Original Employment Start Date	Yes	9	8	109	116	No	MMDDYYYY	The date that was last reported as the date that the employee began employment with their current employer, in the MMDDYYYY format.
Original Beginning Date of Contract/Work Agreement	Yes	9	8	117	124	No	MMDDYYYY	The date that was last reported as the beginning date of the current school/fiscal year contract/work agreement, in the MMDDYYYY format.
Original Ending Date of Contract/Work Agreement	Yes	9	8	125	132	No	MMDDYYYY	The date that was last reported as the ending date of the current school/fiscal year contract/work agreement, in the MMDDYYYY format.

Employee Data Report

ED45 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Original Position Code	Yes	9	2	133	134	No	01, 02, 03, 04, 05, 06, 07, or 09	<p>The last code reported for the employee's primary position, either:</p> <p>01 = Professional/Administrative 02 = Teacher or Full-time Librarian 03 = Support Staff-Other 04 = Bus Driver 05 = Full-time Nurse/Counselor 06 = Peace Officer 07 = Support Staff-Food Service Worker 09 = Summer School (ISDs and charter schools only)</p>
Original Full-Time Equivalent	Yes*	9	2	135	136	No	Any number 30-40, inclusive, or 00 if no full-time equivalent.	<p>The last number reported as the number of hours per week that an employee must work to be considered full-time in their primary position, entered as any number from 30-40.</p> <p>* If the last primary position reported for the employee did not have a full-time equivalent, enter 00.</p>
Original Employment Type	Yes	X	1	137	137	No		<p>The last code reported for the type of the employee's employment.</p> <p>For Higher Education employees, the codes are:</p> <p>S = Substitute P = Less than Half-Time F = Half-Time or more M = Temporary D = Student Employment</p>

ED45 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Original Adjunct Faculty	No	X	1	138	138	No	Y or N	Indicates whether the employee was last reported an adjunct faculty member. (Y = Yes and N = No) Only applicable to Higher Education. Other institutions should pad this field with a space.
Original RE Pays Social Security	Yes*	X	1	139	139	No	Y, N, or M	The last reported indication of whether social security is paid by the reporting employer, either Y, N, or M (Y = Yes, N = No, and M = Medicare Only) Only applicable to ISD, Charter School, and Service Center employees. Other institutions should pad this field with a space.
Original Pay Unit/Salary Flag	Yes	X	1	140	140	No	H or S	The last reported indication of whether the employee is hourly or salary, either H or S. (H = Hourly and S = Salary)
Original Hourly Rate	Yes*	9	5	141	145	Yes	99999	For hourly employees, the last normal hourly rate of pay that was reported for the employee, entered without the dollar sign (\$), commas, or a decimal point. * For salaried employees, pad with zeroes.

Employee Data Report

ED45 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Original Non-Standard Work Week	Yes	X	1	146	146	No	Y or N	<p>Indicates whether the employee was last reported as working a non-standard work week, either Y or N.</p> <p>An employee working a non-standard work week is regularly scheduled to work fewer than 5 days per week</p> <p>(Y = Yes and N = No)</p>
Original ORP Eligible Position	No	X	1	147	147	No	Y or N	<p>The last reported indication of whether the employee is working in an ORP-eligible position, either Y or N.</p> <p>(Y = Yes and N = No)</p> <p>Only applicable to Higher Education. Other institutions should pad this field with a space.</p>
New TRS Membership Eligibility Flag	No	X	1	148	148	No	Y or N	<p>Indicates whether the employee is now eligible for TRS membership, either Y or N.</p> <p>(Y = Yes and N = No)</p>
New Entitled to group benefit coverage under ERS/UT/A&M	No	X	1	149	149	No	Y or N	<p>Indicates whether the employee is now entitled to group insurance coverage as a result of retirement from ERS, UT, or A&M, and is now in a TRS-eligible position.</p> <p>(Y = Yes and N = No)</p> <p>Field should be padded with a space by Higher Education institutions and State Agencies.</p>

ED45 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
New Employment Start Date	No	X	8	150	157	No	MMDDYYYY	The new date that employee began employment with their current employer, in the MMDDYYYY format.
New Beginning Date of Contract/Work Agreement	No	X	8	158	165	No	MMDDYYYY	The new beginning date of the current school/fiscal year contract/work agreement, in the MMDDYYYY format.
New Ending Date of Contract/Work Agreement	No	X	8	166	173	No	MMDDYYYY	The new ending date of the current school/fiscal year contract/work agreement, in the MMDDYYYY format.
New Position Code	No	X	2	174	175	No	01, 02, 03, 04, 05, 06, 07, or 09	The new code for the employee's current primary position, either: 01 = Professional/Administrative 02 = Teacher or Full-time Librarian 03 = Support Staff-Other 04 = Bus Driver 05 = Full-time Nurse/Counselor 06 = Peace Officer 07 = Support Staff-Food Service Worker 09 = Summer School (ISDs and charter schools only)
New Full-Time Equivalent (FTE)	No	X	2	176	177	No	Any number 30-40, inclusive, or 00 if no full-time equivalent.	The new number of hours per week that the employee must work to be considered full-time in their primary position, entered as any number from 30-40. If the employee's position doesn't have a full-time equivalent, enter 00.

Employee Data Report

ED45 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
New Employment Type	No	X	1	178	178	No	S, P, F, M, or D.	<p>The new code for the type of the employee's current employment.</p> <p>For Higher Education employees, the codes are:</p> <p>S = Substitute P = Less than Half-Time F = Half-Time or more M = Temporary D = Student Employment</p>
New Adjunct Faculty	No	X	1	179	179	No	Y or N	<p>The new indication of whether the employee is an adjunct faculty member.</p> <p>(Y = Yes and N = No)</p> <p>Only applicable to Higher Education. Other institutions should pad this field with a space.</p>
New RE Pays Social Security	No	X	1	180	180	No	Y, N, or M	<p>The new indication of whether social security is currently paid by the reporting employer, either Y, N, or M</p> <p>(Y = Yes, N = No, and M = Medicare Only)</p> <p>Only applicable to ISD, Charter School, and Service Center employees. Other institutions should pad this field with a space.</p>
New Pay Unit/Salary Flag	No	X	1	181	181	No	H or S	<p>The new indication of whether the employee is currently hourly or salary, either H or S.</p> <p>(H = Hourly and S = Salary)</p>

ED45 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
New Hourly Rate	No	X	5	182	186	Yes	99999	For hourly employees, their new normal hourly rate of pay, entered without the dollar sign (\$), commas, or a decimal point. For salaried employees, leave blank.
New Non-Standard Work Week	No	X	1	187	187	No	Y or N	The new indication of whether the employee is currently working a non-standard work week, either Y or N. An employee working a non-standard work week is regularly scheduled to work fewer than 5 days per week (Y = Yes and N = No)
New ORP Eligible Position	No	X	1	188	188	No	Y or N	The new indication of whether the employee is working in an ORP-eligible position, either Y or N. (Y = Yes and N = No) If an ORP Position Termination Date is reported for an employee, the New ORP Eligible Position must be N. Only applicable to Higher Education. Other institutions should pad this field with a space.

Employee Data Report

ED45 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
ORP Position Termination Date	No	9	8	189	196	No	MMDDYYYY	<p>The date the employee was terminated from an Optional Retirement Program-eligible position, in the MMDDYYYY format.</p> <p>If an ORP Position Termination Date is reported for an employee, the New ORP Eligible Position must be N.</p> <p>Only applicable to Higher Education. Other institutions should pad this field with zeroes.</p>
Adjustment Reason Code	Yes	X	1	197	197	No	E, N, D, or A	<p>Indicates the reason for the adjustment: E, N, or D.</p> <p>E = Edit N = End Contract/Position Record D = Delete A = End/Add</p>

ED90: The table below describes the format for an ED90 record that is used to report employment termination records.

This record is used to report an employee who no longer has a contract/work agreement with the reporting employer for one of the following reasons:

- Employment is terminated by the employee or the reporting employer
- Member is retiring from TRS
- Employee died while employed

The ED90 record is submitted the same month that the final transaction for the employee is reported on the Regular Payroll Report. For employees who have ever been reported in TRS-eligible positions by the employer, the final transaction may either be the final eligible salary and deposits OR an adjustment to eligible salary and deposits previously reported. For employees who have always been employed in positions ineligible for TRS, the final report month is not required.

The ED90 record and the final transaction reported through the Regular Payroll Report must be submitted before TRS can process a refund, death claim, or retirement for a member. If the

final transaction month was incorrectly reported on the ED90, submit a new ED90 to replace the original reported month.

Note: When information is reported for a field, it must be padded to its full length. Left pad numeric fields with 0. Right pad alphanumeric fields with spaces.

For fields that are optional and no information is being reported, or that are required but not applicable to a specific type of reporting employer, pad the field as described above.

ED90 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Record Type Code	Yes	X	4	1	4	No	ED90	Indicates that the information on the row is an ED90 record type.
Employee Identification Number	Yes	X	9	5	13	No	SSN Format: 999999999 OR TRS Temporary ID format: XX9999999	The employee's Social Security Number or TRS temporary ID. Do not use an employer-issued ID number. If the employee's SSN is not available, contact TRS to obtain a TRS temporary ID to use in its place.
Date of Birth	Yes	9	8	14	21	No	MMDDYYYY	The employee's date of birth in the MMDDYYYY format.
Gender Code	Yes	X	1	22	22	No	M or F	The employee's gender, either M or F. (M = Male and F = Female)
Last Name	Yes	X	30	23	52	No		The employee's last name as it appears on their Social Security Card. A person who has only one name must have that name reported in the Last Name field. Hyphens, apostrophes, and spaces are acceptable.

Employee Data Report

ED90 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
First Name	No	X	25	53	77	No		<p>The employee's first name as it appears on their Social Security Card.</p> <p>Hyphens, apostrophes, and spaces are acceptable.</p> <p>First Name must be padded blank if employee has no first name, or has their first name listed as FNU (first name unknown) on their Social Security Card.</p>
Middle Name	No	X	25	78	102	No		<p>The employee's middle name as it appears on their Social Security Card.</p> <p>Hyphens, apostrophes, and spaces are acceptable.</p>
Generation	No	X	4	103	106	No	I, II, III, IV, V, VI, VII, VIII, IX, X, XI, JR, or SR	The employee's generational indicator as it appears on their Social Security Card, if any.
Termination Date	Yes	9	8	107	114	No	MMDDYYYY	The month, day, and calendar year for the employee's last date of employment, in the MMDDYYYY format.
Termination Reason Code	Yes	X	1	115	115	No	D or E	<p>The reason the employee's employment was terminated, either D or E.</p> <p>(D = Death and E = End of Employment)</p>
Final Payroll Transaction Report Period	No	9	6	116	121	No	MMYYYY	The month and calendar year of the report containing the employee's <u>final TRS Eligible transaction</u> , whether positive or negative, in the MMYYYY format.

ED90 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Annualized Eligible TRS Compensation	Yes*	9	9	122	130	Yes	9999999999	<p>The amount of eligible compensation that an employee would have earned in the school year, entered without the dollar sign (\$), commas, or a decimal point.</p> <p>* Only required for TRS Members whose termination is due to Death:</p>

3 Regular Payroll Report for Higher Education

Description: The Regular Payroll Report for Higher Education is used to report the compensation and contribution details, as well as adjustments to compensation and contribution details, for the employees of Higher Education reporting entities. Retirees should NOT be included on the ED report.

Dollar amounts should match the Payroll System/Register. The Payroll System/Register contains employee data and the total compensation summary for the pay period.

This report must be submitted as a text file (.txt) that contains a header row and a row for each included record. The contents of the report can be as follows:

- If only reporting new compensation and contribution records, this report should include a header row and an RP20 record for each included employee.
- If reporting new compensation and contribution records for some employees **and** adjustments to previously reported compensation and contributions for other employees, the report should contain the header row, an RP20 record for each employee for whom new information is being reported, and an RP25 record for each employee for whom an adjustment is being reported.
- If only reporting adjustments to previously reported compensation and contribution information, the report should contain a header row and an RP25 record for each employee for whom an adjustment is being reported.

Report Naming Convention: The report file can be named using any convention that makes sense to the reporting employer. For future reference, however, it is suggested that a report name contains the report type, the employer's TRS-Assigned Reporting Employer Number, and the month and year of the reporting period.

Acceptable Record Types:

Record Type	Purpose
Header Row	Used to present summary information about the records contained in the report. The total number of records reported in the header row must be equal to the total number of RP20 and RP25 records.
RP20	Used to report an employee's compensation and contribution information.
RP25	Used to report adjustments to an employee's previously reported compensation and contribution information.

Employment after Retirement Report

RP Header Row Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Total Member Contributions	Yes	9	11	39	49	Yes	99999999999	The sum of contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total Service Credit Purchase Deductions	Yes	9	11	50	60	Yes	99999999999	The sum of service credit purchase deductions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total Eligible Compensation Paid from Federal Funds/Private Grants	Yes	9	11	61	71	Yes	99999999999	The sum of eligible compensation paid from Federal funds for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total Federal Fund/Private Grant Contributions	Yes	9	11	72	82	Yes	99999999999	The sum of Federal fund/private grant contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total RE Payment for New Member Contribution	Yes	9	11	83	93	Yes	99999999999	The sum of reporting employer payments for new member contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total Eligible Compensation Paid from Education / General Local Funds	Yes	9	11	94	104	Yes	99999999999	The sum of eligible compensation paid from Education/General Local funds for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total Education / General Local Funds Contribution	Yes	9	11	105	115	Yes	99999999999	The sum of Education/General Local fund contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.

RP Header Row Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Total Eligible Compensation Paid From Non-Educational / General Funds	Yes	9	11	116	126	Yes	999999999999	The sum of eligible compensation paid from Non-Educational/General funds for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total Non-Educational / General Funds Contributions	Yes	9	11	127	137	Yes	999999999999	The sum of Non-Educational/General fund contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total Community / Junior College Contribution	Yes	9	11	138	148	Yes	999999999999	The sum of Community/Junior College contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total TRS Eligible Compensation Adjustment Sign	Yes*	X	1	149	149	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). * If the adjustment for this amount is a net positive, pad with a space.
Total TRS Eligible Compensation Adjustment	Yes	9	11	150	160	Yes	999999999999	The net difference between the amount originally reported and the correct amount of eligible compensation for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total Gross Compensation Adjustment Sign	Yes*	X	1	161	161	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). * If the adjustment for this amount is a net positive, pad with a space.

Employment after Retirement Report

RP Header Row Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Total Gross Compensation Adjustment	Yes	9	11	162	172	Yes	999999999999	The net difference between the amount originally reported and the correct amount of total gross compensation for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total Member Contributions Adjustment Sign	Yes*	X	1	173	173	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). * If the adjustment for this amount is a net positive, pad with a space.
Total Member Contributions Adjustment	Yes	9	11	174	184	Yes	999999999999	The net difference between the amount originally reported and the correct amount of member contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total Service Credit Purchase Deductions Adjustment	Yes	9	11	185	195	Yes	999999999999	The net difference between the amount originally reported and the correct amount of service credit purchase deductions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. Positive values only; negative adjustments are not allowed for service credit purchases.
Total Eligible Compensation Paid from Federal Funds/Private Grants Adjustment Sign	Yes*	X	1	196	196	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). * If the adjustment for this amount is a net positive, pad with a space.

Employment after Retirement Report

RP Header Row Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Total Eligible Compensation Paid from Federal Funds/Private Grants Adjustment	Yes	9	11	197	207	Yes	999999999999	The net difference between the amount originally reported and the correct amount of eligible compensation paid from Federal funds for all reported employees.
Total Federal Fund/Private Grant Contributions Adjustment Sign	Yes*	X	1	208	208	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). * If the adjustment for this amount is a net positive, pad with a space.
Total Federal Fund/Private Grant Contributions Adjustment	Yes	9	11	209	219	Yes	999999999999	The net difference between the amount originally reported and the correct amount of Federal fund/private grant contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total RE Payment for New Member Contribution Adjustment Sign	Yes*	X	1	220	220	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). * If the adjustment for this amount is a net positive, pad with a space.
Total RE Payment for New Member Contribution Adjustment	Yes	9	11	221	231	Yes	999999999999	The net difference between the amount originally reported and the correct amount of reporting employer payments for new member contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.

Employment after Retirement Report

RP Header Row Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Total Eligible Compensation Paid from Education / General Local Funds Adjustment Sign	Yes*	X	1	232	232	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). * If the adjustment for this amount is a net positive, pad with a space.
Total Eligible Compensation Paid from Education / General Local Funds Adjustment	Yes	9	11	233	243	Yes	999999999999	The net difference between the amount originally reported and the correct amount of eligible compensation paid from Education/General Local funds for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total Education / General Local Funds Contribution Adjustment Sign	Yes*	X	1	244	244	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). * If the adjustment for this amount is a net positive, pad with a space.
Total Education / General Local Funds Contribution Adjustment	Yes	9	11	245	255	Yes	999999999999	The net difference between the amount originally reported and the correct amount of Education/General Local fund contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total Eligible Compensation Paid From Non-Educational / General Funds Adjustment Sign	Yes*	X	1	256	256	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). * If the adjustment for this amount is a net positive, pad with a space.

RP Header Row Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Total Eligible Compensation Paid From Non-Educational / General Funds Adjustment	Yes	9	11	257	267	Yes	999999999999	The net difference between the amount originally reported and the correct amount of eligible compensation paid from Non-Educational/General funds for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total Non-Educational / General Funds Contributions Adjustment Sign	Yes*	X	1	268	268	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). * If the adjustment for this amount is a net positive, pad with a space.
Total Non-Educational / General Funds Contributions Adjustment	Yes	9	11	269	279	Yes	999999999999	The net difference between the amount originally reported and the correct amount of Non-Educational/General fund contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.
Total Community / Junior College Contribution Adjustment Sign	Yes*	X	1	280	280	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). * If the adjustment for this amount is a net positive, pad with a space.
Total Community / Junior College Contribution Adjustment	Yes	9	11	281	291	Yes	999999999999	The net difference between amount originally reported and correct amount of Community/Junior College contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point.

Record Type Formats:

RP20: The table below describes the format for an RP20 record that is used to report an employee's compensation and contribution information for the reporting period. If a person performs multiple jobs, there should be multiple RP20 records submitted, one per each separate position code. However, if multiple jobs fall within the same position code, only one RP20 record may be submitted per position code.

When reporting employees who are **NOT** in TRS-eligible positions, the **only** compensation field that should be reported is "Total Gross Compensation" and **no** contribution fields should be reported. The only exception is that employees in non-eligible positions may purchase Special Service through payroll deduction. Therefore, service credit purchase deduction may be reported for these employees. In addition, the "Hours Worked/Scheduled" fields must be reported for **ALL** employees except Substitutes. The "Days Worked" field must be reported for **ALL** employees.

When reporting hours, report either Hours Worked or Hours Scheduled. Do not report both fields. Hours worked must be reported if the employee's time worked is tracked in any manner. If the time worked is not tracked in any manner, then Hours Scheduled per week must be reported. Pad the unreported field with zeroes.

Note: When information is reported for a field, it must be padded to its full length. Left pad numeric fields with 0. Right pad alphanumeric fields with spaces.

For fields that are optional and no information is being reported, or that are required but not applicable to a specific type of reporting employer, pad the field as described above.

RP20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Record Type Code	Yes	X	4	1	4	No	RP20	Indicates that the information on the row is an RP20 record type.
Employee Identification Number	Yes	X	9	5	13	No	SSN Format: 999999999 OR TRS Temporary ID format: XX9999999	The employee's Social Security Number or TRS temporary ID. Do not use an employer-issued ID number. If the employee's SSN is not available, contact TRS to obtain a TRS temporary ID to use in its place.
Date of Birth	Yes	9	8	14	21	No	MMDDYYYY	The employee's date of birth in the MMDDYYYY format.

RP20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Gender Code	Yes	X	1	22	22	No	M or F	The employee's gender, either M or F. (M = Male and F = Female)
Last Name	Yes	X	30	23	52	No		The employee's last name as it appears on their Social Security Card. A person who has only one name must have that name reported in the 'Last Name' field. Hyphens, apostrophes, and spaces are acceptable.
First Name	No	X	25	53	77	No		The employee's first name as it appears on their Social Security Card. Hyphens, apostrophes, and spaces are acceptable. First Name must be padded blank if employee has no first name, or has their first name listed as FNU (first name unknown) on their Social Security Card.
Middle Name	No	X	25	78	102	No		The employee's middle name as it appears on their Social Security Card. Hyphens, apostrophes, and spaces are acceptable.
Generation	No	X	4	103	106	No	I, II, III, IV, V, VI, VII, VIII, IX, X, XI, JR, or SR	The employee's generational indicator as it appears on their Social Security Card, if any.

Employment after Retirement Report

RP20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Position Code	Yes	9	2	107	108	No	01, 02, 03, 04, 05, 06, 07	<p>The code for the employee's primary position, either:</p> <p>01 = Professional/Administrative 02 = Teacher or Full-time Librarian 03 = Support Staff-Other 04 = Bus Driver 05 = Full-time Nurse/Counselor 06 = Peace Officer 07 = Support Staff-Food Service Worker</p> <p>Employers must submit a payroll record for each position that is held by an employee.</p>
Hours Worked	Yes*	9	3	109	111	No	999	<p>The actual number of hours that the employee worked or was on paid leave in the reporting period <u>month</u>.</p> <p>Must be reported if actual hours are tracked, otherwise pad with zeroes. Hours do not need to be reported for substitutes (employment type = "S").</p>
Hours Scheduled	Yes*	9	2	112	113	No	99	<p>The number of hours that the employee is scheduled per <u>week</u>.</p> <p>Must report this value if the employee's actual hours are not tracked, otherwise pad with zeroes. Hours do not need to be reported for substitutes (employment type = "S").</p>

RP20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Days Worked	Yes	9	2	114	115	No	99	<p>Enter the actual number of days worked or on paid leave in reporting period month. Enter the number of days scheduled per month, only if the number of actual days worked is not tracked.</p> <p>The number of reported days should reflect either the actual days worked in a calendar month or the days scheduled to be worked in a calendar month.</p> <p>If a payroll period crosses calendar months (for example 9/26/24-10/7/24), and actual days worked are not available by the due date for the September 2024 report, days scheduled to work may be reported for the calendar month of September 2024.</p> <p>If actual and/or scheduled days are unknown for faculty/instructor positions, it is acceptable to assume 5 scheduled days per week; however, this must be converted into the appropriate number of days in reporting period month.</p>
Zero Days Reason Code	Yes*	X	1	116	116	No	A, C, F, or L	<p>The reason for reporting zero days worked for an employee, either: A, C, F, or L.</p> <p>A = Accrued Pay/Not Terminated C = Employee on less than 12 month pay schedule/Not Terminated F = Final Pay/Terminated L = Leave Without Pay</p> <p>Required if the number of days worked for an employee is "0".</p>

Employment after Retirement Report

RP20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Eligible TRS Gross Compensation	Yes	9	9	117	125	Yes	999999999	The amount of regular eligible compensation reported for the employee in the current month, entered without the dollar sign (\$), commas, or a decimal point. This amount should not include any performance pay.
Total Gross Compensation	Yes	9	9	126	134	Yes	999999999	The employee's total gross compensation amount from the Payroll System/Register for the employee, entered without the dollar sign (\$), commas, or a decimal point.
Member Contribution	Yes	9	9	135	143	Yes	999999999	The amount of regular monthly member retirement contribution reported for the employee in the current month, entered without the dollar sign (\$), commas, or a decimal point.
Service Credit Purchase Deduction	No	9	9	144	152	Yes	999999999	The monthly installment payment from a member who is purchasing service credit, entered without the dollar sign (\$), commas, or a decimal point.
Service Credit Tax Shelter Flag	No	X	1	153	153	No	A or B	Indicates whether a payroll deduction is after-tax or before-tax, either A or B. Currently only A is allowed. Only applicable if the purchase amount is greater than zero. (A = After-tax and B = Before-tax)
Eligible Compensation Paid from Federal Funds/Private Grants	No	9	9	154	162	Yes	999999999	The amount of eligible compensation for the reporting period, if any, paid from Federal funds or private grants, entered without the dollar sign (\$), commas, or a decimal point.

RP20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Federal Fund/Private Grant Contribution	No	9	9	163	171	Yes	999999999	The state's matching contribution amount based on eligible compensation paid from Federal funds or private grants, entered without the dollar sign (\$), commas, or a decimal point.
RE Payment for New Member Contribution	No	9	9	172	180	Yes	999999999	The state's matching contribution on eligible compensation paid to a new TRS member during the first 90 days, entered without the dollar sign (\$), commas, or a decimal point.
Eligible Compensation Paid from Education / General Local Funds	No	9	9	181	189	Yes	999999999	The amount of eligible compensation for the reporting period, if any, paid from Educational/General Local funds, entered without the dollar sign (\$), commas, or a decimal point.
Education / General Local Funds Contribution	No	9	9	190	198	Yes	999999999	The state's matching contribution amount based on eligible compensation paid from Educational/General Local funds, entered without the dollar sign (\$), commas, or a decimal point.
Eligible Compensation Paid From Non-Educational / General Funds	No	9	9	199	207	Yes	999999999	The amount of eligible compensation for the reporting period, if any, paid from Non-Educational General funds, entered without the dollar sign (\$), commas, or a decimal point.
Non-Educational / General Funds Contribution	No	9	9	208	216	Yes	999999999	The state's matching contribution amount based on eligible compensation paid from Non-Educational General funds, entered without the dollar sign (\$), commas, or a decimal point.

Employment after Retirement Report

RP20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Community / Junior College Contribution	No	9	9	217	225	Yes	999999999	The state's matching contribution on 50% of salaries paid to members in instructional or administrative positions and 100% of salaries paid to all other members, entered without the dollar sign (\$), commas, or a decimal point.

RP25: The table below describes the format for an RP25 record that is used to report adjustments to an employee's compensation and contribution information for a reporting period. Adjustments can be used to correct an incorrectly submitted Regular Payroll Detail Record, or to add a detail record omitted from a previous report. **This is a net difference transaction.**

Note: When information is reported for a field, it must be padded to its full length. Left pad numeric fields with 0. Right pad alphanumeric fields with spaces.

For fields that are optional and no information is being reported, or that are required but not applicable to a specific type of reporting employer, pad the field as described above.

Note: At least one of the "Adjustment" fields must be completed for an RP25 record. If a report only contains adjustment records, any fields in the header row that are not associated with those adjustments should be padded with zeroes for numeric fields and spaces for alphanumeric fields.

RP25 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Record Type Code	Yes	X	4	1	4	No	RP25	Indicates that the information on the row is an RP25 record type.
Employee Identification Number	Yes	X	9	5	13	No	SSN Format: 999999999 OR TRS Temporary ID format: XX9999999	The employee's Social Security Number or TRS temporary ID. Do not use an employer-issued ID number. If the employee's SSN is not available, contact TRS to obtain a TRS temporary ID to use in its place.
Date of Birth	Yes	9	8	14	21	No	MMDDYYYY	The employee's date of birth in the MMDDYYYY format.
Gender Code	Yes	X	1	22	22	No	M or F	The employee's gender, either M or F. (M = Male and F = Female)
Last Name	Yes	X	30	23	52	No		The employee's last name as it appears on their Social Security Card. A person who has only one name must have that name reported in the 'Last Name' field. Hyphens, apostrophes, and spaces are acceptable.

Employment after Retirement Report

RP25 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
First Name	No	X	25	53	77	No		<p>The employee's first name as it appears on their Social Security Card.</p> <p>Hyphens, apostrophes, and spaces are acceptable.</p> <p>First Name must be padded blank if employee has no first name, or has their first name listed as FNU (first name unknown) on their Social Security Card.</p>
Middle Name	No	X	25	78	102	No		<p>The employee's middle name as it appears on their Social Security Card.</p> <p>Hyphens, apostrophes, and spaces are acceptable.</p>
Generation	No	X	4	103	106	No	I, II, III, IV, V, VI, VII, VIII, IX, X, XI, JR, or SR	The employee's generational indicator as it appears on their Social Security Card, if any.
Position Code	Yes	9	2	107	108	No	01, 02, 03, 04, 05, 06, 07	<p>The code for the employee's primary position, either:</p> <p>01 = Professional/Administrative 02 = Teacher or Full-time Librarian 03 = Support Staff 04 = Bus Driver 05 = Full-time Nurse/Counselor 06 = Peace Officer 07 = Support Staff-Food Service Worker</p> <p>Employers must submit a payroll record for each position that is held by an employee.</p>

Employment after Retirement Report

RP25 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Hours Worked Adjustment Sign	No	X	1	109	109	No		<p>If the adjustment for this amount is a net negative, enter the minus sign (-).</p> <p>If the adjustment for this amount is a net positive, pad with a space.</p>
Hours Worked Adjustment	No	9	3	110	112	No	999	The net difference between the amount originally reported and the correct amount for actual number of hours worked in reporting period month. Hours should not be reported for substitutes (employment type = "S").
Hours Scheduled Adjustment Sign	No	X	1	113	113	No		<p>If the adjustment for this amount is a net negative, enter the minus sign (-).</p> <p>If the adjustment for this amount is a net positive, pad with a space.</p>
Hours Scheduled Adjustment	No	9	2	114	115	No	99	<p>The net difference between the amount originally reported and the correct amount of number of hours scheduled per week.</p> <p>Only report this value if the employee's actual hours are not tracked. Hours should not be reported for substitutes (employment type = "S").</p>
Days Worked Adjustment Sign	No	X	1	116	116	No		<p>If the adjustment for this amount is a net negative, enter the minus sign (-).</p> <p>If the adjustment for this amount is a net positive, pad with a space.</p>

Employment after Retirement Report

RP25 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Days Worked Adjustment	No	9	2	117	118	No	99	The net difference between the number of days originally reported and the correct number of days in reporting period month.
Zero Days Reason Code	No	X	1	119	119	No	A, C, F, L, or D	The reason for reporting zero days worked for an employee, either: A, C, F, or L. A = Accrued Pay/Not Terminated C = Employee on less than 12 month pay schedule/Not Terminated F = Final Pay/Terminated L = Leave Without Pay D = Delete
Eligible TRS Gross Compensation Adjustment Sign	No	X	1	120	120	No		If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.
Eligible TRS Gross Compensation Adjustment	No	9	9	121	129	Yes	999999999	The net difference between the original amount reported and the correct amount of regular eligible compensation reported for current month, entered without the dollar sign (\$), commas, or a decimal point. This amount should not include any performance pay.
Total Gross Compensation Adjustment Sign	No	X	1	130	130	No		If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.

RP25 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Total Gross Compensation Adjustment	No	9	9	131	139	Yes	9999999999	The net difference between the original amount reported and the correct amount of total gross compensation from the Payroll System/Register for the employee, entered without the dollar sign (\$), commas, or a decimal point.
Member Contribution Adjustment Sign	No	X	1	140	140	No		If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.
Member Contribution Adjustment	No	9	9	141	149	Yes	9999999999	The net difference between the original amount reported and the correct amount of the regular monthly member retirement contribution reported, entered without the dollar sign (\$), commas, or a decimal point.
Service Credit Purchase Deduction Adjustment	No	9	9	150	158	Yes	9999999999	The net difference between the original amount reported and the correct amount of the monthly installment payment of member's service credit purchase, entered without the dollar sign (\$), commas, or a decimal point. Positive adjustments only; negative adjustments are not allowed for service credit purchases.

Employment after Retirement Report

RP25 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Service Credit Tax Shelter Flag	No	X	1	159	159	No	A or B	Whether a payroll deduction is after-tax or before-tax, either A or B. Currently only A is allowed. Only applicable if the purchase adjustment amount is greater than zero. (A = After-tax and B = Before-tax)
Eligible Compensation Paid from Federal Funds/Private Grants Adjustment Sign	No	X	1	160	160	No		If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.
Eligible Compensation Paid from Federal Funds/Private Grants Adjustment	No	9	9	161	169	Yes	999999999	The net difference between the original amount reported and the correct amount of eligible compensation paid from Federal funds or private grants for the adjustment month, entered without the dollar sign (\$), commas, or a decimal point.
Federal Fund/Private Grant Contribution Adjustment Sign	No	X	1	170	170	No		If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.
Federal Fund/Private Grant Contribution Adjustment	No	9	9	171	179	Yes	999999999	The net difference between the original amount reported and the correct amount of the state's matching contribution based on eligible compensation paid from Federal funds or private grants for the adjustment month, entered without the dollar sign (\$), commas, or a decimal point.

Employment after Retirement Report

RP25 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
RE Payment for New Member Contribution Adjustment Sign	No	X	1	180	180	No		If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.
RE Payment for New Member Contribution Adjustment	No	9	9	181	189	Yes	999999999	The net difference between the original amount reported and the correct amount of the state's matching contribution on eligible compensation paid to a new TRS member during the first 90 days of employment, entered without the dollar sign (\$), commas, or a decimal point.
Eligible Compensation Paid from Education / General Local Funds Adjustment Sign	No	X	1	190	190	No		If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.
Eligible Compensation Paid from Education / General Local Funds Adjustment	No	9	9	191	199	Yes	999999999	The net difference between the original amount reported and the correct amount of eligible compensation for the reporting period, if any, paid from Educational/General Local funds, entered without the dollar sign (\$), commas, or a decimal point.
Education / General Local Funds Contribution Adjustment Sign	No	X	1	200	200	No		If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.

Employment after Retirement Report

RP25 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Education / General Local Funds Contribution Adjustment	No	9	9	201	209	Yes	999999999	The net difference between the original amount reported and the correct amount of the state's matching contribution amount based on eligible compensation paid from Educational/General Local funds, entered without the dollar sign (\$), commas, or a decimal point.
Eligible Compensation Paid From Non-Educational / General Funds Adjustment Sign	No	X	1	210	210	No		If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.
Eligible Compensation Paid From Non-Educational / General Funds Adjustment	No	9	9	211	219	Yes	999999999	The net difference between the original amount reported and the correct amount of eligible compensation for the reporting period, if any, paid from Non-Educational General funds, entered without the dollar sign (\$), commas, or a decimal point.
Non-Educational / General Funds Contribution Adjustment Sign	No	X	1	220	220	No		If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.
Non-Educational / General Funds Contribution Adjustment	No	9	9	221	229	Yes	999999999	The net difference between the original amount reported and the correct amount of the state's matching contribution amount based on eligible compensation paid from Non-Educational General funds, entered without the dollar sign (\$), commas, or a decimal point.

RP25 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Community / Junior College Contribution Adjustment Sign	No	X	1	230	230	No		If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.
Community / Junior College Contribution Adjustment	No	9	9	231	239	Yes	999999999	The net difference between the original amount reported and the correct amount of the state's matching contribution on 50% of salaries paid to members in instructional or administrative positions and 100% of salaries paid to all other members, entered without the dollar sign (\$), commas, or a decimal point.
Adjusted Report Period	Yes	9	6	240	245	No	MMYYYY	The month and year of the adjusted report.

4 Employment after Retirement Report

Description: The Employment after Retirement Report is used to report the employment information, as well as adjustments to the employment information of retirees, regardless of retirement date or retirement type. Must be submitted as a text file (.txt) that contains a header row and a row for each included record.

Dollar amounts should match the Payroll System/Register. The Payroll System/Register contains employee data and the total compensation summary for the pay period.

The contents of the report can be as follows:

- If only reporting new retiree employment records, this report should include a header row and an ER20 record for each included retiree.
- If reporting new retiree employment records for some retirees **and** adjustments to previously reported retiree employment information for other retirees, the report should contain the header row, an ER20 record for each retiree for whom new information is being reported, an ER25 record for each adjustment that adds a record to a previously submitted employment after retirement report, and an ER27 record for each adjustment that modifies or deletes a record on a previously submitted employment after retirement report
- If only reporting adjustments to that add records to, delete records from, or modify previously reported retiree employment information, the report should contain a header row and an ER25, or ER27 record for each retiree for whom an adjustment is being reported, depending on the nature of the adjustment.

Report Naming Convention: The report file can be named using any convention that makes sense to the reporting employer. For future reference, however, it is suggested that a report name contains the report type, the employer's TRS-Assigned Reporting Employer Number, and the month and year of the reporting period.

Acceptable Record Types:

Record Type	Purpose
Header Row	Used to present summary information about the records contained in the report. The total number of records reported in the header row must be equal to the total number of ER20, ER25, and ER27 records.
ER20	Used to report employment information for a retiree.
ER25	Used to report an adjustment that adds a record to an employment after retirement report.
ER27	Used to report adjustments that edit a record on an employment after retirement report.

Sample File Format:

When reporting information for a retiree using any of these record types, each record must be on its own row. Rows are separated by a carriage return, line feed (<CR> <LF>). If a report contains multiple records for the same retiree, those records must appear in the following order: ER20, ER25, ER27.

Note that only the first 120 positions of a given row are shown in the screenshot below.

123402201500000400001040000000001250000000075000-00000050000-00000025000-00000012500			Header Row
ER20111223330101198QMJOHNSON	LARRY	JOE	ER20 Record
ER25222334440101198IMROSEN	MARK	QUENTIN	ER25 Record
ER2633344555501011982FLAMBERT	FALEN	MARIE	ER26 Record
ER2744555666601011983MCOLE	DANIEL	BRANDON	ER27 Record

Header Row Format:

The table below describes the format for the header row of the Employment after Retirement Report.

ER Header Row Data Element Name	Required?	Alphanumeric (x) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
TRS Assigned Reporting Employer (RE) Number	Yes	9	4	1	4	No	9999	The employer's four-digit, TRS-assigned ID number.
Report Period	Yes	9	6	5	10	No	MMYYYY	The month and year of the report period for compensation and/or surcharges.
Total Number of Detail Records	Yes	9	6	11	16	No	999999	The total number of employment after retirement records included in the report.
Total Gross Compensation	Yes	9	11	17	27	Yes	999999999999	The sum of total gross compensation from ER 20 records for all reported retirees, entered without the dollar sign (\$), commas, or a decimal point. * Total should not include compensation from ER25 and ER27 records.
Total Pension Surcharge Contribution	Yes	9	11	28	38	Yes	999999999999	The sum of pension surcharge contributions for all reported retirees, entered without the dollar sign (\$), commas, or a decimal point.

Employment after Retirement Report

ER Header Row Data Element Name	Required?	Alphanumeric (x) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Total TRS-Care Surcharge Contribution	Yes	9	11	39	49	Yes	99999999999	The sum of TRS-Care surcharge contributions for all reported retirees, entered without the dollar sign (\$), commas, or a decimal point.
Total Gross Compensation Adjustment Sign	Yes*	X	1	50	50	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). * If the adjustment for this amount is a net positive, pad with a space.
Total Gross Compensation Adjustment	Yes	9	11	51	61	Yes	99999999999	The sum of total gross compensation from ER25 and ER27 records for all reported retirees, entered without the dollar sign (\$), commas, or a decimal point. * Total should not include compensation from ER20 records
Total Pension Surcharge Contribution Adjustment Sign	Yes*	X	1	62	62	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). * If the adjustment for this amount is a net positive, pad with a space.
Total Pension Surcharge Contribution Adjustment	Yes	9	11	63	73	Yes	999999999	The sum of pension surcharge contributions for all reported retirees, entered without the dollar sign (\$), commas, or a decimal point.
Total TRS-Care Surcharge Contribution Adjustment Sign	Yes*	X	1	74	74	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). * If the adjustment for this amount is a net positive, pad with a space.
Total TRS-Care Surcharge Contribution Adjustment	Yes	9	11	75	85	Yes	999999999	The sum of TRS-Care surcharge contributions for all reported retirees, entered without the dollar sign (\$), commas, or a decimal point.

Record Type Formats:

ER20: The table below describes the format for an ER20 record type that is used to report employment information for all service and disability retirees, regardless of their retirement date. If a retiree performs multiple jobs, there would only be **one** ER20 record submitted for each retiree. The “Hours Worked”, “Days Worked,” and “Total Gross Compensation” fields should be cumulative, regardless of how many positions the retiree works for the Reporting Employer.

Note: When information is reported for a field, it must be padded to its full length. Left pad numeric fields with 0. Right pad alphanumeric fields with spaces.

For fields that are optional and no information is being reported, or that are required but not applicable to a specific type of reporting employer, pad the field as described above.

ER20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Record Type Code	Yes	X	4	1	4	No	ER20	Indicates that the information on the row is an ER20 record type.
Employee Identification Number	Yes	X	9	5	13	No	SSN or ITIN Format: 999999999	The retiree's Social Security Number or Individual Taxpayer Identification Number.
Date of Birth	Yes	9	8	14	21	No	MMDDYY Y	The retiree's date of birth in the MMDDYYYY format.
Gender Code	Yes	X	1	22	22	No	M or F	The retiree's gender, either M or F. (M = Male and F = Female)
Last Name	Yes	X	30	23	52	No		The retiree's last name as it appears on their Social Security Card. A person who has only one name must have that name reported in the Last Name field. Hyphens, apostrophes, and spaces are acceptable.

Employment after Retirement Report

ER20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
First Name	No	X	25	53	77	No		<p>The retiree's first name as it appears on their Social Security Card.</p> <p>Hyphens, apostrophes, and spaces are acceptable.</p> <p>First Name must be padded blank if employee has no first name, or has their first name listed as FNU (first name unknown) on their Social Security Card.</p>
Middle Name	No	X	25	78	102	No		<p>The retiree's middle name as it appears on their Social Security Card.</p> <p>Hyphens, apostrophes, and spaces are acceptable.</p>
Generation	No	X	4	103	106	No	I, II, III, IV, V, VI, VII, VIII, IX, X, XI, JR, or SR	The retiree's generational indicator as it appears on their Social Security Card, if any.
Position Code	Yes	9	2	107	108	No	01, 02, 03, 04, 05, 06, 07	<p>The code for the retiree's primary position:</p> <p>01 = Professional/Administrative 02 = Teacher or Full-time Librarian 03 = Support Staff-Other 04 = Bus Driver 05 = Full-time Nurse/Counselor 06 = Peace Officer 07 = Support Staff-Food Service Worker</p>

Employment after Retirement Report

ER20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Employment Type	Yes	X	1	109	109	No	S, H, C, or F	The retiree's type of employment, either: S, H, C, or F: S = Substitute H = Half-time or less C = Combination of Substitute and Half-time or less F = Full-time.
Hours Worked	Yes	9	3	110	112	No	999	The actual number of hours that the retiree worked in the reporting period month.
Days Worked	Yes	9	2	113	114	No	99	The actual number of days that the retiree worked or was on paid leave in the reporting period month.
Zero Days Reason Code	Yes*	X	1	115	115	No	A, C, F, or L	The reason for reporting zero days worked for a retiree, either: A, C, F, or L. A = Accrued Pay/Not Terminated C = Employee on less than 12 month pay schedule/Not Terminated F = Final Pay/Terminated L = Leave Without Pay * Required if the number of days worked for a retiree is "0".
Total Gross Compensation	Yes	9	9	116	124	Yes	999999999	The retiree's total gross compensation that would be TRS eligible, from the Payroll System for the employee, entered without the dollar sign (\$), commas, or a decimal point.
Pension Surcharge Contribution	No	9	9	125	133	Yes	999999999	The amount of pension surcharge due based on retiree's employment, if any, entered without the dollar sign (\$), commas, or a decimal point.

Employment after Retirement Report

ER20 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
TRS-Care Surcharge Contribution	No	9	9	134	142	Yes	999999999	The amount of TRS-Care surcharge due based on retiree's employment, if any, entered without the dollar sign (\$), commas, or a decimal point.
Beginning Date of Employment Type	Yes	9	8	143	150	No	MMDDYY Y	The start date of the retiree's employment type for the current school year, in the MMDDYYYY format.
Ending Date of Employment Type	Yes	9	8	151	158	No	MMDDYY Y	The ending date of the retiree's employment type for the current school year, in the MMDDYYYY format.
Paid through 3rd Party Entity?	Yes	X	1	159	159	No	Y or N	An indication of whether the retiree works for a 3rd party entity and not the reporting employer, either Y or N.

ER25: The table below describes the format for an ER25 record type that is used to report an adjustment that **adds** a record to a previously reported Employment after Retirement report.

For fields that are optional and no information is being reported, or that are required but not applicable to a specific type of reporting employer, pad the field as described above.

ER25 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Record Type Code	Yes	X	4	1	4	No	ER25	Indicates that the information on the row is an ER25 record type.
Employee Identification Number	Yes	X	9	5	13	No	SSN or ITIN Format: 999999999	The retiree's Social Security Number or Individual Taxpayer Identification Number.

ER25 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Date of Birth	Yes	9	8	14	21	No	MMDDYYYY	The retiree's date of birth in the MMDDYYYY format.
Gender Code	Yes	X	1	22	22	No	M or F	The retiree's gender, either M or F. (M = Male and F = Female)
Last Name	Yes	X	30	23	52	No		The retiree's last name as it appears on their Social Security Card. A person who has only one name must have that name reported in the Last Name field. Hyphens, apostrophes, and spaces are acceptable.
First Name	No	X	25	53	77	No		The retiree's first name as it appears on their Social Security Card. Hyphens, apostrophes, and spaces are acceptable. First Name must be padded blank if employee has no first name, or has their first name listed as FNU (first name unknown) on their Social Security Card.
Middle Name	No	X	25	78	102	No		The retiree's middle name as it appears on their Social Security Card. Hyphens, apostrophes, and spaces are acceptable.
Generation	No	X	4	103	106	No	I, II, III, IV, V, VI, VII, VIII, IX, X, XI, JR, or SR	The retiree's generational indicator as it appears on their Social Security Card, if any.

Employment after Retirement Report

ER25 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Position Code	Yes	9	2	107	108	No	01, 02, 03, 04, 05, 06, 07	The code for the retiree's primary position: 01 = Professional/Administrative 02 = Teacher or Full-time Librarian 03 = Support Staff-Other 04 = Bus Driver 05 = Full-time Nurse/Counselor 06 = Peace Officer 07 = Support Staff-Food Service Worker
Employment Type	Yes	X	1	109	109	No	S, H, C, or F	The retiree's type of employment, either: S, H, C, or F: S = Substitute H = Half-time or less C = Combination of Substitute and Half-time or less F = Full-time.
Hours Worked	Yes	9	3	110	112	No	999	The actual number of hours that the retiree worked in the reporting period month.
Days Worked	Yes	9	2	113	114	No	99	The actual number of days that the retiree worked or was on paid leave in the reporting period month.

Employment after Retirement Report

ER25 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Zero Days Reason Code	Yes*	X	1	115	115	No	A, C, F, or L	The reason for reporting zero days worked for a retiree, either: A, C, F, or L. A = Accrued Pay/Not Terminated C = Employee on less than 12 month pay schedule/Not Terminated F = Final Pay/Terminated L = Leave Without Pay * Required if the number of days worked for a retiree is "0".
Total Gross Compensation	Yes	9	9	116	124	Yes	999999999	The retiree's total gross compensation that would be TRS eligible, from the Payroll System/Register for the employee, entered without the dollar sign (\$), commas, or a decimal point.
Pension Surcharge Contribution	No	9	9	125	133	Yes	999999999	The amount of pension surcharge due based on retiree's employment, if any, entered without the dollar sign (\$), commas, or a decimal point.
TRS-Care Surcharge Contribution	No	9	9	134	142	Yes	999999999	The amount of TRS-Care surcharge due based on retiree's employment, if any, entered without the dollar sign (\$), commas, or a decimal point.
Beginning Date of Employment Type	Yes	9	8	143	150	No	MMDDYYYY	The start date of the retiree's employment type for the current school year, in the MMDDYYYY format.
Ending Date of Employment Type	Yes	9	8	151	158	No	MMDDYYYY	The ending date of the retiree's employment type for the current school year, in the MMDDYYYY format.

Employment after Retirement Report

ER25 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Paid through 3rd Party Entity?	Yes	X	1	159	159	No	Y or N	An indication of whether the retiree works for a 3rd party entity and not the reporting employer, either Y or N.
Adjusted Report Period	Yes	9	6	160	165	No	MMYYYY	The report period for which adjustments are being reported.

ER27: The table below describes the format for an ER27 record type that is used to report an adjustment for a posted record on a previously reported Employment after Retirement report.

The ER27 is used to either:

1. Edit a previously submitted and TRS-accepted ER20 or ER25 record. If adjusting one or more of the following fields, a net difference transaction needs to be reported:
 - a. Hours Worked Adjustment
 - b. Days Worked Adjustment
 - c. Total Gross Compensation Adjustment
 - d. Pension Surcharge Adjustment
 - e. TRS-Care Surcharge Adjustment
2. Delete a previously submitted and TRS-accepted ER20 or ER25 record. When deleting a record that was previously reported in error, all of the following data must net to zero:
 - a. Hours Worked Adjustment
 - b. Days Worked Adjustment
 - c. Total Gross Compensation Adjustment
 - d. Pension Surcharge Adjustment
 - e. TRS-Care Surcharge Adjustment

The correct adjustment reason code must be used to either edit or delete a previously posted record.

Note: When information is reported for a field, it must be padded to its full length. Left pad numeric fields with 0. Right pad alphanumeric fields with spaces.

For fields that are optional and no information is being reported, or that are required but not applicable to a specific type of reporting employer, pad the field as described above.

Note: For an ER27 record, all “Original” fields must be populated. Populate only those “New” fields or “Adjustment” fields that are being changed.

ER27 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Record Type Code	Yes	X	4	1	4	No	ER27	Indicates that the information on the row is an ER27 record type.
Employee Identification Number	Yes	X	9	5	13	No	SSN Format: 999999999	The retiree's Social Security Number or Individual Taxpayer Identification Number.
Date of Birth	Yes	9	8	14	21	No	MMDDYYYY	The retiree's date of birth in the MMDDYYYY format.
Gender Code	Yes	X	1	22	22	No	M or F	The retiree's gender, either M or F. (M = Male and F = Female)
Last Name	Yes	X	30	23	52	No		The retiree's last name as it appears on their Social Security Card. A person who has only one name must have that name reported in the 'Last Name' field. Hyphens, apostrophes, and spaces are acceptable.
First Name	No	X	25	53	77	No		The retiree's first name as it appears on their Social Security Card. Hyphens, apostrophes, and spaces are acceptable. First Name must be padded blank if employee has no first name, or has their first name listed as FNU (first name unknown) on their Social Security Card.

Employment after Retirement Report

ER27 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Middle Name	No	X	25	78	102	No		The retiree's middle name as it appears on their Social Security Card. Hyphens, apostrophes, and spaces are acceptable.
Generation	No	X	4	103	106	No	I, II, III, IV, V, VI, VII, VIII, IX, X, XI, JR, or SR	The retiree's generational indicator as it appears on their Social Security Card, if any.
Original Position Code	Yes	9	2	107	108	No	01, 02, 03, 04, 05, 06, 07	The code for the retiree's primary position as originally reported: 01 = Professional/Administrative 02 = Teacher or Full-time Librarian 03 = Support Staff-Other 04 = Bus Driver 05 = Full-time Nurse/Counselor 06 = Peace Officer 07 = Support Staff-Food Service Worker
Original Employment Type	Yes	X	1	109	109	No	S, H, C, or F	The retiree's type of employment, either: S, H, C or F as originally reported: S = Substitute H = Half-time or less C = Combination of Substitute and Half-time or less F = Full-time.
Hours Worked Adjustment Sign	No	X	1	110	110	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.

Employment after Retirement Report

ER27 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Hours Worked Adjustment	No	9	3	111	113	No	999	The net difference between the amount originally reported and the correct amount of actual number of hours that the retiree worked in the reporting period month.
Days Worked Adjustment Sign	No	X	1	114	114	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.
Days Worked Adjustment	No	9	2	115	116	No	99	The net difference between the amount originally reported and the correct amount of days that the retiree worked in the reporting period month.
Zero Days Reason Code	Yes*	X	1	117	117	No	A, C, F, L, or D	The reason for reporting zero days worked for a retiree, either: A, C, F, or L. A = Accrued Pay/Not Terminated C = Employee on less than 12 month pay schedule/Not Terminated F = Final Pay/Terminated L = Leave Without Pay D = Delete * Required if the number of days worked for a retiree is "0".
Total Gross Compensation Adjustment Sign	No	X	1	118	118	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.

Employment after Retirement Report

ER27 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Total Gross Compensation Adjustment	No	9	9	119	127	Yes	999999999	The net difference between the amount originally reported and the correct total gross compensation that would be TRS eligible, from the Payroll System/Register for the retiree, entered without the dollar sign (\$), commas, or a decimal point.
Pension Surcharge Contribution Adjustment Sign	No	X	1	128	128	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.
Pension Surcharge Contribution Adjustment	No	9	9	129	137	Yes	999999999	The net difference between the amount originally reported and the correct amount of pension surcharge due, if any, based on retiree's employment, and entered without the dollar sign (\$), commas, or a decimal point.
TRS-Care Surcharge Contribution Adjustment Sign	No	X	1	138	138	No	X	If the adjustment for this amount is a net negative, enter the minus sign (-). If the adjustment for this amount is a net positive, pad with a space.
TRS-Care Surcharge Contribution Adjustment	No	9	9	139	147	Yes	999999999	The net difference between the amount originally reported and the correct amount of TRS-Care surcharge due, if any, based on retiree's employment, and entered without the dollar sign (\$), commas, or a decimal point.
Original Beginning Date of Employment Type	Yes	9	8	148	155	No	MMDDYYYY	The last reported start date of the retiree's employment type for the current school year, in the MMDDYYYY format.

Employment after Retirement Report

ER27 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
Original Ending Date of Employment Type	Yes	9	8	156	163	No	MMDDYYYY	The last reported ending date of the retiree's employment type for the current school year, in the MMDDYYYY format.
Original Paid through 3rd Party Entity?	Yes	X	1	164	164	No	Y or N	The last reported indication of whether the retiree works for a 3rd party entity and not the reporting employer, either Y or N.
New Position Code	No	X	2	165	166	No	01, 02, 03, 04, 05, 06, 07	The code for the retiree's primary position: 01 = Professional/ Administrative 02 = Teacher or Full-time Librarian 03 = Support Staff-Other 04 = Bus Driver 05 = Full-time Nurse/Counselor 06 = Peace Officer 07 = Support Staff-Food Service Worker
New Employment Type	No	X	1	167	167	No	S, H, C, or F	The retiree's type of employment, either: S, H, C, or F: S = Substitute H = Half-time or less C = Combination of Substitute and Half-time or less F = Full-time.
New Beginning Date of Employment Type	No	X	8	168	175	No	MMDDYYYY	The new start date of the retiree's employment type for the current school year, in the MMDDYYYY format.
New Ending Date of Employment Type	No	X	8	176	183	No	MMDDYYYY	The new ending date of the retiree's employment type for the current school year, in the MMDDYYYY format.

Employment after Retirement Report

ER27 Data Element Name	Required?	Alphanumeric (X) or Numeric (9)	Length	Beginning Position	Ending Position	Implied Decimal?	Format	Description
New Paid through 3rd Party Entity?	No	X	1	184	184	No	Y or N	The new indication of whether the retiree works for a 3rd party entity and not the reporting employer, either Y or N.
Adjusted Report Period	Yes	9	6	185	190	No	MMYYYY	The report period for which adjustments are being reported.
Adjustment Reason Code	Yes	X	1	191	191	No	E or D	<p>The reason for adjusting a record, either E or D.</p> <p>E = Edit a previously reported ER20 or ER25 record.</p> <p>D = Delete a previously reported ER20 or ER25 record.</p>

5 Country Codes

Country or Area Name	Code
Afghanistan	AFG
Åland Islands	ALA
Albania	ALB
Algeria	DZA
American Samoa	ASM
Andorra	AND
Angola	AGO
Anguilla	AIA
Antigua and Barbuda	ATG
Argentina	ARG
Armenia	ARM
Aruba	ABW
Australia	AUS
Austria	AUT
Azerbaijan	AZE
Bahamas	BHS
Bahrain	BHR
Bangladesh	BGD
Barbados	BRB
Belarus	BLR

Country or Area Name	Code
Belgium	BEL
Belize	BLZ
Benin	BEN
Bermuda	BMU
Bhutan	BTN
Bolivia (Plurinational State of)	BOL
Bonaire, Sint Eustatius and Saba	BES
Bosnia and Herzegovina	BIH
Botswana	BWA
Brazil	BRA
British Virgin Islands	VGB
Brunei Darussalam	BRN
Bulgaria	BGR
Burkina Faso	BFA
Burundi	BDI
Cabo Verde	CPV
Cambodia	KHM
Cameroon	CMR
Canada	CAN
Cayman Islands	CYM

Country Codes

Country or Area Name	Code
Central African Republic	CAF
Chad	TCD
Chile	CHL
China	CHN
China, Hong Kong Special Administrative Region	HKG
China, Macao Special Administrative Region	MAC
Colombia	COL
Comoros	COM
Congo	COG
Cook Islands	COK
Costa Rica	CRI
Côte d'Ivoire	CIV
Croatia	HRV
Cuba	CUB
Curaçao	CUW
Cyprus	CYP
Czech Republic	CZE
Democratic People's Republic of Korea	PRK
Democratic Republic of the Congo	COD
Denmark	DNK
Djibouti	DJI

Country or Area Name	Code
Dominica	DMA
Dominican Republic	DOM
Ecuador	ECU
Egypt	EGY
El Salvador	SLV
Equatorial Guinea	GNQ
Eritrea	ERI
Estonia	EST
Ethiopia	ETH
Faeroe Islands	FRO
Falkland Islands (Malvinas)	FLK
Fiji	FJI
Finland	FIN
France	FRA
French Guiana	GUF
French Polynesia	PYF
Gabon	GAB
Gambia	GMB
Georgia	GEO
Germany	DEU
Ghana	GHA

Country or Area Name	Code
Gibraltar	GIB
Greece	GRC
Greenland	GRL
Grenada	GRD
Guadeloupe	GLP
Guam	GUM
Guatemala	GTM
Guernsey	GGY
Guinea	GIN
Guinea-Bissau	GNB
Guyana	GUY
Haiti	HTI
Holy See	VAT
Honduras	HND
Hungary	HUN
Iceland	ISL
India	IND
Indonesia	IDN
Iran (Islamic Republic of)	IRN
Iraq	IRQ
Ireland	IRL

Country or Area Name	Code
Isle of Man	IMN
Israel	ISR
Italy	ITA
Jamaica	JAM
Japan	JPN
Jersey	JEY
Jordan	JOR
Kazakhstan	KAZ
Kenya	KEN
Kiribati	KIR
Kuwait	KWT
Kyrgyzstan	KGZ
Lao People's Democratic Republic	LAO
Latvia	LVA
Lebanon	LBN
Lesotho	LSO
Liberia	LBR
Libya	LBY
Liechtenstein	LIE
Lithuania	LTU
Luxembourg	LUX

Country Codes

Country or Area Name	Code
Madagascar	MDG
Malawi	MWI
Malaysia	MYS
Maldives	MDV
Mali	MLI
Malta	MLT
Marshall Islands	MHL
Martinique	MTQ
Mauritania	MRT
Mauritius	MUS
Mayotte	MYT
Mexico	MEX
Micronesia (Federated States of)	FSM
Monaco	MCO
Mongolia	MNG
Montenegro	MNE
Montserrat	MSR
Morocco	MAR
Mozambique	MOZ
Myanmar	MMR
Namibia	NAM

Country or Area Name	Code
Nauru	NRU
Nepal	NPL
Netherlands	NLD
New Caledonia	NCL
New Zealand	NZL
Nicaragua	NIC
Niger	NER
Nigeria	NGA
Niue	NIU
Norfolk Island	NFK
Northern Mariana Islands	MNP
Norway	NOR
Oman	OMN
Pakistan	PAK
Palau	PLW
Panama	PAN
Papua New Guinea	PNG
Paraguay	PRY
Peru	PER
Philippines	PHL
Pitcairn	PCN

Country or Area Name	Code
Poland	POL
Portugal	PRT
Puerto Rico	PRI
Qatar	QAT
Republic of Korea	KOR
Republic of Moldova	MDA
Réunion	REU
Romania	ROU
Russian Federation	RUS
Rwanda	RWA
Saint Barthélemy	BLM
Saint Helena	SHN
Saint Kitts and Nevis	KNA
Saint Lucia	LCA
Saint Martin (French part)	MAF
Saint Pierre and Miquelon	SPM
Saint Vincent and the Grenadines	VCT
Samoa	WSM
San Marino	SMR
Sao Tome and Principe	STP
Saudi Arabia	SAU

Country or Area Name	Code
Senegal	SEN
Serbia	SRB
Seychelles	SYC
Sierra Leone	SLE
Singapore	SGP
Sint Maarten (Dutch part)	SXM
Slovakia	SVK
Slovenia	SVN
Solomon Islands	SLB
Somalia	SOM
South Africa	ZAF
South Sudan	SSD
Spain	ESP
Sri Lanka	LKA
State of Palestine	PSE
Sudan	SDN
Suriname	SUR
Svalbard and Jan Mayen Islands	SJM
Swaziland	SWZ
Sweden	SWE
Switzerland	CHE

Country Codes

Country or Area Name	Code
Syrian Arab Republic	SYR
Tajikistan	TJK
Thailand	THA
The former Yugoslav Republic of Macedonia	MKD
Timor-Leste	TLS
Togo	TGO
Tokelau	TKL
Tonga	TON
Trinidad and Tobago	TTO
Tunisia	TUN
Turkey	TUR
Turkmenistan	TKM
Turks and Caicos Islands	TCA
Tuvalu	TUV
Uganda	UGA
Ukraine	UKR
United Arab Emirates	ARE
United Kingdom of Great Britain and Northern Ireland	GBR
United Republic of Tanzania	TZA
United States Virgin Islands	VIR
Uruguay	URY

Country or Area Name	Code
Uzbekistan	UZB
Vanuatu	VUT
Venezuela (Bolivarian Republic of)	VEN
Viet Nam	VNM
Wallis and Futuna Islands	WLF
Western Sahara	ESH
Yemen	YEM
Zambia	ZMB
Zimbabwe	ZWE