



Roth Employer Requirements for DCP Interactive Reporting

Roth will have three main impacts to interactive payroll reporting within the Employer Reporting Application (ERA):

1. **Taxed contribution type:** Employers will need to allow for a taxed contribution deduction within payroll systems/processes for Roth contributions into DCP.
2. **Separate employer contribution totals:** Employers that offer employer-paid contributions on behalf of their DCP employees will need to account for those employer contributions separate from employee contributions at the time of payroll reporting for DCP in ERA.
3. **Catch up contributions:** DRS will continue to provide deferral change information to employers on the deferral change report, but will indicate if the change is related to a catch-up contribution.

DRS is currently analyzing ERA system changes needed to allow Roth payroll reporting. We will share the new ERA interactive display screens with you once they are available.

Please see [Roth FAQs](#) (also linked within DRS Notice 23-003) for information on how Roth will be impacting DCP for employers and employees.