

Charter School Independent Reporting
Revised October 10, 2018

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SDCOE Introductions:

Staff Assignments:

<https://www.sdcoe.net/business-services/financial-services/Pages/staff-assignments.aspx>

Main charter schools contact:

- Melissa Williams
- Retirement Technician – Charter Schools
- Email: melissa.williams@sdcoe.net
- Phone: (858) 569-5315
- Fax: (858) 279-2953

Charter Welcome Packet:

<https://www.sdcoe.net/business-services/financial-services/Documents/charter/Charter%20Welcome%20Packet.pdf>

See Oracle Account Establishment on page 4. (page 5 of the pdf)

#1 – Contact information

#4 – Will be “Independent”

#6 – Will be “Independent”

#7 – Will you participate in PERS?

Will you participate in STRS?

Please ensure Element 11 of your charter petition is accurate.

Include Contact Information

See Retirement Reporting on pages 5 & 6. (pages 6 & 7 of the pdf)

Retirement Reporting

The San Diego County Office of Education (SDCOE) is required to report earnings and retirement earnings to the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS), for all Local Educational Agencies (LEAs) residing within in San Diego County. A charter school that is authorized to operate within San Diego County, and participating in CalSTRS and/or CalPERS, must report all CalSTRS and CalPERS through the SDCOE. We have provided some helpful information and resources below to assist in CalSTRS and CalPERS participation, and retirement reporting. If your charter is not participating in CalSTRS or CalPERS, you do not need to complete any information below.

1. Retirement Reporting for Charters

The SDCOE Retirement Reporting website link for Charter School Independent Reporting information is listed below and contains:

- SDCOE Agreement for Charter School Retirement Reporting Services
- CalSTRS and CalPERS required documents and information for the application process for plan participation
- Pension information for employers
- File Layouts
- Reporting Due Dates
- Fee Schedule

<http://www.sdcoe.net/business-services/financial-services/Pages/charter-school-independent-reporting.aspx>

SDCOE **requires** a Charter to complete the SDCOE Agreement for Charter School Retirement Reporting Services FY/FY.

Once a Charter has been approved by CalSTRS and/or CalPERS they will be reporting their payroll and retirement contributions to SDCOE. They should review the Retirement Reporting website Procedures and Training for useful information.

<http://www.sdcoe.net/business-services/financial-services/retirement-reporting/Pages/retirement-reporting-forms.aspx>

SDCOE contact for charter schools retirement reporting is:

Tammy Britt

Manager, Retirement Systems

San Diego County Office of Education,

6401 Linda Vista Rd, Rm 605,

San Diego, CA 92111

Phone: (858) 569-5341

Fax: (858) 279-2953

Email: tbritt@sdcoe.net

2. Participation in CalSTRS

CalSTRS **requires** a Charter to complete the Charter School Application for CalSTRS Activation ES1026 and one Resolution prior to submitting contributions to CalSTRS. Send completed documents to SDCOE. Links for required documents below.

Please note that the CalSTRS application approval process can take 6-8 weeks.

- [Charter School Application for CalSTRS Activation ES1026 \(NEW 05/16\) \(PDF\)](#)
- [CalSTRS Redeposit Payroll Resolution](#)

3. Participation in CalPERS

CalPERS **requires** the Charter School to complete the CalPERS School Applicant Questionnaire and two Resolutions which are sent to SDCOE. CalPERS approval must be in place prior to withholding and reporting CalPERS retirement contributions from any of your employees. You should not report your employees under any other agency currently participating in the CalPERS Plans until the Charter School has been approved to participate in CalPERS. Links for required documents below.

Please note that the CalPERS application approval process can take up to 6 months.

- [CalPERS Circular Letter - New Charter School Certification Form For Charter Schools Requesting To Participate In The CalPERS Plan](#)
- [CalPERS School Applicant Questionnaire](#)
- [CalPERS Resolution To Tax Defer Member Paid Contributions – IRC 414\(h\)\(2\) Employer Pick-Up](#)
- [CalPERS Employer Resolution Tax Deferred Deduction Plan For Service Credit Purchases](#)

SDCOE Website:

Charter School Independent Reporting:

<https://www.sdcoe.net/business-services/financial-services/Pages/charter-school-independent-reporting.aspx>

Charter School Independent Reporting

[Charter Welcome Packet](#) (see page 5 & 6)

SDCOE Required Documents

- [SDCOE Agreement for Charter School Retirement Reporting Services 2017-2018](#)
- [SDCOE Agreement for Charter School Retirement Reporting Services 2018-2019](#)

SDCOE Information Documents

- [SDCOE Fee Schedule – Charter School Section 2018-2019](#)
- [CalSTRS Charter Reporting Due Dates for FY 2018-2019](#)
- [CalPERS Charter Reporting Due Dates for FY 2018-2019](#)

CalSTRS Information Documents

- [Retirement Benefits to Charter Schools](#)
- [CalSTRS Employer Information Circular Vol. 8, Issue 10, January 5, 1993](#)
- [CalSTRS Employer Directive 2001-01, January 19, 2001](#)
- [CalSTRS Employer Information Circular Vol. 20 Issue 5, March 22, 2004](#)

CalSTRS Required Documents

- [Charter School Application for CalSTRS Activation ES1026 \(NEW 05/16\) \(PDF\)](#)
- [CalSTRS Redeposit Payroll Resolution](#)

CalSTRS Required File Layouts

- [CalSTRS F496 File Format Line Detail](#)
- [CalSTRS F496 File Format Page Total](#)
- [CalSTRS F496 File Format District Total](#)
- [HEX characters for signed fields](#)
- [CalSTRS C118 Master Revised for 2018-2018 \(xlsx\)](#)
- [CalSTRS F496 Help Revised for 2018-2019 \(xlsx\)](#)

CalSTRS Required (as needed) File Layouts

- [CalSTRS MR87 File Format](#)
- [CalSTRS Employer Address File Specification](#)

CalPERS Information Documents

- [CalPERS Circular Letter No. 200-050, June 4, 1999](#)
- [CalPERS Public Agency & Schools Reference Guide](#)

CalPERS Required Documents

- [CalPERS Circular Letter - New Charter School Certification Form For Charter Schools Requesting To Participate In The CalPERS Plan](#)
- [CalPERS School Applicant Questionnaire](#)
- [CalPERS Resolution To Tax Defer Member Paid Contributions – IRC 414\(h\)\(2\) Employer Pick-Up](#)
- [CalPERS Employer Resolution Tax Deferred Deduction Plan For Service Credit Purchases](#)

CalPERS Required File Layouts

- [my|CalPERS Data Element Definitions For Payroll Contribution File](#)
- [CalPERS 626 Master Revised for 2018-2019 \(xlsx\)](#)
- [Charter School CalPERS Spreadsheet - Alpha Template 2018-2019 \(xlsx\)](#)

BSS FTP Website:

(aka SDCOE Secure File Transfer System)

<https://bssftp.sdcoe.net/EFTClient/Account/Login.htm>

- For new accounts, need Name, Phone #, Email address, Unit #, and System
- You must register within five (5) days of receiving the sharing email.
- For accessing multiple units or system folders, once a user id / password is set up, you can view more than one folder. (This requires coordination with Tammy Britt.)

CalSTRS Reporting / CalSTRS Secure Employer Website (SEW):

CalSTRS Reporting (SDCOE Forms Page):

- [CalSTRS ES0350 Permissive Membership \(Rev. 02/17\) \(PDF\)](#)
- [CalSTRS ES0372 Retirement System Election \(Rev. 02/17\) \(PDF\)](#)
- [CalSTRS ES-373 Acknowledgement of Receipt of Election Information Retirement System Coverage \(Rev. 8/09\) \(PDF\)](#)
- [CalSTRS RF 1360 Refund Application \(Rev. 01/18\) \(PDF\)](#)
- [Certification Of Freedom From Contagious Or Infectious Disease \(PDF\)](#)

www.calstrs.com

<https://www.calstrs.com/employer-information-circulars>

<https://www.calstrs.com/employer-and-administrative-directives>

<https://sew.calstrs.com/CalSTRSSewWebUI/Root/Pages/Login.aspx?&IsNewSession=true>

New retirement reporting users need access to:

SDCOE BSS FTP website:

Need Name, Phone #, Email address, Unit #, and System

CalSTRS Secure Employer Website:

Please do not share passwords.

- [Access to CalSTRS Secure Employer Website \(SEW\) Oct 2018 \(PDF\)](#)
 - [CalSTRS Secure Employer WebSite Registration Notification Oct 2018 \(Word\)](#)
 - [Secure Employer WebSite Access Request \(PDF\)](#)
 - [ISO1949 SEW Form Instructions 2018 \(PDF\)](#)

CalSTRS Reporting Steps:

STRS MR87s (as needed):

- Enter on CalSTRS, Secure Employer Website (SEW) and fax copy to Melissa Williams @ fax (858) 279-2953.
- <https://sew.calstrs.com/CalSTRSSewWebUI/Root/Pages/Login.aspx?&IsNewSession=true> (user id / password required)
- Complete New Hire reporting prior to submitting STRS F496 TXT File.

STRS Estimate Payment:

- Submit C118 Excel spreadsheet (with dollar amount) estimate EE & ER contributions of 95%.
- Submit via SDCOE BSS FTP website.
<https://bssftp.sdcoe.net/EFTClient/Account/Login.htm>
(user id / password required)
- Due by 3rd working day @ 12:00 noon.
- See link due date schedule for exact dates.
<https://www.sdcoe.net/business-services/financial-services/retirement-reporting/Documents/Retirement/STRS2018-2019DueDatesCharterSchools.pdf>

STRS Final Payment:

- Submit C118 Excel spreadsheet (with dollar amount) final EE & ER contributions of remaining 5%.
- Submit via SDCOE BSS FTP website.
<https://bssftp.sdcoe.net/EFTClient/Account/Login.htm>
(user id / password required)
- Due by 13th working day @ 12:00 noon.
- See link due date schedule for exact dates.
<https://www.sdcoe.net/business-services/financial-services/retirement-reporting/Documents/Retirement/STRS2018-2019DueDatesCharterSchools.pdf>

STRS F496 TXT File:

- Submit F496 txt file via SDCOE BSS FTP website.
<https://bssftp.sdcoe.net/EFTClient/Account/Login.htm>
(user id / password required)
- See F496 file layout specifications links:
 - [CalSTRS F496 File Format Line Detail](#)
 - [CalSTRS F496 File Format Page Total](#)
 - [CalSTRS F496 File Format District Total](#)
 - [HEX characters for signed fields](#)

(Note: Signed fields require HEX characters. Excel may cause rounding errors. Ensure Page totals are correct.)

Submit a readable format of the payroll information (Excel spreadsheet is acceptable). (via SDCOE BSS FTP website).

Note: See SDCOE retirement reporting agreement for additional requirements. Current agreement: <https://www.sdcoe.net/business-services/financial-services/retirement-reporting/Documents/Retirement/SDCOEAgreementforCharterSchoolRetirementReportingServices2018-2019.pdf>

STRS SEW Submission to check for exceptions (edits):

Upload F496 TXT file to SEW,
Manage Files menu,
Upload File tab,
Select Partial Monthly Report (F496)

If Status is “Corrections Required”
Correct file and resubmit on CalSTRS, SEW.

If Status is “Processing Complete”
Click on File Name hyperlink,
Click on Associated Report hyperlink,
from Download Format, select “Download PDF”.
Save PDF.
Submit via SDCOE BSS FTP website.

If Status is “Corrections Required”, but edits are “approvable edits”
only,
From File summary, Select View File Details hyperlink.
On Error Type drop down menu, select “All (Approvable edits not yet
approved).
Click on Apply Filter button,
On Download Filtered Report, select “Download PDF”
Handwrite reason for approvable underneath each exception (edit) .
Scan and Submit via SDCOE BSS FTP website.
Or Fax to Melissa Williams @ fax (858) 279-2953.

Due by 13th working day so plan accordingly for all steps to be
completed.

CalPERS Reporting / my|CalPERS:

CalPERS Reporting (SDCOE Forms Page)

- [CalPERS AESD-2 Member Action Request for "0269 San Diego County Schools" 10/2014 \(PDF\)](#)
- [CalPERS EAMD-139 Notice of Exclusion from CalPERS Membership \(03/17\) \(PDF\)](#)
- [CalPERS EAMD-801 Reciprocal Self-Certification Form \(6/2018\) \(PDF\)](#)
- [CalSTRS ES0372 Retirement System Election \(Rev. 02/17\) \(PDF\)](#)
- [CalSTRS ES-373 Acknowledgement of Receipt of Election Information Retirement System Coverage \(Rev. 8/09\) \(PDF\)](#)

www.calpers.ca.gov

<https://www.calpers.ca.gov/page/employers/policies-and-procedures/circular-letters>

<https://www.calpers.ca.gov/docs/forms-publications/pas-ref-guide.pdf>

<https://www.calpers.ca.gov/page/education-center/employer-education/employer-training-classes/mycalpers-student-guides>

<https://my.calpers.ca.gov/web/ept/public/systemaccess/selectLoginType.html>

New retirement reporting users need access to:

SDCOE BSS FTP website:

Need Name, Phone #, Email address, Unit #, and System

my|CalPERS:

- [Inquiry Access to my|CalPERS Procedure \(PDF\)](#)

CalPERS Reporting Steps:

PERS Enrollments:

- [CalPERS AESD-2 Member Action Request for "0269 San Diego County Schools" 10/2014 \(PDF\)](#)
- Submit via SDCOE BSS FTP website.
<https://bssftp.sdcoe.net/EFTClient/Account/Login.htm>
- Complete New Hire reporting prior to submitting CalPERS Payroll Contribution Spreadsheet – Alpha.

Please note: SDCOE Retirement Reporting would like to move towards allowing charter schools to enter their own Enrollments directly into myCalPERS.

PERS Estimate Payment:

- Submit Form 626 Excel spreadsheet (with dollar amount) estimate EE & ER contributions of 90%.
- Submit via SDCOE BSS FTP website.
<https://bssftp.sdcoe.net/EFTClient/Account/Login.htm>
(user id / password required)
- Due on due date @ 12:00 noon.
- See link due date schedule for exact dates.
<https://www.sdcoe.net/business-services/financial-services/retirement-reporting/Documents/Retirement/PERS2018-2019DueDatesCharterSchools.pdf>

PERS Final Payment:

- Submit Form 626 Excel spreadsheet (with dollar amount) final EE & ER contributions of remaining 10%.

[CalPERS 626 Master Revised for 2018-2019](#) (xlsx)

- Submit via SDCOE BSS FTP website.
<https://bssftp.sdcoe.net/EFTClient/Account/Login.htm>
(user id / password required)
- Due on due date @ 12:00 noon.
- See link due date schedule for exact dates.
<https://www.sdcoe.net/business-services/financial-services/retirement-reporting/Documents/Retirement/PERS2018-2019DueDatesCharterSchools.pdf>

PERS Payroll Contribution File:

- Prepare PERS Spreadsheet - Alpha file
- [Charter School CalPERS Spreadsheet - Alpha Template 2018-2019](#) (xlsx)
- Classic and PEPRRA, with incorporated formulas
- The first row of the template (above the column headers) is for help/reference purposes only, you don't need to include that in your monthly files.
- Please sort file in alphabetical order by last name, first name, mi.
- There are subtotals for each plan to verify totals against what you provide on the form 626 spreadsheet.
- Add appropriate header to designate payroll month, etc.
- For retirees, you only need to record full time scheduled hours and total hours worked (columns L & N on the attached template)

- Submit via SDCOE BSS FTP website.
<https://bssftp.sdcoe.net/EFTClient/Account/Login.htm>
(user id / password required)

- See Payroll Contribution file layout specifications links:

https://www.sdcoe.net/business-services/financial-services/retirement-reporting/Documents/Retirement/Payroll%20Contribution%20File%20-%20Rel_23.pdf

(Note: Excel may cause rounding errors. Ensure totals are correct.)

Note: See SDCOE retirement reporting agreement for additional requirements. Current agreement: <https://www.sdcoe.net/business-services/financial-services/retirement-reporting/Documents/Retirement/SDCOEAgreementforCharterSchoolRetirementReportingServices2018-2019.pdf>

Reminders:

When emailing SDCOE staff, please include unit #, unit name, and system (PERS or STRS) on the subject line.

Please review the Retirement Reporting website Procedures and Training for useful information.

<https://www.sdcoe.net/business-services/financial-services/retirement-reporting/Pages/retirement-reporting-forms.aspx>

What's NEW:

CalPERS Retired Annuitant Late Enrollment Fee - \$200

CalPERS Retired Annuitant Late Payroll Fee - \$200

<https://www.calpers.ca.gov/docs/circular-letters/2018/200-048-18.pdf>

<https://www.calpers.ca.gov/docs/circular-letters/2018/200-010-18.pdf>

CalPERS Retirement Appointment Reconciliation

<https://www.calpers.ca.gov/docs/circular-letters/2017/200-003-17.pdf>

CalSTRS Pension Solution Project

If you would like more information about the Pension Solution Employer Readiness activities, please contact us at

PSEmployerReadiness@CalSTRS.com.