

Report Formatting Guide

**For ISDs, Charter Schools and
Education Service Center Employers**



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1 Introduction

The *Report Formatting Guide for Reporting Entities* identifies the report fields that reporting employers 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 | <p>For hourly employees, their normal hourly rate of pay, entered without the dollar sign (\$), commas, or a decimal point.</p> <p>* For salaried employees, pad with zeroes</p> |
|-------------|------|---|---|-----|-----|-----|-------|--|

- **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.

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. |

| 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. |
| 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. |

| ED20 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|------------------------|-----------|---------------------------------|--------|--------------------|-----------------|------------------|--|---|
| 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. |
| 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. |

| ED20 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|------------------------|-----------|---------------------------------|--------|--------------------|-----------------|------------------|-----------------|---|
| 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. |
| 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. |

| ED25 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|------------------------------------|-----------|---------------------------------|--------|--------------------|-----------------|------------------|--|--|
| 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. |
| 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. |

| ED25 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|------------------------|-----------|---------------------------------|--------|--------------------|-----------------|------------------|--|--|
| 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 |
| 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 |

| ED25 Data Element Name | Required? | Alphanumeric (x) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|--------------------------|-----------|---------------------------------|--------|--------------------|-----------------|------------------|-----------------|--|
| 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 employer, pad the field as described above.

| 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. |

| 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. |
| Employment Type | Yes | X | 1 | 137 | 137 | No | S, P, F, M, or D. | A code for the type of the employee's employment. For ISD, Charter School, or Service Center employees, the codes are: S = Substitute P = Less than Half-Time F = Half-Time or more M = Temporary |

| ED40 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|-------------------------|-----------|---------------------------------|--------|--------------------|-----------------|------------------|------------|---|
| Adjunct Faculty | No | X | 1 | 138 | 138 | No | Y or N | Indicates whether the employee is an adjunct faculty member. (Y = Yes and N = No) Only applicable to Higher Education. Other institutions should pad this field with a space. |
| 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 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. |

| 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 | <p>The employee's generational indicator as it appears on their Social Security Card, if any.</p> |
| 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. |

| 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 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> |

| 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. |

| 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> |
| New Employment Start Date | No | X | 8 | 150 | 157 | No | MMDDYYYY | <p>The new date that employee began employment with their current employer, in the MMDDYYYY format.</p> |

| ED45 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|---|-----------|---------------------------------|--------|--------------------|-----------------|------------------|--|---|
| 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. |

| 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. | The new code for the type of the employee's current employment. For ISD, Charter School, or Service Center employees, the codes are: S = Substitute P = Less than Half-Time F = Half-Time or more M = Temporary |
| New Adjunct Faculty | No | X | 1 | 179 | 179 | No | Y or N | The new indication of whether the employee is an adjunct faculty member. (Y = Yes and N = No) Only applicable to Higher Education. Other institutions should pad this field with a space. |
| New RE Pays Social Security | No | X | 1 | 180 | 180 | No | Y, N, or M | The new indication of whether social security is currently 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. |
| New Pay Unit/Salary Flag | No | X | 1 | 181 | 181 | No | H or S | The new indication of whether the employee is currently hourly or salary, either H or S. (H = Hourly and S = Salary) |

| 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. |

| 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. |

| 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 | | 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. |
| 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 | The reason the employee's employment was terminated, either D or E. (D = Death and E = End of Employment) |
| Final Report Month for TRS Contributions | 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 | 999999999 | <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 Independent School Districts, Charter Schools and Education Service Centers

Description: The Regular Payroll Report for Independent School Districts is used to report the compensation and contribution details, as well as compensation and contribution adjustments, for the employees of an independent school district, charter school, or Education Service Center. Retirees should NOT be included on the RP report.

Dollar amounts should match the Reporting Employer’s 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. |



Sample File Format:

When reporting information for an employee 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 employee, those records must appear in the following order: RP20, RP25.

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

```
12341220140000020000045502500000321125000002350750000008503500000055075000001200450000012004500000083532 ← Header
RP2011122333301011960MJOHNSON          TOM          PETE
RP2522233444401011980FFARHAM          SUSAN          LOUISE
0116016020 000212475 ← RP20 Record
02-010      000000000 ← RP25 Record
```

Header Row Format:

The table below describes the format for the header row of the Regular Payroll Report for Independent School Districts, Charter Schools and ESCs. Pad the entire field if not used:

| RP 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 contributions |
| Total Number of Detail Records | Yes | 9 | 6 | 11 | 16 | No | 999999 | The total number of payroll records included in the report. |
| Total TRS Eligible Compensation | Yes | 9 | 11 | 17 | 27 | Yes | 9999999999 | The sum of TRS eligible compensation for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. |
| Total Performance Pay Gross | Yes | 9 | 11 | 28 | 38 | Yes | 9999999999 | The sum of performance pay for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. |
| Total Gross Compensation | Yes | 9 | 11 | 39 | 49 | Yes | 9999999999 | The sum of total gross compensation for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. |



Regular Payroll Report – ISDs, Charter Schools, and ESCs

| 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 | 50 | 60 | Yes | 99999999999 | The sum of member contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. |
| Total Member TRS-Care Contributions | Yes | 9 | 11 | 61 | 71 | Yes | 99999999999 | The sum of member insurance contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. |
| Total RE TRS-Care Contributions | Yes | 9 | 11 | 72 | 82 | Yes | 99999999999 | The sum of reporting employer TRS-Care contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. |
| Total Service Credit Purchase Deductions | Yes | 9 | 11 | 83 | 93 | 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 | 94 | 104 | Yes | 99999999999 | The sum of eligible compensation paid from Federal funds or private grants for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. |
| Total Federal Fund/Private Grant Contributions | Yes | 9 | 11 | 105 | 115 | 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 Federal TRS-Care Contribution | Yes | 9 | 11 | 116 | 126 | Yes | 99999999999 | The sum of Federal TRS-Care contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP Header Row Data Element Name | Required? | Alphanumeric (x) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|---|-----------|---------------------------------|--------|--------------------|-----------------|------------------|-------------|--|
| Total RE Payment for New Member Contribution | Yes | 9 | 11 | 127 | 137 | 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 Public Education Employer Contribution | Yes | 9 | 11 | 138 | 148 | Yes | 99999999999 | The sum of reporting employer contributions for all reported employees entered without the dollar sign (\$), commas, or a decimal point. |
| Total State Minimum Compensation | Yes | 9 | 11 | 149 | 159 | Yes | 99999999999 | The sum of state minimum compensation for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. Only applicable to Independent School Districts and Charter Schools. Field should be padded with zeroes for all other RE Types. |
| Total Statutory Minimum Contribution | Yes | 9 | 11 | 160 | 170 | Yes | 99999999999 | The sum of statutory minimum contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. Only applicable to Independent School Districts and Charter Schools. Field should be padded with zeroes for all other RE Types. |
| Total TRS Eligible Compensation Adjustment Sign | Yes* | X | 1 | 171 | 171 | 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. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP Header Row Data Element Name | Required? | Alphanumeric (x) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|---|-----------|---------------------------------|--------|--------------------|-----------------|------------------|------------|---|
| Total TRS Eligible Compensation Adjustment | Yes | 9 | 11 | 172 | 182 | Yes | 9999999999 | The net difference between the amount originally reported and the correct amount of TRS eligible compensation for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. |
| Total Performance Pay Gross Adjustment Sign | Yes* | X | 1 | 183 | 183 | 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 Performance Pay Gross Adjustment | Yes | 9 | 11 | 184 | 194 | Yes | 9999999999 | The net difference between the amount originally reported and the correct amount of performance pay for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. |
| Total Gross Compensation Adjustment Sign | Yes* | X | 1 | 195 | 195 | 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 | 196 | 206 | Yes | 9999999999 | 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 | 207 | 207 | 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. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP Header Row Data Element Name | Required? | Alphanumeric (x) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|---|-----------|---------------------------------|--------|--------------------|-----------------|------------------|-------------|---|
| Total Member Contributions Adjustment | Yes | 9 | 11 | 208 | 218 | Yes | 99999999999 | 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 Member TRS-Care Contributions Adjustment Sign | Yes* | X | 1 | 219 | 219 | 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 TRS-Care Contributions Adjustment | Yes | 9 | 11 | 220 | 230 | Yes | 99999999999 | The net difference between the amount originally reported and the correct amount of member insurance contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. |
| Total RE TRS-Care Contributions Adjustment Sign | Yes* | X | 1 | 231 | 231 | 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 TRS-Care Contributions Adjustment | Yes | 9 | 11 | 232 | 242 | Yes | 99999999999 | The net difference between the amount originally reported and the correct amount of reporting employer TRS-Care contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP Header Row Data Element Name | Required? | Alphanumeric (x) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|--|-----------|---------------------------------|--------|--------------------|-----------------|------------------|-------------|---|
| Total Service Credit Purchase Deductions Adjustment | Yes* | 9 | 11 | 243 | 253 | Yes | 99999999999 | 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 purchase. |
| Total Eligible Compensation Paid from Federal Funds/Private Grants Adjustment Sign | Yes* | X | 1 | 254 | 254 | 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 Federal Funds/Private Grants Adjustment | Yes | 9 | 11 | 255 | 265 | Yes | 99999999999 | The net difference between the amount originally reported and the correct amount of eligible compensation paid from Federal funds or private grants for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. |
| Total Federal Fund/Private Grant Contributions Adjustment Sign | Yes* | X | 1 | 266 | 266 | 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. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP Header Row Data Element Name | Required? | Alphanumeric (x) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|--|-----------|---------------------------------|--------|--------------------|-----------------|------------------|-------------|--|
| Total Federal Fund/Private Grant Contributions Adjustment | Yes | 9 | 11 | 267 | 277 | Yes | 99999999999 | 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 Federal TRS-Care Contribution Adjustment Sign | Yes* | X | 1 | 278 | 278 | 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 TRS-Care Contribution Adjustment | Yes | 9 | 11 | 279 | 289 | Yes | 99999999999 | The net difference between the amount originally reported and the correct amount of Federal TRS-Care 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 | 290 | 290 | 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 | 291 | 301 | Yes | 99999999999 | 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. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP Header Row Data Element Name | Required? | Alphanumeric (x) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|--|-----------|---------------------------------|--------|--------------------|-----------------|------------------|-------------|--|
| Total Public Education Employer Contribution Adjustment Sign | Yes* | X | 1 | 302 | 302 | 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 Public Education Employer Contribution Adjustment | Yes | 9 | 11 | 303 | 313 | Yes | 99999999999 | The net difference between the amount originally reported and the correct amount of reporting employer contributions for all reported employees entered without the dollar sign (\$), commas, or a decimal point. |
| Total State Minimum Compensation Adjustment Sign | Yes* | X | 1 | 314 | 314 | 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 State Minimum Compensation Adjustment | Yes | 9 | 11 | 315 | 325 | Yes | 99999999999 | The net difference between the amount originally reported and the correct amount of state minimum compensation for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. Only applicable to Independent School Districts and Charter Schools. Field should be padded with zeroes for all other RE Types. |
| Total Statutory Minimum Contribution Adjustment Sign | Yes* | X | 1 | 326 | 326 | 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 Statutory Minimum Contribution Adjustment | Yes | 9 | 11 | 327 | 337 | Yes | 99999999999 | The net difference between the amount originally reported and the correct amount of statutory minimum contributions for all reported employees, entered without the dollar sign (\$), commas, or a decimal point. Only applicable to Independent School Districts and Charter Schools. Field should be padded with zeroes for all other RE Types. |

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 and “Days Worked” fields 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.



Regular Payroll Report – ISDs, Charter Schools, and ESCs

| 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. |
| 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. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP20 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. |
| Position Code | Yes | 9 | 2 | 107 | 108 | No | 01, 02, 03, 04, 05, 06, 07 or 09 | The code for the employee'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 09 = Summer School (ISDs and Charter Schools only) Employers must submit a payroll record for each position that is held by an employee. |
| Hours Worked | Yes* | 9 | 3 | 109 | 111 | No | 999 | The actual number of hours that the employee worked or was on paid leave in the reporting period month . Must be reported if actual hours are tracked, otherwise pad with zeroes. Hours should not be reported for substitutes (employment type = "S") |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP20 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|------------------------|-----------|---------------------------------|--------|--------------------|-----------------|------------------|--------|---|
| 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 <i>not</i> tracked. Hours should not be reported for substitutes (employment type = "S").</p> |
| 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> |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP20 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 | 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> |
| Eligible TRS Gross Compensation | Yes | 9 | 9 | 117 | 125 | Yes | 999999999 | <p>The amount of regular TRS 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.</p> |
| Performance Pay Gross | No | 9 | 9 | 126 | 134 | Yes | 999999999 | <p>The amount of performance pay reported for the employee in the current month, entered without the dollar sign (\$), commas, or a decimal point.</p> <p>Only Public Schools and Charter Schools should report this amount. Not applicable to Education Service Centers.</p> |
| Total Gross Compensation | Yes | 9 | 9 | 135 | 143 | Yes | 999999999 | <p>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.</p> |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP20 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|--|-----------|---------------------------------|--------|--------------------|-----------------|------------------|-----------|--|
| Member Contribution | Yes | 9 | 9 | 144 | 152 | 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. |
| Member TRS-Care Contribution | Yes | 9 | 9 | 153 | 161 | Yes | 999999999 | The employee's member contribution to TRS-Care based on regular eligible compensation reported for current month, entered without the dollar sign (\$), commas, or a decimal point. |
| RE TRS-Care Contribution | Yes | 9 | 9 | 162 | 170 | Yes | 999999999 | The reporting employer's contribution to TRS-Care based on eligible compensation reported for the current month, entered without the dollar sign (\$), commas, or a decimal point. |
| Service Credit Purchase Deduction | No | 9 | 9 | 171 | 179 | 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 | 180 | 180 | 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 | 181 | 189 | 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. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| 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 | 190 | 198 | Yes | 999999999 | The state matching contribution amount based on eligible compensation paid from Federal funds or private grants, entered without the dollar sign (\$), commas, or a decimal point. |
| Federal TRS-Care Contribution | No | 9 | 9 | 199 | 207 | Yes | 999999999 | The state TRS-Care matching contribution amount based on eligible compensation paid from a Federal fund or private grant, entered without the dollar sign (\$), commas, or a decimal point. |
| RE Payment for New Member Contribution | No | 9 | 9 | 208 | 216 | Yes | 999999999 | The state 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. |
| RE Public Education Employer Contribution | No | 9 | 9 | 217 | 225 | Yes | 999999999 | The reporting employer's contribution amount for TRS-eligible compensation paid to employees, entered without the dollar sign (\$), commas, or a decimal point. |
| State Minimum Compensation | No | 9 | 9 | 226 | 234 | Yes | 999999999 | The amount of current state minimum eligible compensation, entered without the dollar sign (\$), commas, or a decimal point. Only applicable to Independent School Districts and Charter Schools. Field should be padded with zeroes for all other RE Types. |

| RP20 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|--------------------------------|-----------|---------------------------------|--------|--------------------|-----------------|------------------|-----------|---|
| Statutory Minimum Contribution | No | 9 | 9 | 235 | 243 | Yes | 999999999 | The State's matching contribution on amount of eligible compensation paid above the state minimum eligible compensation, entered without the dollar sign (\$), commas, or a decimal point. Only applicable to Independent School Districts and Charter Schools. Field should be padded with zeroes for all other RE Types. |

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. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP25 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. |
| 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. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP25 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|---------------------------------|-----------|---------------------------------|--------|--------------------|-----------------|------------------|--|--|
| 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 or 09 | <p>The code for the employee'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 09 = Summer School (ISDs and Charter Schools only)</p> <p>Employers must submit a payroll record for each position that is held by an employee.</p> |
| Hours Worked Adjustment Sign | No | X | 1 | 109 | 109 | No | X | <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 original amount reported and the correct amount of hours worked in the reporting period month. Hours should not be reported for substitutes (employment type = "S"). |
| Hours Scheduled Adjustment Sign | No | X | 1 | 113 | 113 | No | X | <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> |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP25 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|---|-----------|---------------------------------|--------|--------------------|-----------------|------------------|------------------|---|
| Hours Scheduled Adjustment | No | 9 | 2 | 114 | 115 | No | 99 | The net difference between the original amount reported and the correct amount of hours scheduled per week. Only report this value if the employee's actual hours are not tracked. Hours should not be reported for substitutes (employment type = "S"). |
| Days Worked Adjustment Sign | No | X | 1 | 116 | 116 | 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 | 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 | 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. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP25 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|--|-----------|---------------------------------|--------|--------------------|-----------------|------------------|-----------|--|
| 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, entered without the dollar sign (\$), commas, or a decimal point. This amount should not include any performance pay. |
| Performance Pay Gross Adjustment Sign | No | X | 1 | 130 | 130 | 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. |
| Performance Pay Gross Adjustment | No | 9 | 9 | 131 | 139 | Yes | 999999999 | The net difference between the original amount reported and the correct amount of performance pay, entered without the dollar sign (\$), commas, or a decimal point. Only Public Schools and Charter Schools should report this amount. |
| Total Gross Compensation Adjustment Sign | No | X | 1 | 140 | 140 | 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 | No | 9 | 9 | 141 | 149 | Yes | 999999999 | 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. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP25 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|--|-----------|---------------------------------|--------|--------------------|-----------------|------------------|-----------|---|
| Member Contribution Adjustment Sign | No | X | 1 | 150 | 150 | 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. |
| Member Contribution Adjustment | No | 9 | 9 | 151 | 159 | Yes | 999999999 | 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. |
| Member TRS-Care Contribution Adjustment Sign | No | X | 1 | 160 | 160 | 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. |
| Member TRS-Care Contribution Adjustment | No | 9 | 9 | 161 | 169 | Yes | 999999999 | The net difference between the original amount reported and the correct amount of the member's contribution to TRS-Care based on regular eligible compensation reported for the adjustment month, entered without the dollar sign (\$), commas, or a decimal point. |
| RE TRS-Care Contribution Adjustment Sign | No | X | 1 | 170 | 170 | 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. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP25 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|--|-----------|---------------------------------|--------|--------------------|-----------------|------------------|-----------|---|
| RE TRS-Care Contribution Adjustment | No | 9 | 9 | 171 | 179 | Yes | 999999999 | The net difference between the original amount reported and the correct amount of the reporting employer's contribution to TRS-Care based on eligible compensation reported for the adjustment month, entered without the dollar sign (\$), commas, or a decimal point. |
| Service Credit Purchase Deduction Adjustment | No | 9 | 9 | 180 | 188 | Yes | 999999999 | 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. |
| Service Credit Tax Shelter Flag | No | X | 1 | 189 | 189 | 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 | 190 | 190 | 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. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP25 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|---|-----------|---------------------------------|--------|--------------------|-----------------|------------------|-----------|---|
| Eligible Compensation Paid from Federal Funds/Private Grants Adjustment | No | 9 | 9 | 191 | 199 | 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 | 200 | 200 | 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. |
| Federal Fund/Private Grant 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 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. |
| Federal TRS-Care Contribution Adjustment Sign | No | X | 1 | 210 | 210 | 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. |
| Federal TRS-Care Contribution Adjustment | No | 9 | 9 | 211 | 219 | Yes | 999999999 | The net difference between the original amount reported and the correct amount of the state TRS-Care 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. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| 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 | 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. |
| RE Payment for New Member 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 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. |
| RE Public Education Employer Contribution Adjustment Sign | No | X | 1 | 230 | 230 | 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. |
| RE Public Education Employer Contribution Adjustment | No | 9 | 9 | 231 | 239 | Yes | 999999999 | The net difference between the original amount reported and the correct amount of the reporting employer's contribution amount for TRS-eligible compensation paid to employees for the adjustment month, entered without the dollar sign (\$), commas, or a decimal point. |
| State Minimum Compensation Adjustment Sign | No | X | 1 | 240 | 240 | 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. |

Regular Payroll Report – ISDs, Charter Schools, and ESCs

| RP25 Data Element Name | Required? | Alphanumeric (X) or Numeric (9) | Length | Beginning Position | Ending Position | Implied Decimal? | Format | Description |
|--|-----------|---------------------------------|--------|--------------------|-----------------|------------------|-----------|--|
| State Minimum Compensation Adjustment | No | 9 | 9 | 241 | 249 | Yes | 999999999 | The net difference between the original amount reported and the correct amount of the state minimum compensation for the adjustment month, entered without the dollar sign (\$), commas, or a decimal point. Only applicable to Independent School Districts and Charter Schools. Field should be padded with zeroes for all other RE Types. |
| Statutory Minimum Contribution Adjustment Sign | No | X | 1 | 250 | 250 | 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. |
| Statutory Minimum Contribution Adjustment | No | 9 | 9 | 251 | 259 | Yes | 999999999 | The net difference between the original amount reported and the correct amount of the state's matching contribution for eligible compensation paid above the state minimum during adjustment month, entered without the dollar sign (\$), commas, or a decimal point. Only applicable to Independent School Districts and Charter Schools. Field should be padded with zeroes for all other RE Types. |
| Adjusted Report Period | Yes | 9 | 6 | 260 | 265 | 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.

```

1234022015000004000010400000000012500000000075000-00000050000-00000025000-00000012500
ER2011122333301011980MJOHNSON          LARRY          JOE
ER2522233444401011981MROSEN            MARK           QUENTIN
ER2633344555501011982FLAMBERT         FALEN          MARIE
ER2744455666601011983MCOLE            DANIEL         BRANDON
0150160200000750000 ← Header Row
02H0800002000050000 ← ER20 Record
015-008 00-000025000 ← ER25 Record
015-008-01-000025000 ← ER26 Record
015-008-01-000025000 ← 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. |

| 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 unless the other position is employment type E, B, N or T. Then the retiree would have two ER 20 records submitted. 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 | MMDDYYYY 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 | | 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. |
| 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 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, F, E, B, N or T | The retiree's type of employment, either: S, H, C, F, E, B, N or T: S = Substitute H = Half-time or less C = Combination of Substitute and Half-time or less F = Full-time E = Surge Personnel Exception B = Non-Profit Tutor Substitute N = Non-Profit Tutor Half-Time or Less T = Non-Profit Tutor 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. |

| 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. |
| Date of Birth | Yes | 9 | 8 | 14 | 21 | No | MMDDYYYY | The retiree's date of birth in the MMDDYYYY format. |

| ER25 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 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, F, E, B, N or T | The retiree's type of employment, either: S, H, C, F, E, B, N or T: S = Substitute H = Half-time or less C = Combination of Substitute and Half-time or less F = Full-time E = Surge Personnel Exception B = Non-Profit Tutor Substitute N = Non-Profit Tutor Half-Time or Less T = Non-Profit Tutor 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. |

| 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, F, E, B, N or T | The retiree's type of employment, either: S, H, C, F, E, B, N or T: S = Substitute H = Half-time or less C = Combination of Substitute and Half-time or less F = Full-time E = Surge Personnel Exception B = Non-Profit Tutor Substitute N = Non-Profit Tutor Half-Time or Less T = Non-Profit Tutor 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, F, E, B, N or T | The retiree's type of employment, either: S, H, C, F, E, B, N or T: S = Substitute H = Half-time or less C = Combination of Substitute and Half-time or less F = Full-time E = Surge Personnel Exception B = Non-Profit Tutor Substitute N = Non-Profit Tutor Half-Time or Less T = Non-Profit Tutor 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 | The reason for adjusting a record, either E or D. E = Edit a previously reported ER20 or ER25 record. D = Delete a previously reported ER20 or ER25 record. |

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 |
| Dominica | DMA |

| Country or Area Name | Code |
|-----------------------------|------|
| 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 |
| Gibraltar | GIB |
| Greece | GRC |

Country Codes

| Country or Area Name | Code |
|----------------------------|------|
| 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 |
| Isle of Man | IMN |
| Israel | ISR |
| Italy | ITA |

| Country or Area Name | Code |
|----------------------------------|------|
| 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 |
| Madagascar | MDG |
| Malawi | MWI |
| Malaysia | MYS |
| Maldives | MDV |

Country Codes

| Country or Area Name | Code |
|----------------------------------|------|
| 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 |
| Nauru | NRU |
| Nepal | NPL |
| Netherlands | NLD |
| New Caledonia | NCL |
| New Zealand | NZL |

| Country or Area Name | Code |
|--------------------------|------|
| 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 |
| Poland | POL |
| Portugal | PRT |
| Puerto Rico | PRI |
| Qatar | QAT |
| Republic of Korea | KOR |
| Republic of Moldova | MDA |

Country Codes

| Country or Area Name | Code |
|----------------------------------|------|
| 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 |
| Senegal | SEN |
| Serbia | SRB |
| Seychelles | SYC |
| Sierra Leone | SLE |
| Singapore | SGP |
| Sint Maarten (Dutch part) | SXM |
| Slovakia | SVK |

| Country or Area Name | Code |
|---|------|
| 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 |
| Syrian Arab Republic | SYR |
| Tajikistan | TJK |
| Thailand | THA |
| The former Yugoslav Republic of Macedonia | MKD |
| Timor-Leste | TLS |
| Togo | TGO |
| Tokelau | TKL |
| Tonga | TON |

| Country or Area Name | Code |
|--|------|
| 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 |
| 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 |