



Why do our employer contributions not match the TRA employer contributions reported in the *Schedule of Employer and Non-Employer Allocations*?

Employer contributions reported by TRA may require reconciliation to employer unit remittance records for two reasons:

- Employer contributions were based on pay dates during the fiscal year ended June 30, 2014. These numbers were used as the basis for the allocation of pension amounts by TRA.

The following table shows example payroll dates included in GASB 68 allocation:

Pay period end date	Date employees are paid	Data received at TRA	Included in fiscal year 2014 report?
1/15/13	2/1/13	7/31/13	No
4/30/13	5/15/13	7/15/13	No
6/30/13	7/15/13	7/31/13	Yes
5/15/14	5/31/14	7/5/14	Yes
6/15/14	6/30/14	8/5/14	Yes
6/15/14	6/30/14	11/15/14	No

- The GASB 68 schedules presented to employers are based on fiscal year 2014 payroll data processed by TRA as of October 14, 2014. Payroll activity submitted after that date is not included in employer contributions.

In addition, contributions do not include employer payments for non-payroll items such as:

- purchase of service
- disability
- delinquency invoices

The definition of TRA pensionable (covered) salary is Minnesota Statutes [354.05, subd 35](#). The employer unit should only remit employer contributions on eligible items of compensation.