

Retirement employer reporting: deposits and payrolls

Not applicable for employers that are on the Comptroller General’s (CG) payroll system through SCEIS

Employers must remit employer and employee contributions to PEBA monthly and submit payroll data on a quarterly basis. You can create monthly deposit forms, remit payment and submit quarterly detail reports in [EES](#).

Section 9-20-50 of the S.C. Code of Laws requires that State ORP contributions be remitted by the employer directly to the service providers in accordance with guidelines established by the IRS for payroll tax remittance. It is the employer’s responsibility to monitor their payroll cycles and ensure contributions are being remitted in accordance with state law.

Under *Employer Reporting*, view the status of monthly deposits, open invoices and quarterly payrolls.

Month	Due Date	Deposit Process Date	Quarterly Data Submitted	Status
Invoices Upload				

Monthly deposits

Deposit forms are prefilled with employer contribution rates. They are also barcoded with the employer code and date. It is important to use the form that corresponds with the appropriate month, so the data is applied properly to accounts.

For the appropriate month, select the *Deposit Form* button. Due dates are listed.

Month	Due Date	Deposit Process Date
Jul 2021	08-31-2021	Deposit Form

Begin on Line 1a by entering the total contributions withheld from active members for the month. For working retired members, enter those contributions on Line 1b. The system will calculate the total contributions (Line 1c). This total should match the total contributions withheld on your payroll report.

On Lines 2a and 2b, enter the monthly salaries for active members and any working retired members. The system will calculate the total salaries (Line 2c). This total should match the total salaries on your payroll report.

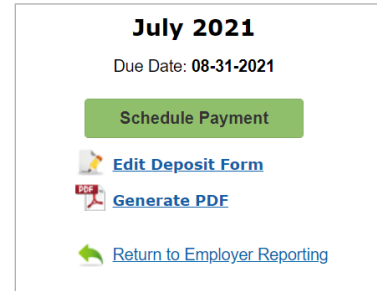
We recognize that due to rounding, a small variance may exist. On Line 7, enter any adjustment(s) to balance the deposit form with your payroll. Adjustments cannot be greater than \$0.99, positive or negative.

The following amounts are automatically calculated:

- Line 3 – Employer retirement contributions;
- Line 4 – Retiree insurance surcharge, if applicable;
- Line 5 – Incidental death benefit contributions, if applicable;

- Line 6 – Accidental death contributions, if applicable;
- Line 8 – Net remittance; and
- Line 9 – Total remittance.

The total due on Line 9 must be remitted to PEBA for the monthly deposit. Select the green *Continue* button. Verify that the information on the form is correct and matches your monthly payroll. If necessary, make corrections by selecting *Edit Deposit Form*. If you are not ready to submit the form, you may return to the Employer Reporting screen. The information will save, and you can return to it later.



If the information is correct, and you have signed up for electronic payments, select the green *Schedule Payment* button. View the Electronic payments section of this document for more information.

If sending payment via automated account debit, wire funds or check, save or print a copy of the deposit form and submit it to PEBA. You can create the deposit form by selecting *Generate PDF*.

Printed deposit forms can be emailed to serviceaccounting@peba.sc.gov, faxed to 803.740.1255 or mailed. If you elect to remit payment by check, mail the completed deposit form and check using the green envelopes provided by PEBA to employers in August.

The payment and deposit form must be received by PEBA on or before the due date.

Quarterly deposit forms

The quarterly deposit form is different from the monthly deposit form. The quarterly deposit form requires the salary information for the entire quarter, then the quarterly contribution amount(s).

Begin by entering the quarterly salary information on Line 1a for active members and Line 1b for working retired members. The system will calculate the total salaries (Line 1c). This total should match the total salaries on your quarterly payroll report.

On Line 2, the system calculates the expected member contribution amounts per the statutory member contribution rates. Enter the total contributions withheld for the quarter per your payroll on Line 3.

If there is a contribution variance greater than \$4.99 on Line 4, stop and review the quarterly salary and contribution amounts on Lines 1 and 3. Confirm the information per your payroll, and make any corrections.

The following amounts are automatically calculated:

- Line 5 – Total salaries;
- Line 6 – Employer retirement contributions;
- Line 7 – Retiree insurance surcharge, if applicable;
- Line 8 – Incidental death benefit contributions, if applicable;
- Line 9 – Accidental death contributions, if applicable; and
- Line 10 – Total due for the quarter.

Line 11 details the monthly deposits remitted. Based on this information, the system calculates the net amount due for the quarter on Line 12.

View authorized credit and debit invoices on Line 13. Select the invoice(s) to include on the deposit form. A maximum of 27 invoices may be selected.

We recognize that due to rounding, a small variance may exist. On Line 14, enter any adjustment(s) to balance the deposit form with your payroll. Adjustments cannot be greater than \$0.99, positive or negative.

The following amounts are automatically calculated:

- Line 15 – Net remittance; and
- Line 16 – Total remittance.

Invoices

View authorized credit and debit invoices by selecting the *Invoices* button. A description and PDF of the invoice letter are included.

Invoice Number	System	Amount	Date Generated	Description
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Electronic payments

Employers can submit monthly and quarterly deposit forms with payment in EES. This feature eliminates the need to print and mail of paper deposit forms and checks. It also allows for flexible date selection to schedule payments, which ensures timely remittance. Employers can view the status of submitted deposits and scheduled payments.

We encourage employers to submit deposit forms and payments electronically. To sign up, [upload Form 1286](#) and a revised [Form 6505](#), selecting the Electronic Payments option under Employer Reporting.

Submitting electronic payments

After selecting the green *Schedule Payment* button, enter the payment date on which you wish to submit funds, select the account from which you want the funds drawn and enter the amount of the total remittance from your deposit form. Full payment is required. PEBA cannot process partial payments.

Next, select the *Submit* button. View the confirmation message, verify the deposit amount and select *Yes* to submit the payment.

If you remit electronic payments, you do not need to send anything to PEBA. Save a copy of the deposit form for your records only.

Submitting the Deposit Form and Scheduling a Payment

Scheduled Payment Date
The Scheduled Payment Date must be within 60 days of the current date.

All payments scheduled after 5 p.m. will be processed the next business day.

Payments scheduled for weekends and holidays will be processed on the next business day.

Payment Information
Enter payment amount using one or more payment methods.

To complete the payment, the total of individual payments must equal the Required Payment.

Zero Deposit
If the required payment for this form is \$0.00, click Submit.

July 2021

Schedule Payment

Required Payment: **\$11,667.00**
Due Date: **08-31-2021**

Scheduled Payment Date:

Payment Information	Amount
Tiff's Acct <small>Routing: xxxxx0439 Account: xxxxx5678</small>	<input type="text" value="11667.00"/>
Manage Payment Methods	
Full payment is required.	Total: \$11,667.00

Or [Cancel](#) to return to Deposit Form

Manage payment methods

Select *Manage Payment Methods* to view and manage accounts, including nicknames and deleting old accounts. Add payment methods on a secure gateway with routing number, account number and account type. Once a payment method is stored in EES, you can remit electronic payments directly from the associated bank account to PEBA.

[+ Add Payment Method](#)

Payment Methods			
Nickname	Routing Number	Account Number	Delete

PEBA uses a secure, third-party financial institution to store bank account information and process payment transactions. PEBA does not have direct access to bank account and routing numbers associated with payment methods.

Delinquent payments

Upon receipt of a delinquent payment, interest will be assessed, and an invoice will be issued. The date received is the date the funds were received by PEBA, not the postmark date. If any employer has not provided PEBA with the required records or full amount of contributions due from members and the employer, PEBA may request that any funds payable to an employer through the State Treasurer or Comptroller General's (CG) office be withheld until the employer is no longer in default for the payment of contributions or submission of required reports.

Payroll inactivity

If you do not have any members on payroll for the applicable reporting period, you must still submit a deposit form and check the *No covered wages* box. This will facilitate processing and alert PEBA not to contact you concerning delinquent payment and payroll.

Quarterly payrolls

The quarterly payroll data is required for PEBA to process the deposits, apply service and post members' contributions to accounts. To comply with the Financial Identity Fraud and Identity Theft Protection Act

and to protect the privacy of members, PEBA requires you to submit quarterly payroll data through one of these formats:

- Upload a file; or
- Create and submit data.

The *Quarterly Data Submitted* date is populated when a quarterly payroll is received by PEBA.

Upload a file

View the required file formats by selecting the Excel format or Text format links. Samples are available.

Select the Choose File button to select the quarterly payroll file you wish to upload, then select Continue. Review and confirm the dates, totals and number of records on the file, then select Upload. The file will be processed once the matching deposit form and funds are received by PEBA.

If an error exists, review the error message, correct the file and upload again.

If adjustments to an uploaded file are necessary to balance the payroll with the remitted deposit form and payment, complete and use the [Document Upload](#) feature in EES to submit the *Adjustment to Quarterly Payroll Reporting (Form 1223)*.

Create and submit data

Select the EES ER button to add, create and submit the quarterly payroll. For complete instructions on using EES ER, view the *EES Employer Reporting user manual* at peba.sc.gov/retirement-training.

Errors in quarterly payrolls

After a quarterly payroll is submitted, and the detailed member records are released for posting to individual member accounts, view and address any errors under the *Employer Transaction Error List*. Select an error for details. Contact your assigned employer reporting representative for assistance.

Total Errors: 25								
Trans Code	Acct	SSN	Last Name Verifier	Contrib. Amount	Quarterly End Date	Retiree Ind	Mailing Location	Errors and Resolutions