

Employer Reporting & Maintenance (ERM) Application

*Wage and Contribution
File Layout Specification*



Wage and Contribution Payroll File Layout

Upon implementation of the ERM application, employers that wish to upload wage and contribution payroll data will need to use the new Wage and Contribution Payroll File Layout. Until implementation of ERM, the existing quarterly file layout for PERF and/or TRF should continue to be utilized for this purpose.

The ERM application will allow employers to report wages and contributions, adjustments and settlement adjustments electronically. Employers will either **1)** generate a bulk upload file (using the new Wage and Contribution Payroll File Layout format outlined in this document), or **2)** be able to log into the ERM application and enter the wage and contribution information directly online.

If choosing to enter the wage and contribution payroll information directly into the ERM application, you will not be required to generate a bulk upload file. However, the data required to be entered online will be the same as what is outlined in this specification. This specification provides information for reporting wage and contribution payroll files using the bulk upload method:

- Important Definitions and Reporting Rules
- File Formatting and Structural Rules
- Wage and Contribution File Layout Field Details
 - File Header Record
 - Detail Member Transaction Records

Important Abbreviations and Definitions

Employer and Submission Units	<p>An Employer in ERM will be the overarching sponsoring organization that participates in one or more of the funds (PERF, TRF, '77 Police/Fire, Judges', CE, PA, etc.). Each Employer must have at least one Submission Unit to which it is associated with. A Submission Unit is the reporting group/entity and is associated with a single fund. Each Submission Unit will have its own unique account number assigned (will be the same as the current Employer ID used on the quarterly report). Employers will be required to submit a <u>separate report for each Submission Unit</u> they administer. (Please note that multiple Submission Units can be reported on the same wage and contribution file but it will be divided into separate reports for each Submission Unit.) Employers that only have one group of employees participating in only one fund will have only one Submission Unit.</p> <p>Fictitious examples of Employers with multiple Submission Units:</p> <p><u>Example 1:</u></p> <p>Employer: Elms County</p> <ul style="list-style-type: none">• Submission Unit #1: Elms County<ul style="list-style-type: none">○ Submission Unit No.: 1234-000 (public employees participating in PERF)• Submission Unit #2: Elms Police<ul style="list-style-type: none">○ Submission Unit No.: 7789-100 (police officers participating in '77 Police and Fire fund)• Submission Unit #3: Elms Fire Depart.<ul style="list-style-type: none">○ Submission Unit No.: 7789-200 (fire fighters participating in '77 Police and Fire fund) <p><u>Example 2:</u></p> <p>Employer: Monumental School Corporation</p> <ul style="list-style-type: none">• Submission Unit #1: Monumental School Corporation Teachers<ul style="list-style-type: none">○ Submission Unit No.: 0024-120 (teachers participating in TRF)• Submission Unit #2: Monumental School Corporation Employees<ul style="list-style-type: none">○ Submission Unit No.: 1357-000 (public employees participating in PERF)
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Payroll Date	The date payroll information is considered final and disbursed to the employee (check, direct deposit date).
Pay Period Start Date	The beginning date of the period for which the wage amount being reported was accrued or earned.
Pay Period End Date	The ending date of the period for which the wage amount being reported was accrued or earned.
Last Day in Covered Position	This date should be reported when an employee moves from a participating or covered position to a non-covered position, but remains employed with the employer in some capacity. This date signals when a member's creditable pension service should stop as well as the associated contributions for them. <i>Please note: a retirement and/or ASA distribution cannot be processed until the employee has completely separated from employment and a Last Day in Pay has been reported.</i>
Last Day in Pay	This date should be reported once an employee has completely separated from employment and is defined as the last day that the employee accrued or earned a wage (i.e. termination date) as a covered or non-covered employee. <i>Please note: a retirement and/or ASA distribution cannot be processed until the employee has completely separated from employment and a Last Day in Pay has been reported.</i>
Last Check Date	This date is equal to the last Payroll Date an employee is included on once they have completely separated from employment. It is a required field if Last Day in Pay is reported. This date will be used to signal whether all wage and contribution information for a member requesting a retirement or ASA distribution has been received or is still in progress. An employee's Last Check Date should occur on or after their Last Day in Pay.

- The wage and contribution payroll file specification applies to the following funds/systems:
 - PERF – Public Employees' Retirement Fund
 - TRF – Teachers' Retirement Fund
 - 77 – 1977 Police Officers' and Firefighters' Pension and Disability Fund
 - JU – Judges' Retirement System
 - PA – Prosecuting Attorneys' Retirement Fund
 - CE – State Excise Police, Gaming Agent, Gaming Control Officer and Conservation Enforcement Officers' Retirement Plan

- A wage and contribution payroll report (either file upload or entered online) is expected to be submitted from each employer based on their payroll frequency (e.g. weekly, semi-monthly, bi-weekly, etc.). Payroll frequency and payroll dates will be collected and stored in the ERM application prior to implementation for each individual Employer and their associated Submission Unit(s).
- A wage and contribution payroll record is expected to be reported for each member unless they experience a Life Event such as a leave of absence (LOA), the member has been terminated or the member is no longer serving in a position that is covered by the respective plan.
- One or more wage and contribution payroll files may be uploaded/submitted for a single payroll date (e.g. if members were mistakenly left off the original wage and contribution payroll file upload report, or if an employer has multiple payroll runs with the same payroll date and wishes not to consolidate them into a single payroll record).
- The Current Quarterly PERF Field Description and Current Quarterly TRF Field Description columns indicate whether the field is a 'New' field being introduced in conjunction with the implementation of the ERM application, or whether it is the same as, or relates to, a field on the current quarterly file layout. This information is provided to help map your current quarterly data fields to the new and future payroll data fields more easily.
- Each wage and contribution payroll file must be associated with one, and only one, payroll date (denoted in the Header Record detail below). Detail member transaction records associated with a different payroll date should be handled separately through the ERM application or included in a separate payroll file upload. Including records that have different Pay Period Start/End Dates is acceptable as long as each record on the file has the SAME payroll date. The wage and contribution payroll file can be a mix of Regular Pay and Adjustments (a previously submitted Regular Pay) as long as each detail member transaction record included has the SAME payroll date.

Example: *Semi-monthly payroll frequency*

Pay Period Start Date – 1st and 16th of each month

Pay Period End Date – 15th and last day of each month

Payroll Dates – 5th and 20th of each month

Scenario:

- Payroll is processed on June 5th and reported shortly thereafter (via file upload in ERM) for the Pay Period Start/End Date of May 16th through May 31st).
- After the payroll has been reported for the June 5th submission, the employer notices that an adjustment to a member's wage and contribution amounts need to be made for the May 16th to May 31st time period that was already submitted. The employer determines the adjustment will be processed on the next payroll date, June 20th.

How to report these transactions:

- The employer should report both records, Regular Pay and Adjustment, with a payroll date of June 20th (denoted in the Header Recorded). If creating a single wage and contribution payroll file upload for June 20th, the member should be listed with two separate detail transaction records. One for the Regular Pay record with a Pay Period Start/End Date of June 1st to June 15th, and a second Adjustment record with a Pay Period Start/End Date of May 16th to May 31st.
- With the implementation of ERM, all employers will be required to report the employer share (defined benefit) portion of their contribution on a member-by-member basis. Currently, PERF employers reporting their quarterly report online cannot report the employer share contribution amount for each member.

File Formatting and Structural Rules

- Contribution records will be read sequentially. The Header record must be first, followed by the Detail member transaction record(s).
- Valid file format for the upload file will be a pipe delimited (|) text file (.txt extension) for the header and detail records.
- Records with invalid data (text in numeric field, invalid characters, etc.) will result in structural errors immediately upon upload.
- Fields listed as 'Optional' are not required for processing.
- A field listed as 'Conditional' is only required if the 'Optional' field it is associated with is included.
- If 'Optional' fields do not have data to report, insert a pipe (|) to indicate the end of the field.
- All amount fields, such as the Pensionable Wages, should include a decimal point and no comma. For example, the amount \$1,847.17, should be reported as 1847.17.
- If the record is defined as Regular Pay or a Missing Regular Pay, the wage and contribution amount fields cannot be less than zero.
- If the record is defined as a Regular Pay Adjustment or a Settlement Adjustment, positive and negative amount fields are acceptable.
- If the Regular Pay Adjustment or a Settlement Adjustment amount being reported is negative, a hyphen at the beginning of the amount should be included (e.g. a negative amount of **(\$500.00)** should be entered as -500.00 in the appropriate amount field.
- Some fields are not applicable for all funds (see Rules and Information column for each field). If fields do not include data, insert a pipe (|) to indicate the end of the field. The value entered for the Submission Unit Fund field (either PERF, TRF, 77, JU, PA or CE) will determine whether or not ERM will read and process the field on that payroll file.

File Layout Field Details

File Header Record

The header record is a summary of the detail member wage and contribution payroll data being reported. The header record will include the Payroll Date and the number of records included in the detail member transactions. Insert a pipe (|) at end of each field.

HEADER RECORD									
ERM Fields							Pre-ERM (for compare)		
#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information	Current Quarterly PERF Field Description	Current Quarterly TRF Field Description	
1	8	R	Payroll Date The date the payroll was distributed to employees	Date MMDDYYYY	05202011	<ul style="list-style-type: none"> All Funds The date the payroll was distributed to employees (check, direct deposit). All of the detail transactions must be associated with this payroll date 	New	New	
2	9	R	Row Count Number of rows in the file that contain data to be uploaded.	Integer No Commas	1877	<ul style="list-style-type: none"> All Funds The number of transaction records included in the file to be uploaded. This number will be compared with the actual number of records ERM reads to ensure all records were captured in the upload. 	New	New	

Detail Contribution Transaction Records

The detail member wage and contribution transactions for Regular Pay, Regular Pay Adjustments, Missing Regular Pay Adjustments or Settlement Adjustments being reported for the members of a Submission Unit. Insert a pipe (|) at end of each field. If fields do not include data, insert a pipe (|) to indicate the end of the field.

DETAIL CONTRIBUTION TRANSACTION RECORDS										
ERM Fields							Pre-ERM (for compare)			
#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information	Current Quarterly PERF Field Description	Current Quarterly TRF Field Description		
1	5	O ¹	Unused Field	Alphanumeric		<ul style="list-style-type: none"> All Funds Only applies to specific employers 	New	New		
2	7	R	Submission Unit Number This was formerly the 7 digit Employer Number. The new field name is the Submission Unit Number.	Alphanumeric No Hyphens Numbers only	0115000	<ul style="list-style-type: none"> All Funds Submission Unit is represented by 7 digits in two parts – 4 digits and 3 digits. PERF: Typically 4 digits, followed by 3 zeros. Fill in all digits. (e.g. 0550-000 will be 0550000) TRF: Typically 2 digits representing the Employer Account Number, followed by the Unit Code which is 1 – 3 digits. Fill in all digits. (e.g. 99-12 will be 0099012) 	Employer Number	Employer Acct Number (4 digits) and Employer Unit Code (3 digits)		
3	4	R	Submission Unit Fund This is the Retirement Fund of the Submission Unit that is reporting Wages and Contributions.	Alphanumeric	PERF	<ul style="list-style-type: none"> All Funds Valid Values: PERF, TRF, PA, JU, 77, CE Defines which Retirement Fund this Submission Unit reports Wages and Contributions to. 	Reporting Fund	Fund Code		
4	9	R ²	Social Security Number 9 digit Social Security Number of the member (zero fill)	Integer 9 Digits No Hyphens	303030303	<ul style="list-style-type: none"> All Funds One of the “2 of 3 Fields Required” for member validation. 	Social Security Number	Social Security Number		
			² Require at least 2 of the following: <ul style="list-style-type: none"> Social Security Number Pension ID Last Name 							

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DETAIL CONTRIBUTION TRANSACTION RECORDS								
ERM Fields							Pre-ERM (for compare)	
#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information	Current Quarterly PERF Field Description	Current Quarterly TRF Field Description
5	9	R ²	Pension ID 9 digit Pension ID assigned to the member (zero fill) ² Require at least 2 of the following: – Social Security Number – Pension ID – Last Name	Integer 9 digits Right Justified Zero Filled	000045123	<ul style="list-style-type: none"> • All Funds • One of the “2 of 3 Fields Required” for member validation. • Will be 9 digits, right justified and zero filled. • Exists in TRF as TRF Number 	New	TRF Number
6	30	R ²	Last Name of member A – Z and special characters. ² Require at least 2 of the following: – Social Security Number – Pension ID – Last Name	Alphanumeric	O’Connor- Jones	<ul style="list-style-type: none"> • All Funds • One of the “2 of 3 Fields Required” for member validation. • A – Z. • May contain special characters. • May contain spaces within the last name. • If the member has a last name change, they will need to contact PERF/TRF to change their name in the system to ensure that it won’t kick out as an invalid match. 	Last Name	Last Name
7	9	O	Pensionable Wages Wage amount for member	Integer Include Decimal No Commas	1849.17	<ul style="list-style-type: none"> • All Funds • Wage amount for the member for this pay period. • Maximum of 9 digits, if greater than 0. • \$1849.17 will be entered as 1849.17 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • (\$500.00) will be entered as -500.00 • Include the decimal. 	Wages	Wage Amount

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DETAIL CONTRIBUTION TRANSACTION RECORDS								
ERM Fields							Pre-ERM (for compare)	
#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information	Current Quarterly PERF Field Description	Current Quarterly TRF Field Description
8	9	0	Mandatory Post-tax Contributions 3% Mandatory Contribution paid by Employee - Post-tax	Integer Include Decimal No Commas	54.47	<ul style="list-style-type: none"> • All Funds • Mandatory Post-tax contributions for the member for this pay period. • Maximum of 9 digits, if greater than 0. • \$54.47 will be entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • (\$34.23) will be entered as -34.23 • Include the decimal. 	3% Mand Cntrb Employee Paid	EOR CONT (3% Mand Cntrb Employee Paid)
9	9	0	Mandatory Pre-tax Contributions 3% Mandatory Contribution paid by Employer - Pre-tax	Integer Include Decimal No Commas	54.47	<ul style="list-style-type: none"> • All Funds • Mandatory Pre-tax contributions for the member for this pay period. • Maximum of 9 digits, if greater than 0. • \$54.47 will be entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • (\$34.23) will be entered -34.23 • Include the decimal. 	3% Mand Cntrb Employer Paid	ER PICKUP
10	9	0	Employer Share Employer contribution	Integer Include Decimal No Commas	54.47	<ul style="list-style-type: none"> • All Funds • Employer Share for the member for this pay period. • Maximum of 9 digits, if greater than 0. • \$54.47 will be entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • (\$34.23) will be entered as -34.23 • Include the decimal. 	New (this field not currently reported on a member level)	ERP

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ERM Fields							Pre-ERM (for compare)	
#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information	Current Quarterly PERF Field Description	Current Quarterly TRF Field Description
11	9	O ³	FSP Wages ³ TRF Only FSP (Federally Supported Program) Wages	Integer Include Decimal No Commas	1554.47	<ul style="list-style-type: none"> • TRF ONLY • FSP Wages for the member for this pay period. • Maximum of 9 digits, if greater than 0. • \$1554.47 will be entered as 1554.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • (\$34.23) will be entered as -3423 • Include the decimal. 	n/a	FSP Wages
12	9	O ³	FSP Contributions ³ TRF Only FSP (Federally Supported Program) Contributions	Integer Include Decimal No Commas	54.47	<ul style="list-style-type: none"> • TRF ONLY • FSP Contributions for the member for this pay period. • Maximum of 9 digits, if greater than 0. • \$54.47 will be entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • (\$34.23) will be entered as -34.23 • Include the decimal. 	n/a	FSP Contributions
13	9	O ³	HEP Contributions ³ TRF Only HEP (Higher Education Program) Contributions	Integer Include Decimal No Commas	54.47	<ul style="list-style-type: none"> • TRF ONLY • HEP Contributions for the member for this pay period. • Maximum of 9 digits, if greater than 0. • \$54.47 will be entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • (\$34.23) will be entered as -34.23 • Include the decimal. 	n/a	HEP Contributions

DETAIL CONTRIBUTION TRANSACTION RECORDS								
ERM Fields							Pre-ERM (for compare)	
#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information	Current Quarterly PERF Field Description	Current Quarterly TRF Field Description
14	3	O ³	Credited Days TRF Only Credited Days Days worked	Integer	10	<ul style="list-style-type: none"> TRF ONLY Credited Days for the member for this pay period. Maximum of 3 digits, if greater than 0. Maximum of 2 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). 	n/a	Service Credit Days
15	9	O	Member Voluntary Post-tax Contributions Amount the member has voluntarily contributed after taxes have been taken out	Integer Include Decimal No Commas	54.47	<ul style="list-style-type: none"> All Funds Member Voluntary Post-tax Contributions for the member for this pay period. Maximum of 9 digits, if greater than 0. \$54.47 will be entered as 54.47 Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). (\$34.23) will be entered as -34.23 Include the decimal. 	Voluntary Post-tax Contribution	Voluntary Post-tax Member Contribution
16	9	O	Member Voluntary Pre-tax Contributions Amount the member has voluntarily contributed before taxes have been taken out	Integer Include Decimal No Commas	54.47	<ul style="list-style-type: none"> All Funds Member Voluntary Pre-tax Contributions for the member for this pay period. Maximum of 9 digits, if greater than 0. \$54.47 will be entered as 54.47 Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). (\$34.23) will be entered as -34.23 Include the decimal. 	Voluntary Pre-tax Contribution	Voluntary Pre-tax Member Contribution
17	8	O	Last Day in Covered Position Used if member is moving from a covered position to a non-covered position and represents the last day the member worked in the covered position.	Date MMDDYYYY	08262011	<ul style="list-style-type: none"> All Funds Used when a member moves from a PERF/TRF covered position to a non-covered position. Represents the last day the member worked in the covered position. 	New	New

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ERM Fields							Pre-ERM (for compare)	
#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information	Current Quarterly PERF Field Description	Current Quarterly TRF Field Description
18	8	O	Last Day in Pay Date the Member's Employment was Terminated (Leave of Absence types and dates will be in the Member Maintenance upload or online) The last day the member worked in a covered position if member was terminated.	Date MMDDYYYY	10072011	<ul style="list-style-type: none"> • All Funds • Represents the last day the member worked in a PERF/TRF covered or non-covered position if the member was terminated. 	Employee's Separation Date (if terminated)	Separation Date if separation type = 'T'
19	8	C ⁴	Last Check Date ⁴ Mandatory if Last Day in Pay is entered. Date of the last check.	Date MMDDYYYY	10212011	<ul style="list-style-type: none"> • All Funds • Conditional field • Mandatory if Last Day in Pay is entered. • Represents the date of the member's last check. 	New	New
20	9	O	Severance Wages Wages received as severance	Integer Include Decimal No Commas	2554.47	<ul style="list-style-type: none"> • All Funds • Severance Wages (Full Amount) • Maximum of 9 digits, if greater than 0. • \$2554.47 will be entered as 2554.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • (\$34.23) will be entered as -34.23 • Include the decimal. 	New	New
21	9	O	Severance - Mandatory Post-tax Contributions Severance - 3% Mandatory Contribution paid by Employee on Severance Wages - Post-tax	Integer Include Decimal No Commas	54.47	<ul style="list-style-type: none"> • All Funds • Mandatory Post-tax Contributions on Severance Wages. • Maximum of 9 digits, if greater than 0. • \$54.47 will be entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • (\$34.23) will be entered as -34.23 • Include the decimal. 	New	New

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ERM Fields							Pre-ERM (for compare)	
#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information	Current Quarterly PERF Field Description	Current Quarterly TRF Field Description
22	9	0	Severance - Mandatory Pre-tax Contributions Severance - 3% Mandatory Contribution paid by Employer on Severance Wages - Pre-tax	Integer Include Decimal No Commas	54.47	<ul style="list-style-type: none"> • All Funds • Mandatory Pre-tax Contributions on Severance Wages. • Maximum of 9 digits, if greater than 0. • \$54.47 will be entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • (\$34.23) will be entered as -34.23 • Include the decimal. 	New	New
23	9	0	Severance - Employer Share	Integer Include Decimal No Commas	54.47	<ul style="list-style-type: none"> • All Funds • Employer Share on Severance Wages. • Maximum of 9 digits, if greater than 0. • \$54.47 will be entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • (\$34.23) will be entered as -34.23 • Include the decimal. 	New	New
24	9	0	Severance - Member Voluntary Post-tax Contributions Amount the member has voluntarily contributed on Severance Wages after taxes have been taken out	Integer Include Decimal No Commas	54.47	<ul style="list-style-type: none"> • All Funds • Member Voluntary Post-tax Contributions on Severance Wages. • Maximum of 9 digits, if greater than 0. • \$54.47 will be entered as 54.47 • Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). • (\$34.23) will be entered as -34.23 • Include the decimal. 	New	New

DETAIL CONTRIBUTION TRANSACTION RECORDS								
ERM Fields							Pre-ERM (for compare)	
#	Max Len	Required Optional Conditional	Field Name Field Description	Format	Sample	Rules and Information	Current Quarterly PERF Field Description	Current Quarterly TRF Field Description
25	9	O	Severance - Member Voluntary Pre-tax Contributions Amount the member has voluntarily contributed on Severance Wages before taxes have been taken out	Integer Include Decimal No Commas	54.47	<ul style="list-style-type: none"> All Funds Member Voluntary Pre-tax Contributions on Severance Wages. Maximum of 9 digits, if greater than 0. \$54.47 will be entered as 54.47 Maximum of 8 digits, if less than zero, includes hyphen at the beginning of the field to indicate amount is less than 0 (used for adjustments). (\$34.23) will be entered as -34.23 Include the decimal. 	New	New
26	8	R	Pay Period Start Date Beginning of the payroll accrual period	Date MMDDYYYY	05012011	<ul style="list-style-type: none"> All Funds Date the Payroll Period began for the reported record 	New	New
27	8	R	Pay Period End Date End of the payroll accrual period	Date MMDDYYYY	05142011	<ul style="list-style-type: none"> All Funds Date the Payroll Period ended for the reported record 	New	New
28	1	R	Record Type Specifies the type of record being uploaded.	Alpha	R	<ul style="list-style-type: none"> All Funds Represents the record type of this transaction Valid Values: R, A, S, M R = Regular Pay A = Adjustment to Regular Pay S = Settlement Adjustment M = Missing Regular Wage and Contribution 	New	New

Example:

- Submission Unit Number = 1234-567
- 5 detail contribution transaction records (4 Regular Pay and 1 Adjustment to Regular Pay).
- Payroll date = 6/24/2011

Sample Layout:

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06242011|5|
|1234567|PERF|313131313||Freeney|4118.55| |123.55|288.30| |||||06052011|06182011|R|
|1234567|PERF|204204204||Addai|3608.07| |698.15|232.71| |||||06052011|06182011|R|
|1234567|PERF|512005251||Clark|903.61| |27.10|25.98| |||||06052011|06182011|R|
|1234567|PERF|213005121||Manning|-73.30| |-2.20|-5.13| |||||05222011|06042011|A|
|1234567|PERF|213005121||Manning|1682.26| |50.47|117.76| |||||06052011|06182011|M|
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