

Created on: June 27, 2006
Last Modified on: August 15, 2006

SR81525 Requirements
UCRS 730 Interface: SMS DCP Memo Codes

Objective:

To identify prior year DCP contributions made for Senior Management Supplement participants

Project Type:

This is a change to an existing program.

Requested by:

HR&B Operational Compliance

Analyst:

Carrie Gatlin, HR&B ISS

Due Date(s):

The modification should be in place before campuses generate their first UCRS interface files for tax year 2007.

Background:

Release 1670 implemented the Senior Management Supplement (SMS) program to replace the previous Senior Management Severance Pay Plan. This release added new gross-to-net numbers to the PPS to process employer contributions to the 403(b), 457(b), and DC Plans. For each plan, two unique GTN numbers were established, and the UCRS Payroll Activity (730) file was modified to pass contribution data for these GTNs using UCRS memo plan codes. Each pair of plan-specific (DC, 403(b), 457(b)) GTN numbers share a common memo plan code on the UCRS 730 file.

It is noted that SMS employer contributions may be made to the DC plan until June 30 of the current calendar year to count towards the prior year’s annual plan contribution limit. For instance, SMS employer contributions were made in January 2006 to count toward the \$42,000 limit set for 2005.

The UCOP HR&B Operational Compliance unit monitors annual employee contributions to the DC plan to ensure that employees do not exceed the annual 415(c) limit established by the IRS. Operational Compliance relies on UCRS payroll activity data to identify employees who have over-contributed to the plan. Because there is no mechanism to identify SMS employer contributions which should count for the prior tax year, the Operational Compliance unit is not able to track SMS participants who may have exceeded the 415(c) limit.

In the future, HR&B will instruct campuses to use GTN 742 for current year contributions to the DC Plan and GTN 745 for prior year contributions to the DC Plan. UCOP HR&B Operational Compliance will use the distinct memo codes for these two GTNs to report on 415(c) limits for prior and current tax years.

Current Process:

Contributions associated with SMS GTN numbers are mapped to the following memo plan codes on the UCRS Payroll Activity file:

GTN	Description	Plan Code
742	SMS Contribution DCP	28
743	SMS Contribution 403b	29
744	SMS Contribution 457b	30
745	SMS Contribution DCP Supplemental	28
746	SMS Contribution 403b Supplemental	29
747	SMS Contribution 457b Supplemental	30

Proposed Process:

It is requested that the UCRS Payroll Activity file be modified so that contributions to GTN number ‘745’ are mapped to Plan Code ‘18’. Please see Attachment A.

Attachment A

UCRS Plan Codes and PPS GTNs		
UCRS Plan Code	GTN Number	GTN Description
03	028	UCRS-Basic
	029	UCRS Buyback
	032	UCRS Under 30
	361	Non-Tax Deferred Buyback1
	362	Non-Tax Deferred Buyback2
	363	Non-Tax Deferred Buyback3
	364	Non-Tax Deferred Buyback4
	365	Non-Tax Deferred Buyback5
	006 (subtracted)	UCRS-Retroactive
04	023 (Inactive – R1635)	UCRS Savings
05	005	UCRS Basic -R
	006	UCRS Retroactive
	351	Tax Deferred Buyback#1
	352	Tax Deferred Buyback#2
	353	Tax Deferred Buyback#3
	354	Tax Deferred Buyback#4
	355	Tax Deferred Buyback#5
08	344 (Inactive – R1635)	TIPS-Non-Tax Deferred
09	343 (Inactive – R1635)	Balanced Growth-Non-Tax Deferred
10	001 (Inactive – R1635)	Tax Deferred Savings
	232 (Inactive – R1635)	Tax Deferred Savings-Percent
12	031 (Inactive – R1635)	UCRS-Equity
14	003 (Inactive – R1635)	Tax Deferred Equity
	234 (Inactive – R1635)	Tax Deferred Equity-Percent
15	030 (Inactive – R1635)	UCRS-Bond
16	002 (Inactive – R1635)	Tax Deferred Bond
	233 (Inactive – R1635)	Tax Deferred Bond-Percent
18	745	SMS Contribution DCP Supplemental
19 (memo plan)	351	Tax Deferred Buyback#1
	352	Tax Deferred Buyback#2
	353	Tax Deferred Buyback#3
	354	Tax Deferred Buyback#4

UCRS Plan Codes and PPS GTNs		
UCRS Plan Code	GTN Number	GTN Description
	355	Tax Deferred Buyback#5
20 (memo plan)	361	Non-Tax Deferred Buyback#1
	362	Non-Tax Deferred Buyback#2
	363	Non-Tax Deferred Buyback#3
	364	Non-Tax Deferred Buyback#4
	365	Non-Tax Deferred Buyback#5
28	742	SMS Contribution DCP
29	743	SMS Contribution 403(b)
	746	SMS Contribution 403(b) Supplemental
30	744	SMS Contribution 457(b)
	747	SMS Contribution 457 (b) Supplemental
31	202 (Inactive – R1635)	Insurance Company Contract-Non-Tax Deferred
33	292 (Inactive – R1635)	Insurance Company Contract - TD
	235 (Inactive – R1635)	Insurance Company Contract-Percent - TD
34	203 (Inactive – R1635)	Money Market-Non-Tax Deferred
36	293 (Inactive – R1635)	Tax Deferred Money Market
	236 (Inactive – R1635)	Tax Deferred Money Market-Percent
37	339 (Inactive – R1635)	Tax Deferred Balanced Growth
	357 (Inactive – R1635)	Tax Deferred Balanced Growth -Percent
38	356 (Inactive – R1635)	Tax Deferred TIPS
	342 (Inactive – R1635)	Tax Deferred TIPS- Percent
39	294 (Inactive – R1635)	Tax Deferred Calvert
	237 (Inactive – R1635)	Tax Deferred Calvert-Percent
40	243	UCRS-Short Term Loan
41	253	UCRS-Long Term Loan
42	246 (Inactive – R1635)	Fidelity PCT
	247 (Inactive – R1635)	Fidelity PLT
43	279 (Inactive – R1635)	Fidelity-Non-Tax Deferred
44	217, 380, 387 (Inactive – R1635)	DCP Fidelity
45	278 (Inactive –	DCP SH Fidelity

UCRS Plan Codes and PPS GTNs		
UCRS Plan Code	GTN Number	GTN Description
	R1635)	
46 (memo plan)	387 (Inactive – R1635)	SSDCP Fidelity
47 (memo plan)	380 (Inactive – R1635)	SSDCP Fidelity-employer contribution
48 (memo plan)	350 (Inactive – R1635)	SSDCP TIPS
49 (memo plan)	349 (Inactive – R1635)	SSDCP Balanced Growth
50	225	Dep Care (2002 and prior)
51	338	Health Care Reimbursement Account (HCRA)
52 (memo plan)	388 (Inactive – R1635)	SSDCP Savings
53	252 (Inactive – R1635)	Multi-Asset-Non-Tax Deferred
54	228 (Inactive – R1635)	Multi-Asset Tax Deferred
	229 (Inactive – R1635)	Multi-Asset-Percent
55 (memo plan)	389 (Inactive – R1635)	SSDCP Equity
56 (memo plan)	390 (Inactive – R1635)	SSDCP Bond
57 (memo plan)	391 (Inactive – R1635)	SSDCP Insurance Company Contract
58 (memo plan)	392 (Inactive – R1635)	SSDCP Money Market
59 (memo plan)	393 (Inactive – R1635)	SSDCP Multi Asset
60	335	Dep Care (2003 and later)
61 (memo plan)	381 (Inactive – R1635)	SSDCP Savings-employer contribution
62 (memo plan)	382 (Inactive – R1635)	SSDCP Equity-employer contribution
63 (memo plan)	383 (Inactive – R1635)	SSDCP Bond-employer contribution
64 (memo plan)	384 (Inactive – R1635)	SSDCP Insurance Company Contract-employer contribution
65 (memo plan)	385 (Inactive – R1635)	SSDCP Money Market-employer contribution
66 (memo plan)	386 (Inactive – R1635)	SSDCP Multi Asset-employer contribution
67 (memo plan)	395 (Inactive – R1635)	SSDCP Balanced Growth-employer contribution
68 (memo plan)	394 (Inactive – R1635)	SSDCP TIPS-employer contribution
71	211, 381, 388	DCP Savings

UCRS Plan Codes and PPS GTNs		
UCRS Plan Code	GTN Number	GTN Description
	(Inactive – R1635)	
72	212, 382, 389 (Inactive – R1635)	DCP Equity
73	213, 383, 390 (Inactive – R1635)	DCP Bond
74	214, 384, 391 (Inactive – R1635)	DCP Insurance Company Contract
75	215, 385, 392 (Inactive – R1635)	DCP Money Market
76	216, 386, 393 (Inactive – R1635)	DCP Multi-Asset
77	345, 349, 395 (Inactive – R1635)	DCP Balanced Growth
78	346, 350, 394 (Inactive – R1635)	DCP TIPS
80	348 (Inactive – R1635)	DCP Casual TIPS
81	036 (Inactive – R1635)	DCP Casual Savings
82	037 (Inactive – R1635)	DCP Casual Equity
83	038 (Inactive – R1635)	DCP Casual Bond
84	039 (Inactive – R1635)	DCP Casual Insurance Company Contract
85	155 (Inactive – R1635)	DCP Casual Money Market
86	156 (Inactive – R1635)	DCP Casual Multi-Asset
87	347 (Inactive – R1635)	DCP Casual Balanced Growth
93	730	DCP Tax Deferred – 403(b) Flat Dollar
93	731	DCP Tax Deferred – 403(b) Percentage
94	732	DCP After Tax Deferred
95	733	DCP - Career
96	734	DCP – Casual
97	735	DCP – SS Employee
98	736	DCP – SS Employer
99 (memo plan)	396	Tax Deferred 457(b)
99 (memo plan)	397	Tax Deferred 457(b) %