



*A Guide for Employers*

## Using DRS Employer Reporting Application (ERA) to verify your Employer Contribution Allocations

To help employers implement GASB 68, the following guide provides the detail of the employer contributions DRS uses to determine each employer's proportionate share of the Net Pension Liability. The employer's proportionate share is reported in the Schedules of Employer and Non-Employer Allocations published by DRS. Employer Contribution transmittals received and processed by DRS within the fiscal year (July-June) are used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the Schedules of Employer and Non-Employer Allocations for the following Cost-Sharing Multiple-Employer retirement plans:

- Public Employees' Retirement System (PERS) Plan 1
- Public Employees' Retirement System (PERS) Plans 2 and 3
- School Employees' Retirement System (SERS) Plans 2 and 3
- Public Safety Employees' Retirement System (PSERS) Plans 2 and 3
- Teachers' Retirement System (TRS) Plan 1
- Teachers' Retirement System (TRS) Plans 2 and 3
- Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 2

The Processed Transmittal Summary reports reflect the transmittals that DRS has accepted and processed. Employers may need to access their Current Account Activity and Transmittal edit messages when reconciling.

**This guide is for DRS employers who use the DRS Employer Reporting Application (ERA). Employers who have not adopted ERA should continue to access DRS reports through eServices. Employers using this guide should have registered through Secure Access Washington (SAW).**

# DRS Guide for Employers – Using ERA to verify your Employer Contribution Allocations

## 1. Log into ERA from the DRS Employer homepage

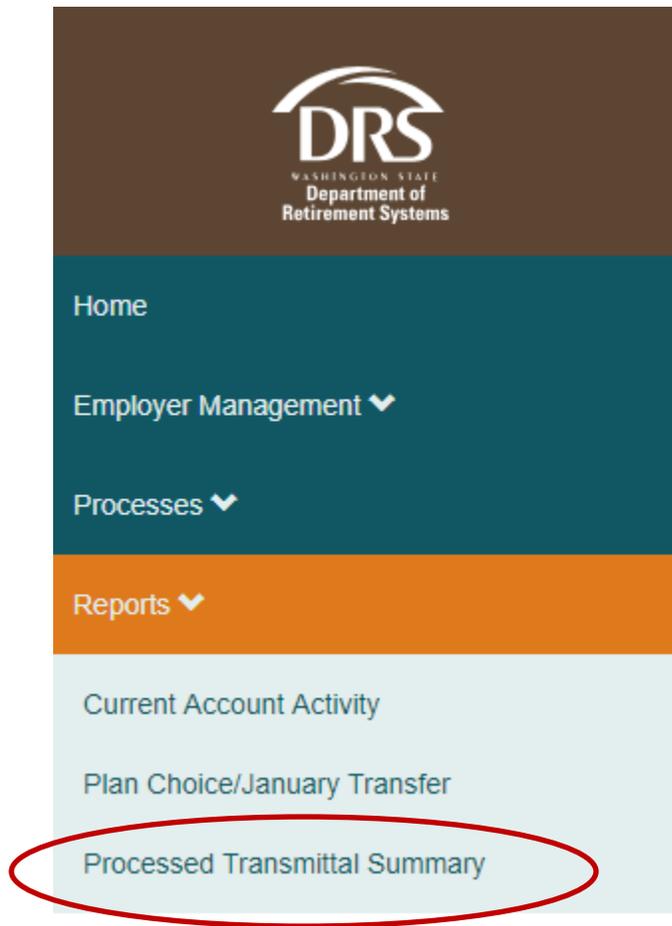
The screenshot shows the login page of the Employer Reporting Application Portal. The header includes the DRS logo and navigation links: DRS Home / DRS Employer / Contact Us. A left sidebar contains links: Login, Employer Home, Employer Eligibility Check, Organization Status Check, Position Eligibility Check, and Purchase Previous Service Credit Calculator. The main content area features a login form with fields for User ID and Password, and buttons for 'Forgot User ID?' and 'Forgot Password?'. A 'Login' button is positioned below the password field. A note states: 'This site provides access to online resources for employers participating in retirement systems provided by DRS. To request access to the system please contact your organization's DRS Main Contact or contact Employer Support Services at 360-664-7200 option 2, or 800-547-6657 option 6, option 2.' A link at the bottom right says: 'Have a registration code to create an account with? Need to return to your registration? Go to the Registration page.'

## 2. From the ERA Welcome page, select **Reports**

The screenshot shows the welcome page of the Employer Reporting Application Portal. The header includes the DRS logo and navigation links: DRS Home / DRS Employer / Contact Us. A left sidebar contains links: Home, Employer Management, Processes, and Reports (circled in red). The main content area features a welcome message: 'Welcome to the Employer Reporting Application (ERA)'. Below this, there is a paragraph: 'ERA replaces the Department of Retirement Systems' (DRS) legacy employer reporting system with a new dynamic modern application to help employers to report employee retirement information quickly and correctly. While logged into ERA, employers have the ability to edit and validate employment data before submitting it to DRS. ERA also has enhanced on-demand tools for self-auditing to help employers report the right positions in the right plans for increased accuracy.' Below this, there is a section titled 'ERA resources' with a paragraph: 'Resources were developed to help employers get started using ERA. See the training videos and the new Employer Handbook for more information.' Finally, there is a section titled 'Feedback' with a paragraph: 'Employers are encouraged to share any feedback and suggestions they may have about ERA by contacting Employer Support Services (ESS) at employersupport@drs.wa.gov. Or by calling ESS at 360-664-7200, option 2, or 800-547-6657, option 6 and then 2.'

## DRS Guide for Employers – Using ERA to verify your Employer Contribution Allocations

3. To access the Processed Transmittal Summary Reports, select **Processed Transmittal Summary**



## DRS Guide for Employers – Using ERA to verify your Employer Contribution Allocations

4. From the **Processed Transmittal Summary** screen select the transmittal summary you would like to run:
  - a. **Period Type:** Select Process Date (date DRS processed your transmittal)
  - b. **Period Begin (MM/YYYY):** Enter the month/year you want the data to start with (We recommend starting with July of the fiscal year you are reconciling)
  - c. **Period End (MM/YYYY):** Enter the month/year you want the data to end
    - i. You can only run up 12 months at a time.
    - ii. You will need to run 12 months (July—June) to access all the contributions included in your employer contribution allocation  
(*example: Fiscal Year 2014 employer allocation includes transmittals with a Process Date of July 2013—June 2014*)
  - d. Select **Get Report Data**

### Processed Transmittal Summary

Please select a period type, enter the month and year of the period(s) you would like to retrieve. Click the Get Report Data button to display results. You may retrieve up to 12 months of information at one time.

Period Type:	Period Begin:	Period End:		
<input type="text" value="Process Date"/>	<input type="text" value="07/2013"/>	<input type="text" value="06/2014"/>	<input type="button" value="Get Report Data"/>	<input type="button" value="Export to Excel"/>

5. The requested Processed Transmittal Summary will display the following data:  
**Reporting Group Number:** DRS assigns this number specific to system and plan.

**System Plan:** System reported (one letter) plus Plan number:

- P1 = Public Employees' Retirement System (PERS) Plan 1
- P2 = Public Employees' Retirement System (PERS) Plan 2
- P3 = Public Employees' Retirement System (PERS) Plan 3
- E2 = School Employees' Retirement System (SERS) Plan 2
- E3 = School Employees' Retirement System (SERS) Plan 3
- N2 = Public Safety Employees' Retirement System (PSERS) Plan 2
- T1 = Teachers' Retirement System (TRS) Plan 1
- T2 = Teachers' Retirement System (TRS) Plan 2
- T3 = Teachers' Retirement System (TRS) Plan 3
- L2 = Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 2
- L1 = Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 1

## DRS Guide for Employers – Using ERA to verify your Employer Contribution Allocations

- S1 = Washington State Patrol Retirement System (WSPRS) Plan 1
- S2 = Washington State Patrol Retirement System (WSPRS) Plan 2
- J1 = Judicial Retirement System (JRS)
- U1 = Judges' Retirement Fund (Judges)
- D1 = Deferred Compensation Plan (DCP)
- R1 = Judicial Retirement Account (JRA)
- Z1 = Higher Education Retirement Plan (HERP)

**Process Date:** This is the date DRS processed your transmittal

**Version:** R = Regular Transmittal and C = Correction Transmittal number indicates series submitted within the month

**Report Period:** This is normally the payroll period you are reporting for

**Employee Compensation:** Includes the Compensation contributions are payable on

**RTW/SUB Compensation:** Includes the compensation reported as a retiree returning to work or compensation as a substitute (no contributions due)

**Employee Contributions:** Contributions reported for employees

**Employer Contributions (A):** Employer portion of contributions applied to the plan

**Plan 1 UAAL (B):** Employer portion of contributions applied to P1 or T1 Unfunded Actuarially Accrued Liability:

- T2 and T3 will have amounts in this column applied to T1 UAAL
- E2, E3, P2, P3 and N2 will have amounts in this column applied to P1 UAAL

**Administrative Fee (C):** Employer portion of contributions payable to DRS for the administration of the system plan

**Total Employer Contributions (A+B+C):** Total Employer Contribution processed by DRS

# DRS Guide for Employers – Using ERA to verify your Employer Contribution Allocations

## 6. Export your report to Excel by selecting **Export to Excel**

### Processed Transmittal Summary

Please select a period type, enter the month and year of the period(s) you would like to retrieve. Click the Get Report Data button to display results. You may retrieve up to 12 months of information at one time.

**Period Type:**  **Period Begin:**  **Period End:**

### Processed Transmittal Summary

**Organization Name:** RETIREMENT SYSTEMS DEPARTMENT OF  
**Organization Id:** 0807

Reporting Group Number	System Plan	Process Date	Version	Report Period	Employee Compensation	RTW/SUB Compensation	Employee Contributions	Employer Contributions (A)	Plan 1 UAAL (B)	Administrative Fee (C)	Total Employer Contributions (A+B+C)
0126	P1	07/09/2013	R02	06/2013	10,568.94	2,112.00	634.13	745.10	0.00	16.91	762.01
0126	P2	07/09/2013	R02	06/2013	410,608.94	5,551.34	19,052.15	15,959.66	12,988.32	656.86	29,604.84
0126	P3	07/09/2013	R02	06/2013	116,913.93	0.00	7,013.15	4,544.26	3,698.22	187.04	8,429.52
0126	P1	07/24/2013	R01	07/2013	10,583.34	1,385.62	635.00	955.67	0.00	16.93	972.60
0126	P2	07/24/2013	R01	07/2013	414,595.26	4,968.73	20,397.97	20,640.24	16,797.47	663.34	38,101.05
0126	P3	07/24/2013	R01	07/2013	117,749.73	0.00	7,089.78	5,862.09	4,770.70	188.38	10,821.17

## 7. Your exported Excel report will include two additional columns:

- Organization ID:** Assigned to you by DRS, specific to each individual employer
- Organization Name:** This is the name DRS has on file for your organization

Organization Id	Organization Name	Reporting Group Number	System Plan	Process Date	Version	Report Period	Employee Compensation	RTW/SUB Compensation	Employee Contribution	Employer Contribution (A)	Plan 1 UAAL (B)	Administrative Fee (C)	Total Employer Contribution (A+B+C)
0807	RETIREMENT SYS	0126	P1	07/09/201	R02	06/2013	10568.94	2112	634.13	745.1	0	16.91	762.01
0807	RETIREMENT SYS	0126	P2	07/09/201	R02	06/2013	410608.94	5551.34	19052.15	15959.66	12988.32	656.86	29604.84
0807	RETIREMENT SYS	0126	P3	07/09/201	R02	06/2013	116913.93	0	7013.15	4544.26	3698.22	187.04	8429.52
0807	RETIREMENT SYS	0126	P1	07/24/201	R01	07/2013	10583.34	1385.62	635	955.67	0	16.93	972.6

## DRS Guide for Employers – Using ERA to verify your Employer Contribution Allocations

8. Save your Excel file; it's your template for your reconciliation (Example: Fiscal Year 2014)
  - a. Rename the tab with your Fiscal Year (example FY14)
  - b. Make a copy of the data in the next tab and label as Fiscal Year **By System Plan** (example: **FY14 By System Plan**)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Organization Id	Organization Name	Reporting Group Number	System Plan	Process Date	Version	Report Period	Employee Compensation	RTW/SUB Compensation	Employee Contribution	Employer Contribution (A)	Plan 1 UAAL (B)	Administrative Fee (C)	Total Employer Contribution (A+B+C)	
0807	RETIREMENT SYS	0126	P1	07/09/201	R02	06/2013	10568.94	2112	634.13	745.1	0	16.91	762.01	
0807	RETIREMENT SYS	0126	P2	07/09/201	R02	06/2013	410608.94	5551.34	19052.15	15959.66	12988.32	656.86	29604.84	
0807	RETIREMENT SYS	0126	P3	07/09/201	R02	06/2013	116913.93	0	7013.15	4544.26	3698.22	187.04	8429.52	
0807	RETIREMENT SYS	0126	P1	07/24/201	R01	07/2013	10583.34	1385.62	635	955.67	0	16.93	972.6	
0807	RETIREMENT SYS	0126	P2	07/24/201	R01	07/2013	414595.26	4968.73	20397.97	20640.24	16797.47	663.34	38101.05	
0807	RETIREMENT SYS	0126	P3	07/24/201	R01	07/2013	117749.73	0	7089.78	5862.09	4770.7	188.38	10821.17	
0807	RETIREMENT SYS	0126	P1	08/08/201	R02	07/2013	10583.34	2177.4	635	955.67	0	16.93	972.6	
0807	RETIREMENT SYS	0126	P3	08/08/201	R02	07/2013	411196.67	3319.5	20230.54	20470.12	16659.03	657.92	37787.07	

9. Format your fiscal year data in the **By System Plan** tab to reconcile to your employer contribution allocation:
  - a. Sort data by **System Plan**
  - b. Insert two rows between each **System Plan**
  - c. Total each column for the individual system plans
  - d. **Employer Contribution (A)** total should match your employer contribution allocation:
    - i. You will need to combine the totals in **Employer Contribution (A)** for the following systems and plans:
      1. PERS 2 and PERS 3 (PERS 2 + PERS 3 = Total)
      2. SERS 2 and SERS 3 (SERS 2 + SERS 3 = Total)
      3. TRS 2 and TRS 3 (TRS 2 + TRS 3 = Total)
  - e. **Plan 1 UAAL (B)** total should match the total in PERS 1 or TRS 1 Plan 1 UAAL in the Schedule of Employer Contribution Allocations:
    - i. PERS 1 UAAL: This total will match the combined total of your **Plan 1 UAAL (B)** amounts for plans:
      1. PERS 2 and 3
      2. SERS 2 and 3
      3. PSERS 2
    - ii. TRS 1 UAAL: This total will match the combined total of your **Plan 1 UAAL (B)** amounts for TRS plan 2 and 3

## DRS Guide for Employers – Using ERA to verify your Employer Contribution Allocations

### 10. Recommended Excel format:

- a. Wrap text for your column headers
- b. Accounting format for columns with dollar amounts
- c. Top and double bottom border for column totals

Organization Id	Organization Name	Reporting Group Number	System Plan	Process Date	Version	Report Period	Employee Compensation	RTW/SUB Compensation	Employee Contribution	Employer Contribution (A)	Plan 1 UAAL (B)	Administrative Fee (C)	Total Employer Contribution (A+B+C)
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	07/09/201	R02	06/2013	410,608.94	5,551.34	19,052.15	15,959.66	12,988.32	656.86	29,604.84
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	07/24/201	R01	07/2013	414,595.26	4,968.73	20,397.97	20,640.24	16,797.47	663.34	38,101.05
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	08/08/201	R02	07/2013	411,196.67	3,319.50	20,230.54	20,470.12	16,659.03	657.92	37,787.07
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	08/15/201	C01	07/2013	1,460.00	-	71.83	72.68	59.15	2.34	134.17
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	08/23/201	R01	08/2013	412,984.92	3,319.50	20,318.75	20,560.05	16,732.21	660.77	37,953.03
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	09/09/201	R02	08/2013	411,430.98	3,319.50	20,242.26	20,482.69	16,669.26	658.28	37,810.23
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	09/24/201	R01	09/2013	410,839.86	3,319.50	20,213.18	20,453.28	16,645.32	739.64	37,838.24
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	10/09/201	R02	09/2013	413,561.20	3,319.50	20,347.06	20,588.78	16,755.59	744.83	38,089.20
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	10/24/201	R01	10/2013	416,224.69	3,319.50	20,478.09	20,721.37	16,863.50	749.27	38,334.14
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	11/07/201	R02	10/2013	416,741.12	4,005.17	20,503.53	20,747.07	16,884.41	750.21	38,381.69
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	11/22/201	R01	11/2013	413,751.88	5,376.50	20,356.46	20,598.24	16,763.30	744.84	38,106.38
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	12/09/201	R02	11/2013	417,463.12	5,376.50	20,539.09	20,783.01	16,913.67	751.51	38,448.19
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	12/23/201	R01	12/2013	417,997.40	5,376.50	20,565.35	20,809.61	16,935.32	752.46	38,497.39
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	01/09/201	R02	12/2013	418,047.29	5,376.50	20,567.79	20,812.11	16,937.35	752.55	38,502.01
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	01/23/201	R01	01/2014	421,273.77	5,376.50	20,726.53	20,972.74	17,068.08	758.35	38,799.17
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	02/07/201	R02	01/2014	424,011.07	5,273.65	20,861.25	21,108.99	17,178.95	763.29	39,051.23
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	02/24/201	R01	02/2014	424,899.15	3,319.50	20,904.91	21,153.22	17,214.95	764.89	39,133.06
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	03/07/201	R02	02/2014	428,157.96	3,319.50	21,065.26	21,315.45	17,346.98	770.75	39,433.18
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	03/24/201	R01	03/2014	428,762.90	3,319.50	21,095.03	21,345.61	17,371.53	771.82	39,488.96
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	04/09/201	R02	03/2014	426,081.74	3,319.50	20,963.12	21,212.12	17,262.88	767.00	39,242.00
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	04/24/201	R01	04/2014	423,582.30	3,319.50	20,840.15	21,087.68	17,161.61	762.52	39,011.81
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	05/08/201	R02	04/2014	416,493.68	3,319.50	20,491.40	20,734.80	16,874.43	749.74	38,358.97
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	05/22/201	R01	05/2014	424,110.33	3,319.50	20,866.16	21,114.09	17,183.11	763.45	39,060.65
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	06/09/201	R02	05/2014	427,618.31	3,319.50	21,038.61	21,288.70	17,325.20	769.70	39,383.60
0807	RETIREMENT SYSTEMS DEPT OF	0126	P2	06/24/201	R01	06/2014	425,827.97	3,319.50	20,950.57	21,199.57	17,252.68	766.45	39,218.70
							10,057,722.51	96,473.89	493,687.04	496,231.88	403,844.30	17,692.78	917,768.96

Example of fiscal year 2014 transmittals received and processed for PERS Plan 2

# DRS Guide for Employers – Using ERA to verify your Employer Contribution Allocations

## 11. Log Out when complete



## Understanding the Employer and Non-employer Allocation Schedules

### Q1: How does an employer locate their proportionate share on the Employer and Non-employer Allocation Schedules?

- A. Each employer's *Organization Name* and DRS *Organization Identification Number* is included in the allocation schedules. Employers are able to find their allocation percentages by selecting the schedule, and then the find option, and entering the organization name or four-digit Organization Identification Number. If your organization is included in the financial reporting of the state you will be listed under state of Washington. If your organization is not included in the financial reporting of the state, you will be listed under All Other Employers.

### Q2: Who is considered a Non-employer in the allocation schedules?

- A. Non-employers are:
- Employers that contributed to PERS 2/3, SERS 2/3 or PSERS 2 contribute to the UAAL of PERS Plan 1. An employer is considered a non-employer of PERS Plan 1 if they had no employees in PERS Plan 1.
  - Employers that contributed to TRS 2/3 contribute to the UAAL of TRS Plan 1. An employer is considered a non-employer of TRS Plan 1 if they had no employer contributions to TRS Plan 1.
  - State of Washington general fund contributors to LEOFF Plan 2.
  - State of Washington historical general fund contributors to LEOFF Plan 1.

## DRS Guide for Employers – Using ERA to verify your Employer Contribution Allocations

### **Q3: Why do employers have more than one allocation percentage?**

- A. Each cost-sharing multiple-employer plan administered by DRS has a separate allocation schedule:
- Public Employees' Retirement System (PERS) Plan 1
  - Public Employees' Retirement System (PERS) Plans 2/3
  - Teachers' Retirement System (TRS) Plan 1
  - Teachers' Retirement System (TRS) Plans 2/3
  - School Employees' Retirement System (SERS) plans 2/3
  - Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 1
  - Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 2
  - Public Safety Employees' Retirement System (PSERS) Plan 2

Employers will have a separate allocation percentage for each plan they contributed to for the fiscal year. Plan 2 and 3 for PERS, SERS and TRS are combined as PERS 2/3, SERS 2/3 and TRS 2/3.

The Plan 1 UAAL employer contribution portion of PERS 2/3, SERS 2/3 and PSERS 2 has a combined allocation on the PERS Plan 1 allocation schedule under Plan 1 UAAL.

The Plan 1 UAAL employer contribution portion of TRS 2/3 has an allocation on the TRS Plan 1 allocation schedule under Plan 1 UAAL.

### **Q4: Why do some employers have allocation percentages in the LEOFF plan 1 Employer and Non-employer Allocation Schedules when no employer contributions are currently collected for LEOFF plan 1?**

- A. Total allocation percentages are based on the total historical employer contributions to LEOFF Plan 1 (1971-2000). The state of Washington contributed 87.12% of LEOFF plan 1 employer contributions; all other employers contributed the remaining 12.88% of employer contributions.

DRS used the cumulative retirement benefit payments through the fiscal year to determine the employer allocation amounts and percentages listed under All Other Employers in the LEOFF Plan 1 Employer and Non-employer Allocation Schedules.

The allocation method chosen by the plan reflects the projected long-term contribution effort based on historical data.

## DRS Guide for Employers – Using ERA to verify your Employer Contribution Allocations

**Q5: I am a LEOFF 2 employer and have transmittals processed as version R01 that only have amounts in Employer Contribution (A). This amount does not match my transmittal. What is this amount and is it included in my Employer Allocation for LEOFF plan 2?**

- A. The 2017-2019 state operating budget ([SB 5883](#)) included a provision (Section 963) that says if a LEOFF employer charges a fee or recovers costs for services rendered by a LEOFF 2 (L2) member to a non-LEOFF employer, the LEOFF employer must cover the employer and state contributions on the LEOFF 2 basic salary earned for those services. This change applies to Fiscal Years 2018 and 2019.

L2 transmittals with only an amount listed in the Employer Contribution column (A) reflect the state portion of the employer contributions based on the compensation your organization reported through the L2 Non-LEOFF Employer Compensation Reporting in eServices. These contributions are included with your L2 Employer Contribution Allocation total.

Organization Id	Organization Name	Reporting Group Number	System Plan	Process Date	Version	Report Period	Employee Compensation	RTW/SUB Compensation	Employee Contribution	Employer Contribution (A)	Plan 1 UAAL (B)	Administrative Fee (C)	Total Employer Contribution (A+B+C)
0000	TEST CITY OF	B000	L2	10/09/2017	R01	08/2017	-	-	-	45.00	-	-	45.00