

INSTRUCTIONS
ORP Annual Report Data for FY2017

REPORTING PERIOD: September 1, 2016 through August 31, 2017

DUE DATE: October 1, 2017

NAVIGATION: Click on a link below to go to instructions for the selected reporting item.

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Part A - CONTRIBUTIONS / PARTICIPANTS

1. Institution Name

No Action Required: When you log in, this field is completed automatically by the system.

2. Total Employer Contribution Rate(s) during FY2017

This item requests the total ORP employer contribution rate(s) at your institution **during the reporting period** for the grandfather group and the non-grandfather group, and the number of participants in each group. **The number of participants in each group must be reported even if both groups receive the same rate.**

<u>Group (Grandfather Definitions)</u>	<u>Total Employer Contribution Rate (% = base + supplement)</u>	<u>Number of Participants*</u>
Grandfather	<input type="text" value="6.6%"/>	<input type="text" value="0"/>
Non-Grandfather	<input type="text" value="6.6%"/>	<input type="text" value="0"/>
Total Number of Participants		<input type="text" value="0"/>

**Enter Number of Participants for both groups even if the rates are the same.*

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2. Total Employer Contribution Rate(s) during FY2017 *(continued)*

The reported contribution rate for each group is the sum of the **state base rate plus any local employer supplement** that is provided.

- Example: The state base rate was 6.6% in FY2017. If your institution provided no supplement to the non-grandfather group and a maximum supplement of 1.9% to the grandfather group, the reported rates would be 6.6% for the non-grandfather group and 8.5% for the grandfather group.
- By default, the state base rate (6.6%) is pre-filled in each category.
You must update this pre-filled rate if a local employer supplement was provided.
- If your institution provides the same rate for both groups, the number of participants **in each group** must still be reported.

Definitions:

- Grandfather group: participants who first started participating in Texas ORP (at any ORP employer) before September 1, 1995 (not affected by a break in service or transfer to another institution)
- Non-grandfather group: participants who first started participating in Texas ORP (at any ORP employer) on or after September 1, 1995

3. Employer Contributions during FY2017

This item requests the total amount of employer contributions (both state and local amounts) that your institution sent to the ORP companies **during the reporting period**, broken out by funding source. This item also requests the FTEs that correspond to the employer contributions reported in each funding category.

Contributions for GR and OE&G should match corresponding amounts reported to Comptroller in CAFR.

Employer Contribution Funding Source (Fund Definitions)	Full-Time Equivalents (FTEs) (FTE Calculation Instructions)	Employer Contributions
General Revenue Funds	0.00	\$ 0
Other Educational and General Funds	0.00	\$ 0
Non-Educational and General Funds	0.00	\$ 0
Federal Funds and Private Grants	0.00	\$ 0
Other (SHSU): LEMIT Fund 581	0.00	\$ 0
Other (SHSU): CMIT Fund 5083	0.00	\$ 0
Other (TAMUS): Special	0.00	\$ 0
Other (THECB): Collected	0.00	\$ 0
Other (specify): <input type="text"/>	0.00	\$ 0
Total	0.00	\$0

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3. Employer Contributions during FY2017 *(continued)*

Definitions for each funding category are available while in the system by clicking on the link to “Funding Definitions” in the first column header of this item.

FUND NAME	FUND DEFINITION
General Revenue Funds	Appropriated General Revenue Funds.
Other Educational and General Funds	Appropriated funds, other than General Revenue. Includes tuition and fees at general academic and health-related institutions, and at Texas State Technical College System. Includes all General Revenue-Dedicated funds.
Non-Educational and General Funds	Non-appropriated funds, other than federal or private funds. Includes designated funds, auxiliary funds, endowment funds, and restricted funds. Also includes tuition and fees at community and junior colleges.
Federal Funds and Private Grants	Non-appropriated funds from the federal government or from private sources.
Other (specify)	None of the above funds (<i>e.g.</i> , Available University Funds). Please indicate the name of the fund when completing the form.

General Revenue (State) Funds (GR): Use this category to indicate the amount of state funds received from the ORP appropriation. This category should **only include state ORP funds drawn down from the Comptroller.**

Community Colleges: The amount reported in the General Revenue category (state funds) should not be more than the total amount of funds reported in all other categories combined. State funds are available for no more than 50% of the state base rate for eligible instructional or administrative employees. Beginning with FY2016, the state’s 50% share was reduced by up to several percentage points based on the college’s applicable growth limitation factor.

Other Educational and General Funds (Other E&G): Includes GR-Dedicated funds and Fund No. 770; includes funds from tuition and fees at General Academic/Health-Related Institutions. **GAs/HRIs normally report some funds in this category – if not, please explain in the Comments box** (located after item #5 on the form).

Community Colleges: This category is not normally used by Community Colleges.

Non-Educational and General Funds (Non-E&G): Includes designated, auxiliary endowment, and restricted funds. Includes tuition and fees at community colleges.

Community Colleges: This category is normally used to report: (1) the college’s 50% share for eligible instructional or administrative employees (plus any amounts for the growth limitation factor) and (2) the college’s ORP employer supplement (if provided).

Federal and Private Grants: Non-appropriated funds from the federal government or private sources.

Other (specify): None of the above funds (*e.g.*, Available University Funds, Special University Funds). Please indicate the name of the fund.

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3. Employer Contributions during FY2017 *(continued)*

Full-Time Equivalents (FTEs): This is **not a headcount**. FTE amounts are based on the funding source for the participant's employer contributions and the participant's total percent effort. Participants who normally receive employer contributions from more than one funding source are reported using a decimal amount for each funding source, with a total amount based on the total percent effort worked. For example, a participant who is 100% effort and is paid from one funding source is reported as 1.0 in that funding category. If this participant is paid equally from two funding sources, .50 FTE is reported in each funding category.

The number of FTEs reported for each category should correspond to the amount of funds reported in each category, taking into account proportionality provisions, restrictions on state funds for community colleges (*i.e.*, 50% share for eligible instructional or administrative employees minus any amounts for the growth limitation factor) and any local ORP employer supplement provided.

FTEs should be reported for each funding category that includes contributions.

If your payroll system is not capable of calculating the percentages, please enter your best estimate.

Examples:

Both of the following examples cover a full-time (100% effort) participant at an institution that does not provide a local ORP employer supplement (6.6% state base rate only).

- A participant at a university whose salary and corresponding employer contributions are normally paid at 50% from federal funds and 50% from state funds would be reported as .50 FTE in the Federal and Private Grants category (representing a 3.3% portion of the 6.6% base rate) and .50 FTE in the General Revenue category (3.3% portion of the 6.6% base rate).
- A participant at a community college with a 2% growth limitation factor whose salary and corresponding employer contributions are eligible for state funding would be reported as .49 FTE in General Revenue (representing a 3.234% portion of the 6.6% base rate) and .51 FTE in the Non-Educational and General category (3.366% portion of the 6.6% base rate).

If provided, the local ORP employer supplement (0% - 1.9%) can be accounted for by moving a corresponding portion of the FTE count from the participant's primary category(ies) to the category used to pay the supplement (often Non-E&G).

If the participants in the above examples received a local ORP employer supplement of 1.9% from Non-E&G funds, the FTEs would be adjusted accordingly.

- The participant in the first bullet above would be reported as .39 FTE in the Federal and Private Grants category (representing a 3.3% portion of the total 8.5% rate), .39 FTE in the General Revenue category (3.3% portion) and .22 FTE in the Non-E&G category (1.9% portion).
- The participant in the second bullet above would be reported as .38 FTE in General Revenue (representing a 3.234% portion of the total 8.5% rate) and .62 FTE (.40 + .22) in the Non-E&G category (3.366% portion + 1.9% portion = 5.266% portion).

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4. Employee Contributions during FY2017 (6.65%)

This item requests the total amount of employee ORP contributions that your institution sent to the ORP companies **during the reporting period**.

4. Employee Contributions during FY2017 (6.65%): \$

The total amount reported should represent 6.65% of the total eligible compensation for all participants.

The difference between the amount reported in this item and the total amount reported for employer contributions in item #3 should reflect the difference in the contribution rates. For example, at an institution that provides no local ORP employer supplement, the amount in #4 should be slightly higher than the amount in #3 (6.65% compared to 6.6%). At an institution that provides the maximum supplement for all participants, the amount in #4 should be significantly lower than the total amount in #3 (6.65% compared to 8.5%).

5. Total ORP Contributions during FY2017

This item requests the sum of the total employer and employee contributions reported in items #3 and #4.

5. Total ORP Contributions during FY2017: \$0

No Action Required: The reported amount is automatically calculated by the system.

6. Electronic Funds Transfer (EFT) Certification

This item requests the status of the institution's compliance with statutory requirements regarding electronic funds transfers (EFT) to send ORP contributions to the ORP companies. This certification is required by the ORP statute.

6. Mark one box to indicate the EFT status of your ORP companies during FY2017

- All companies that received ORP contributions from this institution in FY2017 were able to receive ORP contributions by EFT from this institution in FY2017.
- Some or all companies that received ORP contributions from this institution in FY2017 were not able to receive ORP contributions by EFT from this institution in FY2017. (Indicate below which companies were not able to receive ORP contributions from this institution by EFT in FY2017.)
- Other (Explain below.)

Select the EFT situation that was in place at your institution **during the reporting period**.

Use the "Other" option if some or all companies were able to receive ORP contributions by EFT but your institution did not send contributions to these companies by EFT during the reporting period. Indicate how your institution sent ORP contributions to these companies and explain why EFT was not used.

By default, the first option is automatically pre-selected in the system.

You must click on another option if it applies to your institution (and provide the additional information).

NOTICE REQUIRED: The ORP statute requires institutions that do not send all ORP contributions by EFT to provide all participants with an annual notice indicating which companies are unable to receive funds by EFT.

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7. Select Authorized ORP Companies Document

This item requests a list of ORP companies that were authorized by your institution **during the reporting period**. The list is uploaded directly into the system. Acceptable formats include Word, Excel, and PDF.

7. Select Authorized ORP Companies Document*: Browse...
 No document has been uploaded.

This is the list that your institution provided to new ORP participants **during the reporting period** to select a company.

Grandfathered Companies: If the list includes grandfathered companies (those that can only accept new contributions from participants who were contributing to the company when it was moved to grandfathered status), the grandfathered companies should be identified as such, preferably in a separate section from the active companies (those that are authorized to accept new contributions from all participants).

Part B – ELIGIBILITY

1. Institution Name

No Action Required: When you log in, this field is completed automatically by the system.

2. List of ORP-Eligible Positions

This item requests a list of ORP-eligible positions at your institution **during the reporting period**. The list is uploaded directly into the system. Acceptable formats include Word, Excel, and PDF.

2. List of ORP-Eligible Positions*: Browse...
 No document has been uploaded.

The list should include all positions that **meet the criteria in Ch. 25 for ORP-eligible positions** and provide eligible employees with an opportunity to elect ORP when they become employed full-time in the position.

The list should be generated without regard to the retirement program status of the current incumbent.

- **Do not include** positions that are **TRS-only** but are **currently filled by ORP participants**.

Example:

- Do not include a TRS-only position filled by a former faculty member who elected ORP several years ago and who, after meeting the ORP vesting requirement, subsequently became employed in a staff position that is not ORP-eligible but who continues to participate in ORP because of the vested status.

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2. List of ORP-Eligible Positions *(continued)*

- **Include** positions that meet the criteria for **ORP-eligible positions** but are **currently filled by TRS members or return-to-work ORP/TRS retirees**.

Examples:

- Include ORP-eligible positions filled by TRS members who chose not to elect ORP when given their once-per-lifetime opportunity to elect ORP during the current or a previous period of employment.
- Include ORP-eligible positions filled by TRS members who previously elected ORP but who were subsequently required to become active TRS members by law.

Faculty Positions: It is not necessary to include every faculty position, just the general title.

Examples:

- “Assistant Professor” is sufficient (preferred).
- “Assistant Professor, Biology” is not required.

Other Key Administrator Category: For all positions in this category, include the **full title**, such as *Director of Human Resources* (not just *Director*).

- A position is not ORP-eligible in this category based on the *Director* title alone. **If your position titles only include the title *Director*, please insert a statement in the Comments box (below #3 – ORP Election) indicating that all of the *Director* positions have been reviewed and comply with the provisions in the Other Key Administrator category.**

3. ORP Election

This item requests the number of employees who became eligible to elect ORP **during the reporting period** broken out by the retirement program they selected (ORP or TRS).

3. ORP ELECTION		
	Number	Percentage
Number of employees who initially became eligible for ORP during FY2017 and elected to participate in ORP:	<input type="text" value="0"/>	
Number of employees who initially became eligible for ORP during FY2017 and elected to remain in TRS:	<input type="text" value="0"/>	
Total Number of Employees who initially became eligible for ORP during FY2017:		0

Comments
No comments available

Include both: (1) **new** employees, and (2) current employees who **transferred** to an ORP-eligible position during the reporting year.

The total and percentages will be calculated by the system.

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REVIEW and ACCEPTANCE

Coordinating Board staff will review your report and documents upon submission.

- Staff may contact you by email or phone with questions concerning the data and/or attachments.
- **If there are any substantial issues, staff will set your report to “Returned” status.**
 - You will receive an automated email from the reporting system indicating the status change with a description of the problem(s) in the “Comments” section.
 - You may also receive a separate email from staff with additional information.
 - **Set your report status to “Pending” to make updates** to the data or to upload revised attachments.
 - **Once the problems have been resolved, please re-submit your report in the system ASAP.**
 - For purposes of automated Late Notices, the system treats reports that have been returned the same as those that have not been submitted yet. After the due date, Late Notices will be sent for returned reports until they have been re-submitted.

You can check the status of either Part A or Part B of your report by logging into the system.

- The system does not automatically send an acceptance email if just one part has been accepted.
- Once both Part A and Part B of your report have been accepted, you will receive a final automated email indicating acceptance of your report and that no further action is required.

QUESTIONS

- Preparing the report data: texorp@theceb.state.tx.us or (512) 427-6191
- Accessing or using the ORP Annual Report Online Reporting System: ORP@theceb.state.tx.us

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