

## CHAPTER 10 – ANNUAL REPORTING AND RECONCILIATION

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### 1000 Define Annual Reporting and Reconciliation

**Annual reporting** is the process by which employers provide the Department of Employee Trust Funds with calendar year hours, earnings, employee-paid required contributions and additional contributions (if any) for all their Wisconsin Retirement System participating employees actively employed at year's end. All WRS employers are required to submit an annual report. The annual report is due at ETF no later than January 31.

**Annual reconciliation** is the process by which employers reconcile total annual earnings (by employment category) reported periodically throughout the year, to the total earnings (by employment category) reported monthly via the Online Network for Employers (ONE) WRS Contribution Remittance Entry application. Reconciliation assures that contributions have been paid for the calendar year for all WRS covered employees. (Refer to subchapter 1008.)

Reconciliation should be completed before the December WRS Contribution Remittance Entry is submitted so that any under-reported or over-reported earnings and contributions may be included in the December submission.

**Note:** The December WRS Contribution Remittance Entry must be submitted by the designated due date, four business days before the last business day of the month, to avoid late interest charges.

If you have questions regarding annual reporting or the reconciliation process, please contact the Employer Communication Center toll free at 1-877-533-5020 or 608-266-3285.

## 1001 Employees to be Reported

The WRS annual report should include hours, earnings, employee-paid required contributions and additional contributions (if any) for the following WRS participating employees:

- Active employees.
- Terminated employees (using transaction type P000 on the annual) who terminated late in December but who have a final paycheck coming in the upcoming year (the P001 is reported in the upcoming year with the final hours and earnings).
- Employees on leave of absence or layoff (with or without earnings) at year-end.
- Employees not on formal leave but for whom no earnings were paid during the year.

The annual report **should not** include employees who terminated employment during the year and whose final hours and earnings were previously reported.

**Note:** Terminations should be reported within one week of the event or within one week of the employee's last paycheck. Refer to subchapter 903.

Employees who changed employment categories during the year should only have hours and earnings reported for the new employment category on the annual report. The hours and earnings associated with the old employment category should have been reported (using transaction type P010) at the time the employer reported the category change. (Refer to subchapter 907 Table 9.1.)

## 1002 Due Dates for Annual Reports

Annual reports can be submitted as soon as the last payroll for the calendar year has been processed and **must be received on or before the January 31 deadline, as specified in Administrative Code ETF 10.63 (1) (c)**. When this date falls on a Saturday, Sunday or holiday on which state offices are closed, the report is due on the last working day of the month.

**Note:** Late reports will be subject to expenses as stipulated in Wis. Stat. §40.06 (2).

## 1003 Annual WRS Reconciliation Process

ETF provides seven electronic reports through the Online Network for Employers (ONE), 'WRS Earnings Reports (Ongoing)' application, to assist with the reconciliation process. The seven reports/listings are:

- **Employee Transaction Detail** – Includes all employee transactions for the year (including additional contributions if any) processed through the end of the previous day. Earnings totals by employment category are also provided. (Refer to subchapter 1012, Exhibit 4.)
- **Remittance Reports by Month** – Includes the total earnings by employment category (including additional contributions, if any) reported to ETF through the 'WRS Contribution Remittance Entry' application from January through end of the previous day. The total will depend on when this application is accessed. If accessing at year-end, the November and December monthly remittance values may not be included.
- **Suspended Employee Transactions** – Includes a list of submitted transactions that have not successfully loaded to the individual's WRS account. Transactions shown are current as of the previous day. This report will allow employers to see the error that caused the transaction to suspend. ETF must process the corrections to these transactions. Please contact the Employer Communication Center at 608-266-3285 or 1-877-533-5020 regarding suspended transactions.

## Common Suspended Transaction Error Types:

- \* Status in category is not active – The participant has already been terminated or is no longer active within this employment category. To become an active employee after a termination, a new WRS enrollment is required.
- \* Social Security Number not found – The Social Security number, as entered, is not associated with anyone enrolled in the WRS. This could be the result of a keying error or the suspended transaction could be for an employee not yet enrolled in the WRS.
- \* Begin date is later than current date – The action (begin) date cannot be a future date. Employees can only be enrolled on or after their actual start date.
- \* No original transaction exists for this correction – To correct a previously submitted transaction, there must be an original transaction. For example, to submit a transaction type 81 (correction to a previously submitted 01 termination), there must be a valid 01 termination loaded. This message means that there was no original transaction on the system
- \* SS#/empr/category do not match to table – This is commonly the result of the employee being enrolled in the wrong employment category. If an employee is WRS eligible in multiple categories, an enrollment is needed for each category.
- **Active Employee Listing Selection (Pre-Lists)** – This application includes three lists/ reports to assist employers in reconciliation. In the ONE, select 'WRS Earnings Reports (On-going)', select the year of the annual process and the list/report needed.
  - \* Active Employee Listing – Includes a list of all employees, by category, enrolled in the WRS with the employer. This report is current as of the previous night. Select the “Export to Excel” button to download the information into a spreadsheet. The report is used to verify all WRS-eligible employees are enrolled with ETF.
  - \* End of Year Active Employees List – This list will be your Annual Report if you choose to use the list provided by ETF. It includes all employees actively employed per ETF records. The following information is pre-filled based on what was reported to ETF:
    - Employer Identification number (EIN)
    - Trans Type (P000)
    - Action Date (YYYYMMDD)
    - Report Date (YYYYMMDD)
    - Social Security number
    - Name
    - Gender
    - Date of Birth
    - Employment Category (Empt Cat)

This report lists your active employees at year's end. Select the "Export to Excel" button to download the information to a spreadsheet. After filling in each employee's hours, earnings, employee-paid contributions and additional contributions (if any), the report is saved in the .csv file format (Comma Delimited) and uploaded using the ONE 'WRS Transaction Upload' application. Instructions for uploading this file can be found at [etf.wi.gov/employers/ar-trans-upload-instructions.pdf](http://etf.wi.gov/employers/ar-trans-upload-instructions.pdf).

- \* Correction to End of Year Active Employees List – Includes all employees actively employed per our records. The following information is pre-filled, based on what you've reported to ETF:

- Social Security Number
- Name
- Gender
- Date of Birth
- EIN
- Trans Type (P080)
- Action Date (YYYYMMDD)
- Report Date (YYYYMMDD)
- Employment Category (Empt Cat)

This report is a file to correct or adjust a previously submitted annual report. Select the "Export Excel" button to download the information to a spreadsheet. Report **only** the number of hours, amount of earnings, employee-paid contributions and additional contributions (if any) to be added or subtracted (only report the **difference** between what should have been reported and what was previously reported). The report is saved in the .csv file format and uploaded using the ONE 'WRS Transaction Upload' application.

- **List of Over and Under Entries** – Includes a detail list of any over or under payment notices received and paid during the year. If the balance shown is positive, an employer owes ETF contributions. If the balance shown is negative, an employer has a credit with ETF.
- **Listing of Active Employee with No Reported Earnings** – Includes a detail list of any active employees, by category, without earnings. The report is generated and used after the annual report is processed to identify employees missed on the annual report.
- **Earning/Contribution Reconciliation** – Includes, by employment category, all reported employees' earnings from periodic and annual reports as well as the earnings from the WRS Contribution Remittance Entries. This report may not include the December WRS Contribution Remittance Entry depending on when the report is accessed. (Refer subchapter 1012, Exhibit 3.)

Review the information on these summary reports to verify that all the employee transactions are correct. To report an omitted transaction, refer to subchapter 1010. Refer to Chapters 9 and 12 for instructions on preparing the corrections.

After processing your periodic and annual transactions (including additional contributions), ETF reconciles the earnings reported on these transactions with the earnings reported on your 12 WRS Contribution Remittance Entries (by employment category). ETF will contact you if a discrepancy exists.

Once the reconciliation process is complete, employers will have access to the WRS Earnings Reconciliation Reports (Final) application, which provides online access to the post-annual reconciliation reports via the ONE. These reports are used by employers to identify and resolve annual reconciliation variances.

**Table 10.1** Illustrates how Employee Transactions and monthly WRS Contribution Remittance

Entries are compared to complete annual reconciliation. To be reconciled, the total of all transaction earnings should equal the total of all 12 of the WRS Contribution Remittance Entry earnings.

<b>Employee Transactions (A + B)</b>	<b>=</b>	<b>Monthly Retirement Remittance Entries (C + D)</b>
Includes Transactions: A. Reported to the WRS <ul style="list-style-type: none"> <li>• Earnings (by employment category) via ONE</li> <li>• Earnings (by employment category) on the Employee Suspended Transaction</li> </ul> <p style="text-align: center;"><b>+</b></p> B. Not Reported to the WRS <ul style="list-style-type: none"> <li>• Earnings (by employment category) on the Annual Transaction Report</li> <li>• Earnings (by employment category) from any terminations</li> </ul>	<b>=</b>	Includes Remittance Entries: C. Reported to the WRS <ul style="list-style-type: none"> <li>• Earnings (by employment category) on the monthly WRS Contribution Remittance Entries (January-October, possibly November if paid early)</li> </ul> <p style="text-align: center;"><b>+</b></p> D. Not Reported to the WRS <ul style="list-style-type: none"> <li>• Earnings (by employment category) on the WRS Contribution Remittance Entries submitted for November (possibly) and December</li> </ul>
<ul style="list-style-type: none"> <li>• Employers report employee earnings (transactions) to ETF throughout the year. Add each individual's earnings. This should equal your transaction totals.</li> <li>• Monthly remittance entries show earnings (by category) at each employer. They do not show individual earnings.</li> <li>• At year-end, individual earnings (on periodic reports and the annual report, by category) are reconciled to earnings reported, by category, on the 12 monthly contribution remittance entries. <b>These totals must be the same to be reconciled.</b></li> </ul>		

## 1004 Potential Reconciliation Errors

When completing annual reconciliation, you may find that the total transaction report earnings do not equal the total earnings reported on the 12 WRS monthly retirement remittance entries. Review the monthly retirement remittance entries and the employee transactions to locate any discrepancies. The following list of commonly occurring problems may assist you in finding the errors.

### A. Monthly Remittance Review:

- Are all 12 months of remittances submitted to ETF used in the total? Review monthly amounts for consistency and reasonability.
- Is the same amount of earnings different in two or more employment categories?
- Is there a debit amount for earnings on the monthly remittance and no corresponding credit amount for the same month?
- Were contributions on earnings calculated and paid for all eligible employees, including new employees?
- Were contributions paid in error for ineligible employees? For example, employees initially eligible who end up working fewer than 30 calendar days (refer to subchapter 310). Did the employer take a credit?
- Were earnings reported (and contributions paid) in the appropriate category for employees eligible in multiple categories?
- Were non-reportable lump sum payments included as earnings for the calculation of contributions?
- For employees on temporary disability (workers' compensation - refer to Chapter 505) were

earnings reported based on the earnings they would have received had the disability not occurred, included in the monthly remittance entries?

- For employee who terminated at the end of the prior year; were contributions paid on current year earnings (due to payroll lag)?

## **B. Employee Transactions Review:**

- Has earnings data been verified for accuracy?
- Have all enrollments and transactions for newly eligible employees been submitted to ETF? Were earnings reported?
- For employees who received temporary disability (worker's compensation); were earnings reported based on the earnings they would have received had the disability not occurred, included on the annual report?
- Were terminated employee earnings reported at the time of termination?
- Have there been terminations and rehires in the same year? If so, were the previously reported hours and earnings associated with the termination included in the annual earnings?
- Were earnings because of a leave of absence previously reported through periodic transaction also included on the annual report?
- Are terminations reported in the correct year (payroll lag)?
- Have transactions for all employees who terminated during the year been submitted to ETF?
- Have earnings for all employees not terminated during the year been submitted to ETF on the annual report?
- Were there employees enrolled and contributing in more than one category and you reported all or part of the earnings and hours in both categories?
- Were previous year's retroactive contract settlements reported in the correct year?
- Are there duplicate entries?

## **1005 Methods Available for Annual Reporting**

Methods available for annual reporting include:

- The End of Year Active Employees List downloaded from the WRS Earnings Report (On-gong) application on the Online Network for Employers (ONE) uploaded using the 'WRS Transaction Upload' application.
- An individual P000 transaction for each employee in Annual Processing on the ONE's 'WRS Account Update' application.
- A text file generated from an employer's payroll system uploaded using the ONE's 'WRS Transaction Upload' application.

**Note:** File Transfer Protocol (FTP) and Disk reporting are no longer options for annual reports.

The following describes the available reporting methods:

### **A. Online Network for Employers (ONE):**

Once authorized for ONE access, employers can use the Internet to submit their WRS annual report. Authorization requires that an *Online Network for Employers Security Agreement* (ET-8928) be on file with ETF.

- WRS Transaction Upload Application

Text File - The application allows employers to upload their annual file in the text format (.txt) from a payroll system, provided the file meets the format specifications in Appendix A. The file is saved and uploaded to ETF.

ETF's End of Year Active Employees List – The application allows employers to upload the completed list, which meets the formatting specifications in Appendix B. The list can be downloaded from the ONE and the annual data entered. The file must be converted to the .csv file format and uploaded using the WRS Transaction Upload application, which runs the file through validation edits to identify any errors and displays them allowing for quick correction of problems and upload to ETF with the click of a button.

- WRS Account Update Application - Annual Processing Transaction

This application allows employers to individually key each employee's annual data through the ONE. The 'WRS Account Update' application displays each active employee so you can enter their hours, earnings, pre-tax Employee-Required Contributions and any additional contributions. Once all employee data has been entered, the information is saved and uploaded to ETF. (Refer subchapter 1012, Exhibit 2.)

## 1006 Completing the End of Year Active Employees List for Annual Report

The End of Year Active Employees List can be downloaded from the ONE's 'WRS Earnings Reports (Ongoing)' application, selecting the Active Employees Listing Selection (Pre-list), the reporting year and End of the Year Active Employee List then export it to Excel. After completing the annual report data, save it as a .csv (comma delimited) file and upload the file via the ONE's 'WRS Transaction Upload' application. Refer to subchapter 1007, Table 10.3 for the required fields.

The following information must be included on your report. Contact the Employer Communication Center toll free at 1-877-533-5020 or 608-266-3285 for assistance.

### A. Name/Address

The employee's last name, first name and middle initial are prefilled on the file. The address is needed to update information and to prevent the need for you to submit another file for annual WRS *Statement of Benefits* purposes.

**Note:** You may not change a name with the annual report; refer to Chapter 6 for instructions on reporting a name change.

### B. Employment Category

The two-digit employment category in the "Emp Cat" column is prefilled for each employee. Refer to Chapter 4 for detailed explanation of codes.

### C. Transaction Type

The transaction type 000 is prefilled. Refer to subchapter 1007, Table 10.2 for valid annual reporting Transaction Types and required data elements.

D. Action/Termination Date (YYYYMMDD)

The action date of YYYY1231 is prefilled for annual transaction types 00 and 80. The action date year is the calendar year being reported.

**Note:** Annual Report - Do not include terminations you have already reported.

Leave the action date blank for transaction type 40 (refer to E. below).

E. Last Day Worked (YYYYMMDD)

Enter day worked date for transaction type 40 only (refer to subchapter 1007, Table 10.2).

- Transaction type 40 requires a last day worked of YYYY1231; you will need to delete the pre-filled date in the Action/Termination Date field.

F. January to June hours and earnings for Teachers, Judges and Educational Support Personnel only.

Enter the fiscal year hours (rounded to the nearest hour or as a decimal equivalent to the nearest one-hundredth) and earnings (in dollars and cents) paid from January 1 to June 30 of the calendar year being reported. Complete for teachers, judges and educational support personnel, categories 40, 41, 42, 45, 47 and 48, only.

**Note:** Leave the fiscal year fields blank if you have employees in these categories that begin enrollment between July 1 and December 31.

Teachers and Educational Support Personnel contracted under a 9 or 10-month contract who are **paid on or after July 1** for services rendered in the preceding fiscal year (i.e., due to payroll lag) are deemed to have been paid on June 30th for WRS reporting purposes. Therefore, those payroll lag hours and earnings must be included in both the January-June and Calendar Year fields on the annual report. Hours and earnings for summer school paid in June, July or August also must be included in both the January-June and Calendar Year fields, if the summer school teaching was part of the contract for the previous school year. Twelve-month contract fiscal year employees must have hours and earnings reported "when paid." [refer to Admin. Code ETF 10.03 (1)]

**Note:** Refer to subchapter 903 for additional information on proper reporting for Teachers, Judges, and Educational Support Personnel.

G. Hours and Earnings for Calendar Year-To-Date

Enter the hours and earnings **paid** from January 1 through December 31 of the year reported. This applies to all employees, including fiscal year employees such as teachers, judges and educational support personnel.

- Hours of Service (calendar year). Round partial hours to the nearest hour.
- Earnings (calendar year) in dollars and cents.

H. Pre-tax Employee-Required Contribution – Deducted from Employee

Enter the dollar amount deducted from the employee's paychecks in the Pre-tax field. This amount can never exceed the maximum percentage for the category. **Do not** include the employer paid amount.

The percentage rate that can be withheld from the employee may change annually and is



reported each summer in an *Employer Bulletin*.

I. Employee-Paid Additional Contributions

Enter the total Core and Variable additional contributions deducted from the employee based on the employee’s participation in either the Core or Core and Variable funds. If there are no additional contributions, leave this field prefilled with ‘0.00’. Refer to Chapter 12 for additional contribution reporting information.

**Note:** Do not include additional contributions on the annual report that were already reported on previous termination reports.

J. Employer-Paid Additional Contributions

Enter the total Core and Variable additional contributions paid by the employer for the employee based on the employee’s participation in either the Core or Core and Variable funds. If there are no additional contributions, leave this column prefilled with 0.00. Refer to Chapter 12 for additional contribution reporting information.

**Note:** Do not include additional contributions on the annual report that were already reported on previous termination reports.

## 1007 Annual Reporting Transaction Type Descriptions and Field Requirements

**Table 10.2 - Annual Reporting Transaction Type Descriptions**

Transaction Type	Transaction Type Description
00	Used to report annual hours, earnings and/or employee-paid contributions (if applicable) for employees not terminated or not on leave of absence. The Action Date must be 12/31 of the year being reported (YYYY1231).
40	Used to report employees on an informal leave of absence with no annual earnings. The Action Date must be left blank and Last Day Worked must be YYYY1231. No hours and earnings are reported with this transaction type.
80	Used to correct or adjust an incorrect transaction type 00 transaction on the annual report. Report <b>only</b> the number of hours, amount of earnings and/or employee-paid contributions to be added or subtracted (only report the <b>difference</b> between what should have been reported and what was previously reported).

**Table 10.3 - Annual Reporting Field Requirements**

Report Field	00	40	80
Report Date (YYYY1231)	R	R	R
Social Security Number	R	R	R
Name (Last, First, Middle Initial)	R	R	R
Address			
Employment Category	R	R	R
Transaction Type	R	R	R
Action Date (YYYY1231)	R		R
Last Day Worked (YYYYMMDD)		R	
New Employment Category			

Teachers/Judges/Educational Support (Jan - June Hours)	H	B		B
Teachers/Judges/Educational Support (Jan - June Earnings)	H	B		B
Calendar Year Hours		R		R
Calendar Year Earnings		R		R
Employee Paid EERC		A		A
Employee Paid BAC		A		A
Additional Contributions		A		A

**Key:**

**Blank Fields** = Leave Empty

**R** = Required Fields

**A** = If Applicable

**B** = Required for fiscal year employees. For those hired on or after July 1 there will be no January-June hours and earnings to report.

**H** = For Employment Categories 40, 41, 42, 45, 47 & 48 **only**.

## 1008 Completing Reconciliation

For each employment category, determine the calendar year earnings and additional contributions, if any, for the following:

- All employees reported on the Annual Report.
- All employees shown on the *Employee Transaction Detail* on the Online Network for Employers site (ONE).
- Any outstanding employees on the *Suspended Employee Transactions* report submitted to ETF throughout the calendar year which may not appear on the Employee Transaction Detail Report.

**Note:** Include only those transactions that apply to the calendar year being reported. An employee terminating employment in December with final earnings paid in January must be treated as an active employee on the annual report with January through December hours and earnings reported. A termination entry using the ONE's 'WRS Account Update' application is then submitted in January, with a January report date, certifying the employee's December termination date and reporting the final hours and earnings paid in January (so it is loaded as the employee's subsequent year of earnings).

Refer to subchapter 1012, Exhibit 1 for a sample of annual reconciliation.

## 1009 Reporting Year-End Terminations

Employees who terminate in December may still have compensation due in the next calendar year (payroll lag). It is very important that an employee's hours and earnings are credited in the appropriate year. The following are important items to remember when an employee terminates employment during the month of December:

- The report year date must correspond to the year in which earnings were actually **paid** and the required contributions remitted.
- Earnings paid to the employee during a calendar year should be reported on the annual report with an action date of 1231YYYY, transaction type of 00 and report date of 1231YYYY (same date as the action date). (Refer to subchapter 1012, Exhibit 1.)
- The employee's final earnings paid by the employer in January following the December

termination date (sometimes referred to as a payroll lag or balance of contract) should be reported on a separate entry. The report date is the date that the payroll was paid and the required contributions remitted. Though now January, the action/termination date is the December termination date, the transaction type is 01, and the report date is January of the current year.

- The earnings, service and required contributions will be credited to the appropriate year based on the report date.

**Example:** Teacher terminates employment on December 15, 2018 and receives a final paycheck on January 12, 2019. The employee's earnings paid in 2018 should be reported on the annual report with an action date of 12/31/2018, transaction type of 00 and report date of 12/31/2018. The employee's final earnings paid on January 12, 2019 should be reported separately with the report date of January 12, 2019, action date of December 15, 2018 and transaction type of 01.

**Transaction 1: (Annual Report)**

Report Date	Trans Type	Action Date	Jan - June		Calendar Year to Date	
			Hours	Earnings	Hours	Earnings
12/31/2018	00	12/31/2018	880	\$28,947.36	1520	\$58,202.00

**Transaction 2: (Termination Report)**

Report Date	Trans Type	Action Date	Jan - June		Calendar Year to Date	
			Hours	Earnings	Hours	Earnings
01/12/2019	01	12/15/2018	80	\$3,063.20	80	\$3,063.20

**Note:** The contribution rates for this 2019 transaction will be based on 2019 rates because the earnings were paid in 2019.

## 1010 Reporting Employees Omitted from or Appearing in Error on the Annual Report End of Year Active Employees Listing

Employers using ETF's End of Year Active Employees Listing for annual reporting may notice omissions or errors on the list. Employee transactions not reported during the year (e.g. new hires, terminations, employment category changes, etc.) may be submitted during the annual report process. Complete these transactions in accordance with instructions below.

- Adding Omitted Employees

An employee eligible to participate in WRS, but not included on the End of Year Active Employees Listing annual report, must be added. First, complete a P060 - WRS Enrollment on the ONE's 'WRS Account Update' application for the employee (if not previously submitted). Second, to add the employee to the annual report, copy the information from an existing employee into a blank line and type the omitted employee information over it, being careful not to delete any spaces. This will preserve the file format.

- Terminated Employees Listed on the End of the Year Active Employees Listing

Terminated employees will appear as active on the End of the Year Active Employees Listing, if the termination was not submitted previously to ETF.

In the event an employee appears on the annual report who you already submitted a termination for, delete the employee row from the report.

If a termination was not submitted in error for the terminated employee, key the appropriate termination transaction (01, 03, etc.) on the 'WRS Account Update' application on the ONE site with the total hours, earnings and employee-paid contributions. Delete the employee row from the report.

- Unreported Employment Category Changes  
The employee's name will be on the End of the Year Active Employees Listing under the former employment category, if an employment category change was not reported when it occurred. Reporting an employment category change:
  1. Key the Category Change P010 transaction on the ONE site, WRS Account Update Application, list the hours, earnings and employee-paid contributions for the former category. The Action/Termination Date should be the last day in the old employment category. Enter the employee's new employment category in the 'New Empl Cat' column. Submit and Confirm.
  2. On the employee's preprinted report enter the New Employment Category along with the hours, earnings and employee-paid employee-required contributions covering the period from the employment category change through the end of the calendar year.

Complete a P031 Name/Address Change transaction on the ONE's 'WRS Account Update' application according to the instructions in Chapter 6, if the employee's name is different than the name listed on the preprinted report.

**Note:** Entering a new name on the End of Year Active Employees Listing **will not** change the name on the individual's WRS record.

## 1011 Annual Reconciliation Tips

- A. The WRS annual report is due on January 31.
- B. Employers must annually reconcile the earnings reported by employment category via the Online Network for Employers (ONE) with the earnings reported by category via the WRS Contribution Remittance Entry application.
- C. Employee name changes cannot be processed on the annual report. Completing a P031 Name/Address Change transaction on the ONE is the only method available for changing an employee's name on their WRS record (refer to subchapter 607 and Chapter 23).
- D. The annual report must **not** include employees whose final hours of service, earnings and employee paid contributions were previously reported during the year.
- E. Amounts entered in the Pre-Tax Employee Required Contributions (EERC) column of the annual report must represent only those actually paid by the employee. The maximum percentage allowed must not be exceeded for the EERC.
- F. Employee transactions (such as terminations) that were not reported during the year may be submitted via ONE.
- G. Previously omitted employees added to your annual report must **immediately** be reported to ETF through the WRS Account Update application on the ONE.
- H. When completing annual reconciliation:
  - If total earnings for a category reported on your WRS Contribution Remittance Entries are greater than the total earnings reported for that category via ONE:
    - Ensure all employees for whom you remit WRS contributions have been enrolled and are included on your annual report.
  - If total earnings for a category reported via ONE are greater than the category's total earnings reported on the WRS Contribution Remittance Entries:
    - Ensure all 12 months' worth of WRS Contribution Remittance Entries have been submitted.
- I. Keep your reporting up-to-date.
- J. Refer to Chapter 8, subchapter 804, for additional information on December Remittance Reporting after Annual.

## 1012 Examples of Reports

### Exhibit 1 – Sample of Annual Reconciliation

Monthly Contributions			
Month	Total Earnings (Category 30)	Month	Total Earnings (Category 30)
January	5,480.00	July	4,680.00
February	5,480.00	August	4,680.00
March	4,680.00	September	4,680.00
April	4,680.00	October	4,680.00
May	4,680.00	November	4,680.00
June	4,680.00	December	4,680.00
		<b>TOTAL</b>	<b>57,760.00</b>

Periodic & Annual Reports			
Employee	Transaction Type	Hours of Service	Earnings
Jim Johnson	01	160	1600.00
Jeffrey Miller	00	2080	24,960.00
Todd Anderson	00	2080	31,200.00
		Total	57,760.00

Employee Transaction Report **submitted at time of termination			
Employee	Transaction Type	Hours of Service	Earnings
Jim Johnson	01	160	1600.00

Periodic Reports	=	WRS Contribution Remittance Entries
Total Annual Transactions 57,760.00		
Periodic Reports <u>+1,600.00</u>		
<b>59,360.00</b>		<b>57,760.00</b>

In this example, the monthly remittance total earnings do not match the transaction total earnings submitted throughout the year. The difference between the totals is \$1,600.00, the exact amount of Jim Johnson's earnings. The WRS is an "add-to" system. Items reported in December are added to items reported earlier in the year. In this case, Jim's earnings were reported twice, thus explaining the discrepancy.

To correct this situation an 80 transaction is needed to reduce (subtract) Jim's earnings of \$1,600.00 from his total earnings. Then the earnings will be balanced between the monthly remittances and the annual plus the transaction reports.

## Exhibit 2 – Example of ONE WRS Account Update Application Annual - Processing Transaction

## Exhibit 3 – Example of WRS Annual Earnings/Contributions Reconciliation

Employer No:

Employer Name:

Contribution Category	Employee Transaction Earnings	Monthly Contribution Earnings	Over/Under Reported Earnings	Rate	Contribution Over/Under Payment
30	42,507.13	17,570,817.55	-17,528,310.42	13.40%	-2,348,793.60
40	128,296.72	26,706,651.30	-26,578,354.58	13.40%	-3,561,499.51
<b>Totals</b>	170,803.85	44,277,468.85	-44,106,665.00		-5,910,293.11
	<b>Employee Trans Reported</b>	<b>Monthly Contr Reported Addl</b>			<b>Addl Over/Under</b>
<b>Additional Contribution:</b>	409.77	57,190.00			-56,780.23
<b>Total Pre Tax Employee Required:</b>	11,443.93				
<b>Total Pre Tax BAC:</b>	0.00				
					<b>Total Over/Under</b>
					-5,967,073.34

**Note:** Rate is based on the current year's rates for employer and employee's portions.

# Exhibit 4 – Example of Employee Transaction Detail Report



## WRS Employee Transaction Detail 2018

[Instructions](#) [Logout](#)

Employer No:

Employer Name:

NOTE: This spreadsheet cannot be used to upload your WRS annual file.

**Grand Totals For All Employment Categories:**

Fiscal		Calendar Year		Post-Tax Employee Paid		Pre-Tax Employee Paid		Additional Contribution Employee		Additional Contribution Employer	
Hours	Earnings	Hours	Earnings	EERC	BAC	EERC	BAC	Core	Var	Core	Var
0.00	0.00	12115.00	233,758.76	0.00	0.00	15,661.99	0.00	0.00	0.00	0.00	0.00

**Detail By Employment Category:**

Social Security Number	Last Name	Emp Cat	Act CD	Action Date	Last Earning Date	New Emp Cat	Fiscal Year		Calendar Year		Post-Tax Employee Paid		Pre-Tax Employee Paid		Additional Contribution Employee		Additional Contribution Employer	
							Hours	Earnings	Hours	Earnings	EERC	BAC	EERC	BAC	Core	Var	Core	Var
		30	01	01/07/2018			0.00	0.00	128.00	4,223.87	0.00	0.00	283.00	0.00	0.00	0.00	0.00	0.00
		30	60	02/04/2018			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		30	01	05/07/2018			0.00	0.00	768.00	13,038.98	0.00	0.00	873.62	0.00	0.00	0.00	0.00	0.00
		30	60	02/18/2018			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		30	01	01/04/2018			0.00	0.00	64.25	1,198.31	0.00	0.00	80.29	0.00	0.00	0.00	0.00	0.00
		30	60	01/02/2018			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		30	60	04/02/2018			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		30	01	01/10/2018			0.00	0.00	117.00	2,512.76	0.00	0.00	168.36	0.00	0.00	0.00	0.00	0.00
		30	01	02/22/2018			0.00	0.00	116.75	1,545.62	0.00	0.00	103.56	0.00	0.00	0.00	0.00	0.00
		30	60	03/26/2018			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

\*\*\* This report is current as of the previous night \*\*\*