1   File:

Deferred Compensation File: To submit deferred compensation for all NDPERS Deferred Compensation Plans covered employees

2   Purpose:

Deferred Compensation deductions must be reported for all employees participating in the North Dakota 457 Deferred Compensation Plan and for employees who participate in a supplemental IRC Section 457 or 403(b) plan that has been approved by the NDPERS Board. The file must be submitted by the employers after every payroll period and for each provider against whom the employee is contributing. The employer must send deductions for the North Dakota 457 Deferred Compensation Plan directly to NDPERS.

Employers who are only reporting deductions to approved supplemental Section 457 or 403(b) plan, and are not participating in the State's plan, must report employee deductions to NDPERS monthly so PEP contribution vesting can be determined. Payments should be made directly to the vendors for these plans.

Transmittals with a due date of the 20th of the month are to be used to report deductions from pay periods that ended between the 1st and 15th of that month. Transmittals with a due date of the 5th of the month are to be used to report deductions from pay periods that ended between the 16th and 31st of the month and are used for all monthly reporters. Transmittals with a due date of the 10th of the month are used for the 3rd payroll in a month for employers with bi-weekly payrolls. The file must also be used to report any adjustment to the contributions towards the providers.

The format of the file is useful to achieve the following:
- Prevents invalid or duplicate data from posting to the member's account
- Compares a member's current contribution amounts to preceding pay periods and identifying, by employer, instances where the information submitted violates NDPERS business rules (e.g., contributions are not as defined in the enrolment, provider information does not match to that in the enrolment, etc.)
- Provides an audit trail of any adjustments in contributions made to a member's account
- Provide front-end validations on SSN's, agency numbers, duplicate names, blank fields, negative numbers, dates, etc
- Provide front-end validations to determine whether reporting dates have already been posted on a member level, and if so, alert user to investigate
- Provide real-time processing of employer reports

3   File Description and Layout:

3.1.1   File Naming Standard:

DeferredComp_ORG_CODE_ID_PayPeriodEndDate.txt
- ORG Code ID: Org code ID assigned by NDPERS to the employer
- PayPeriodEndDate: Current Payroll End Date

3.1.2   Frequency:

Each pay period of the employer. Weekly, Bi-Weekly, Semi-Monthly, and Monthly

3.1.3   Field Delimiter: ~ (Tilde)

3.1.4 File Layout:

Header Record Layout:

FIELD DESCRIPTION	DATA TYPE	DEFAULT	USE/BENEFIT
File Record Type	Char(1)	'1'	Type of the record in the file 1: Header Record 2: Detail Record
Count	Integer		Count of total detail records under that header
Org Code ID	Char(6)		Organization code provided by NDPERS to each employer
Type	Char(1)	'1' / '2'	Type of the report 1: Regular 2: Adjustment
Total Wages	Decimal(13,2)	0.00	BLANK. Not used currently.
Total Contribution	Decimal(13,2)		Sum of total contribution amounts per employer
Pay Period Start Date	Char(8)		Reporting Payroll period Start Date In MMDDYYYY format
Pay Period End Date	Char(8)		Reporting Payroll period End Date In MMDDYYYY format

Detail Record Layout:

FIELD DESCRIPTION	DATA TYPE	DEFAULT	USE/BENEFIT
File Record Type	Char(1)	'2'	Type of the record in the file 1: Header Record 2: Detail Record
ORG Code ID	Char(6)		Organization code provided by NDPERS to each employer
SSN	Char(9)		SSN of the listed employee
Last Name	Char(50)		Last Name of the listed employee
First Name	Char(50)		First Name of the listed employee
Pay_Begin_Date	Char(8)		Reporting Payroll period Start Date In MMDDYYYY format
Pay_End_Date	Char(8)		Reporting Payroll period End Date In MMDDYYYY format
Pay_Check_Date	Char(8)		Payroll Date In MMDDYYYY format when employee was paid their salary for that pay period
Record Type	Char(1)	'1' / '2' / '4'	Type of the record 1: Regular: For the detail as reported in the monthly payroll with employer. Pay Month & Year on header record and Pay_Period_Month on the detail record should be in-sync. 2: Positive Adjustment: Positive adjustments to the salary and contributions for the detail as reported by employer, Pay_Period_Month on the detail record should be for the previous month 4: Negative Adjustment: Negative adjustments to the salary and contributions for the detail as reported by employer, Pay_Period_Month on the detail record should be for the previous month

Plan	Char(4)		Plan in which the employee is enrolled DECM: Deferred Compensation ODCM: Other 403 / 457 Plans not provided by NDPERS
Contribution Amount (1)	Decimal(13,2)		Contribution amount deducted from employee for each provider. This is validated against the enrolment.
Provider (1)	Char(6)		Provider for which the contribution was deducted. This field will have the Org Code ID assigned by NDPERS to the Provider 700002 - Bank Of North Dakota 700003 – Mass Mutual / Empower 700004 - Jackson National Life 700005 – Chase / Kemper / Zurich 700006 - Lincoln National 700007 - Nationwide Life 700008 - NDPERS Companion Plan 700010 - Aig Valic / Corebridge 700011 - Waddell & Reed / FTC 700012 - Other 457 Plan 700013 - Other 403(B) Plan 700014 - Axa Equitable Life Ins Co 700015 - Ing Investment Services / Voya 700016 - American Trust Center / Bravera
Contribution Amount (2)	Decimal(13,2)		Contribution amount deducted from employee for each provider. This is validated against the enrolment.
Provider (2)	Char(6)		Provider for which the contribution was deducted. This field will have the Org Code ID assigned by NDPERS to the Provider
Contribution Amount (3)	Decimal(13,2)		Contribution amount deducted from employee for each provider. This is validated against the enrolment.
Provider (3)	Char(6)		Provider for which the contribution was deducted. This field will have the Org Code ID assigned by NDPERS to the Provider
Contribution Amount (4)	Decimal(13,2)		Contribution amount deducted from employee for each provider. This is validated against the enrolment.
Provider (4)	Char(6)		Provider for which the contribution was deducted. This field will have the Org Code ID assigned by NDPERS to the Provider
Contribution Amount (5)	Decimal(13,2)		Contribution amount deducted from employee for each provider
Provider (5)	Char(6)		Provider for which the contribution was deducted. This field will have the Org Code ID assigned by NDPERS to the Provider
Contribution Amount (6)	Decimal(13,2)		Contribution amount deducted from employee for each provider. This is validated against the enrolment.

Provider (6)	Char(6)		Provider for which the contribution was deducted. This field will have the Org Code ID assigned by NDPERS to the Provider
Contribution Amount (7)	Decimal(13,2)		Contribution amount deducted from employee for each provider. This is validated against the enrolment.
Provider (7)	Char(6)		Provider for which the contribution was deducted. This field will have the Org Code ID assigned by NDPERS to the Provider
Eligible Wages	Decimal(13,2)		Retirement Eligible Wages that are contributing to NDPERS
Employer Match	Decimal(13,2)		Pre Tax Match paid by the employer. This is validated with the rate and reported 'Eligible Wages'

3.1.5 Example:

Regular File. This includes a 0%, 1% and 3% employer match as an example:

1~100~019200~1~0.00~12254.12~10012008~10142008
2~019200~999999999~ABCDEFGH~IJKLMNOPQRST~10012008~10142008~10152008~1~DECM~100.12~50
0124~10.00~500125~0.00~~0.00~~0.00~~0.00~~0.00~~1500.00~0.00
2~019200~999999998~ABCDEFGH~IJKLMNOPQRST~10012008~10142008~10152008~1~DECM~200.12~50
0124~20.00~500125~0.00~~0.00~~0.00~~0.00~~0.00~~10500.00~105.00
2~019200~999999997~ABCDEFGH~IJKLMNOPQRST~10012008~10142008~10152008~1~DECM~300.12~50
0124~30.00~500125~330.00~500127~0.00~~0.00~~0.00~~0.00~~12000.00~360.00

Adjustment File: This includes a 2% and 0% match as an example:

1~100~019200~2~0.00~12254.12~10012008~10142008
2~019200~999999999~ABCDEFGH~IJKLMNOPQRST~09012008~09142008~10152008~2~DECM~100.12~50
0124~10.00~500125~0.00~~0.00~~0.00~~0.00~~0.00~~10000.00~200.00
2~019200~999999998~ABCDEFGH~IJKLMNOPQRST~09012008~09142008~10152008~2~DECM~200.12~50
0124~20.00~500125~0.00~~0.00~~0.00~~0.00~~0.00~~5000.00~0.00

4 Alternate to Files / Descriptions:

1) FTP upload: Employer can upload the file using FTP to NDPERS and NDPERS will process the file as part of nightly batch cycle. FTP information / credential will be provided in a later correspondence.
2) HTTP Web Upload: Employer can upload the file after logging into employer 'Self Service Portal'
3) Entering the data: Employer can enter individual record after logging into employer 'Self Service Portal'. This method is well suited for employers with fewer employees and does not need system development effort on the employer side.