ATRF
Alberta Teachers'
Retirement Fund

Pension Reporting Basics
Workbook

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Introduction

ATRF's Mandate

ATRF's mission statement is working in partnership to secure your pension income.

ATRF's mandate is to deliver the benefits established by the plan sponsors and to prudently invest the assets of the plans and set contribution rates with the objective of maintaining full funding over the long term at a cost and risk level acceptable to the sponsors.

We administer both the Teachers' Pension Plan (TPP) and the Private School Teachers' Pension Plan (PSTPP), set investment strategy, and support plan members by providing pension benefit information. and responsible investment management through our corporate values of integrity, purpose-driven, courage, and inclusion.

ATRF employers are valuable partners in helping us meet our members' needs.

Purpose of Pension Reporting Basics Training

As mentioned above, ATRF partners with employers to deliver the pension benefits, including ensuring employers understand how to report teacher payroll accurately. Employer payroll staff are experts in their field, but reporting payroll information related to pensions can be quite different than reporting to other pension plans.

This training is designed specifically to help employers navigate the potential complexities of administering payroll for the TPP and PSTPP. This training will focus on meeting essential reporting requirements and using ATRF-CS optimally.

Attendees will gain insights into the critical steps and data points needed for accurate payroll reporting while also exploring best practices for utilizing ATRF-CS to streamline operations and minimize errors. This training will help to ensure compliance with standards and support the smooth execution of reporting monthly data to ATRF.

Three Pillars of Retirement Income

1. There are Three Pillars of Retirement Income:
   - Government Sponsored Plans (available to all Canadians)
     - Canada Pension Plan (CPP)
     - Old Age Security (OAS)
2. Personal Savings
   - Tax Sheltered – Registered Retirement Savings Plans (RRSPs), Tax-Free Savings Accounts (TFSAs)
   - Non-Tax Sheltered – Non-registered Guaranteed Investment Certificates (GICs), real estate
3. Employer-Sponsored Plans
   - Registered Pension Plans (such as the Plans administered by ATRF)
   - Group RRSPs

Why Your Data Matters

The plans administered by ATRF are registered defined benefit pension plans, which means that the pensions are based on a set formula. This formula considers the members' highest five-year average salary earnings, and their total service earned in the plan.

The contributions, both those paid by the member and the employer-share (paid by the government or the employer), are not directly related to the future pension that will be paid. The contributions paid by both the member and the employer are determined by the ATRF Board. Contribution rates are based on the total expected funds necessary to pay all members their future defined benefits.

The salary details you report to ATRF directly impacts the pension calculation because the pension formula considers the member's highest five-year average earnings and also uses the member's total service in the plan. The service is derived from the pensionable salary paid divided by the annual rate of salary that you report to ATRF.

If the data is not timely and accurate, members will be at risk of having late and/or inaccurate pension payments.

The *Teachers' Pension Plans (Legislative Provisions) Regulation*, section 9: **Collection and provision of information**

> **9(1)** In this section, "employment information" has the meaning assigned to it in section 25(1)(c) of the Act.
> **(2)** The Board may by written notice require any employer to provide employment information to it, within the time and in the manner specified in the notice.

The legislation describes that the employer has a responsibility to provide information needed for the administration of the pension benefit within the timelines set by ATRF.

The plan rules describe that participating employers must report a member's salary in the month in which it is earned, with the exception of year-end payout amounts as those are considered earnings for July and August (the exception is in-year termination payout amounts which must be reported in the month of termination). The plan rules require that plan members be paid 1/12 of the pay associated with their role on a monthly basis, prorated based on their full-time equivalent or, in the case of acting pay, the time they spent in that role.

Legislation

It is a requirement that data is reported in accordance with the following legislation:

- *Income Tax Act*
  - Allows for registered pension plans (like the plans administered by ATRF) and RRSP contributions to be tax-exempt and the contributions paid to these plans to be tax deductible.
  - Sets maximum limits for pensions.
- *Teachers' Pension Plans Act*
  - Sets up the plans and their governance structure.
- *Teachers' Pension Plans (Legislative Provisions) Regulation*
  - Outlines the ATRF Board's authority, privacy/disclosure requirements, and relationship breakdown provisions, to name a few.
- *Teachers' and Private School Teachers' Pension Plans* regulation
  - Outlines the plan rules for both the Teachers' Pension Plan and the Private School Teachers' Pension Plan.
- *Education Act*
  - Establishes the school boards and sets out the requirements for the establishment of charter schools. It also outlines how teachers are to be paid, including the holding back of pay from work done during the school year to be paid during the summer months.

ATRF-CS validates data to be compliant with all applicable legislation. Non-compliance risks the plans becoming de-registered.

My Questions/Notes about the Introduction

Reporting Overview

The Players

- Employer
- Payroll Vendor/Software
- ATRF-CS/ATRF Helpdesk Support

Types of Files

- Monthly
- ERTN (Ad Hoc)

Employer Set Up

- Install ATRF-CS
    - Enters Schedules
        - Traditional (you can enter multiple variations of your calendars)
        - Substitute
        - Any Year-Round Schedules/Admin
- Update ATRF-CS
    - YMPE change (January)
    - Contribution and/or ATA fees (September)
    - Other updates as required

Payroll Processing and Importing

- Process payroll through your payroll software.
- Generate a payroll export file from your payroll software
    - ATRF is able to provide a payroll spec file to provide to your payroll vendor. This should ensure a smooth process from processing payroll, creating your extract file, and importing into ATRF-CS.
- Imports Payroll into ATRF-CS.
    - Import Errors
        - The import validation routine will review items such as invalid SINs, schedule errors, and ATA fee errors, to name a few.
        - Import errors will show on the Import Error Report.
        - You will be given the option to cancel the import, which will allow you to correct errors and restart the import process, or continue with the importing process.
        - If you continue with importing, when import errors occur, records with errors are NOT imported into ATRF-CS upon completion of the importing process.

- o Validation Errors
    - The validation routine will review items related to the contribution records for each employee. It will validate such things as days paid/days missed (to ensure they match the schedule used), FTE, Pensionable Salary Paid fields, Contribution totals, and ATA totals to name a few.
    - At the end of the validation routine, you will be given the option to cancel the import. You will be able to import your payroll file again. You will also be given the option to accept the import and continue on to error review.
    - Records with errors are imported and the errors will be identified easily for your review by either using the validation error report or searching for records with errors on the Employee criteria screen.
- Review and Correct Validation Errors.

Submitting Your File to ATRF

- Monthly file submitted to ATRF
    - o All errors must be fixed. However, if a submission contains any records that do not validate, but ATRF has verified the records are correct, then a release code will be issued by their Helpdesk Contact in order to complete the submission.
        - Release codes are for rare exceptions and should be requested sparingly.

Exports Files Contain Several Files in One

Employer File

- Name, address, and contact information for the employer.

Employee Data

- Name, address, SIN for the employee, date of birth, and personal email (if entered).

Contribution Data

- Days paid, days missed, salary paid, contributions paid, and ATA fees.
- Data is usually for one month but can contain Change Records for other months.

My Questions/Notes about the Reporting Overview

Pensionable Salaries and Payout Calculations

Salary is defined in Section 1(1)(vv) of the *Teachers' and Private School Teachers' Pension Plans Alberta Regulation.* It states, in part:

> **in the case of a contributing active member, the remuneration, including any isolation, living and location allowances that are fixed by that member's employer, that relates to the member's performance of the duties of the employment.**

Remunerations that are not considered pensionable include:

- any automobile or expense allowances related to the employment
- any payment made in lieu of vacation leave not taken
- bonuses (other than signing bonuses under a collective agreement)
- summer school

Administrative Allowances

Administrative allowances or acting pay that are paid to a plan member in addition to their base salary is pensionable, and therefore, contributions must be remitted and reported to ATRF. The allowance or acting pay may be paid at a daily, monthly, or annual rate. It can be granted for the entire year or for any fraction of the school year.

To calculate the contributions correctly, the Full Time Monthly Rate of Salary (FTMRS) must include both the base salary and the administrative allowance salary. The contributions will be payable based on this combined FTMRS salary. If they are full-time, the Part-Time Monthly Rate of Salary (PTMRS) will be the same as the FTMRS. If they are part-time, the PTMRS will be calculated by multiplying the FTMRS by the full-time equivalent (FTE).

Example:

	Annual	FTMRS	PTMRS (1.0 FTE)	PTMRS (0.5 FTE)
Base Salary:	$101,162.00	$ 8,430.17	$ 8,430.17	$ 4,215.09
Administrative Allowance:	$ 25,078.87	$ 2,089.91	$ 2,089.91	$ 1,044.96
Total Salary:	$126,240.87	$10,520.08	$10,520.08	$ 5,260.05

The Payout Concept and the Math Behind the Payout Concept

Plan members who work under contract for an ATRF employer must contribute to ATRF.

They are classified into two categories:

- 260-day teachers (administrators working in central office), or
- 200-day teachers (regular classroom teachers, principals, vice principals, etc.)

Note: "teachers" referenced in this workbook include 260-day administrators and 200-day classroom teachers, principals, vice principals, etc. Therefore, these two categories are considered plan members subject to the same provisions outlined in this workbook.

Since 200-day teachers work over a period of 10 months in a school year, but are paid over 12 months, each month, some salary is "held back" and must be paid to the teacher for the summer months or at the start of a leave or termination of a contract. ATRF refers to this as a "payout".

- 260-day teachers work year-round and do not require a payout to be calculated.

Here is the math behind the payout concept:

- Each month worked = 1/10th which equals = 0.100000 service
- Each pay period = 1/12th which equals = 0.083333 service
- The difference between 0.1 and 0.083333 = 0.016667
- 0.016667 is held back for 10 months, therefore:
    - 0.016667 x 10 = 0.166667
- Since this service represents two months of payments:
    - 0.166667/2 = 0.083333**

**which equals the service in each of July and August.

Do I Calculate a Pay 1/200 or a Deduct 1/200?

If a teacher works the full year and does not miss any days, the "payout" is simply 2/12ths of the annual salary, reported as 1/12th in both July and August of each year.

If a teacher starts after the first day of the school year, takes a leave during the year, or ends their contract early, a payout must be calculated using the rules outlined in the *Education Act* and reported to ATRF accordingly. These payout calculations are referred to as either a Pay 1/200 or Deduct 1/200 method for calculating the payout. Which calculation to be used depends on a few factors:

- Was the teacher under contract all of the days of the school year?
- Did they teach less than 100 days?
- Did they teach more than 100 days?

The *Education Act*

Section 220(1) states (in part):

220(1) (…), a board

(a) shall **pay** the annual salary of every teacher who **teaches** on **all the teaching days of a school year** on which the school at which the teacher is employed is in operation,

(b) shall, except as provided in clause (c), **pay** to every teacher who

    i. is under a contract of employment for a period that includes **all the teaching days of a school year**, and

    ii. does not teach on all the teaching days on which the school at which the teacher employed is in operation,

that teacher's **full annual salary less 0.5%** of the salary for **each teaching day on which the teacher does not teach,**

(c) shall **pay**

    i. to every teacher who is **under a contract** of employment for a period **that does not include all the teaching days** of a school year, and

    ii. to every teacher who **is under a contract** of employment for a period that **includes all the teaching days** of a school year **but** who during that year **teaches on fewer than 100 teaching days**,

0.5% of the teacher's annual salary for each day on which the teacher teaches,
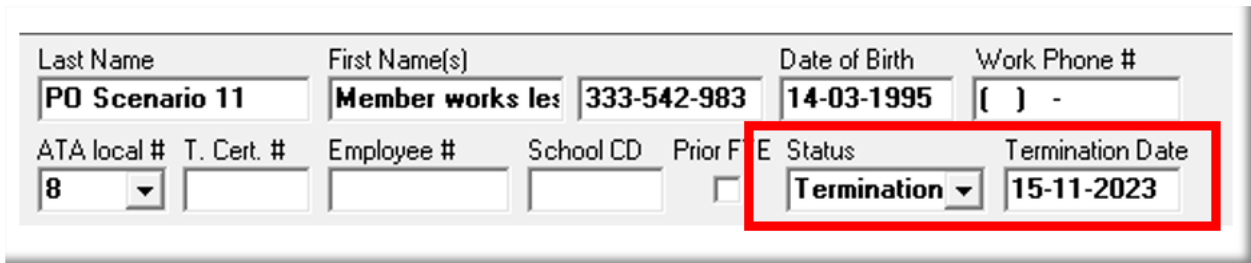
What the *Education Act* Means:

Teacher under contract all the days of the school year and either go on leave or return from leave during the school year and days paid is more than 100 days:	Teacher under contract all the days of the school year and either go on leave or return from leave during the school year and days paid is less than 100 days:	Teacher starts after the first day of the school year or terminate their contract before the end of the school year (regardless of the total days worked):
Deduct 1/200	**Pay 1/200**	**Pay 1/200**

How to Report Your Payout Record: Status Code PO vs TT vs DE

How these Status Codes Validate:

Status Code	Under Contract All Year (Yes/No)	Criteria	Calculation Expectation
PO	Y	Total Days Paid less than 100	Pay 1/200
PO	Y	Total Days Paid more than 100	Deduct 1/200
TT	N	Any number of days paid	Pay 1/200
DE	N	Any number of days paid	Pay 1/200

When you use a status code of TT or DE, ATRF-CS will expect you to enter a termination status (Terminated or Deceased) and date. For terminations, the termination date is the last day worked. For death, the date will be the date the member passed away.
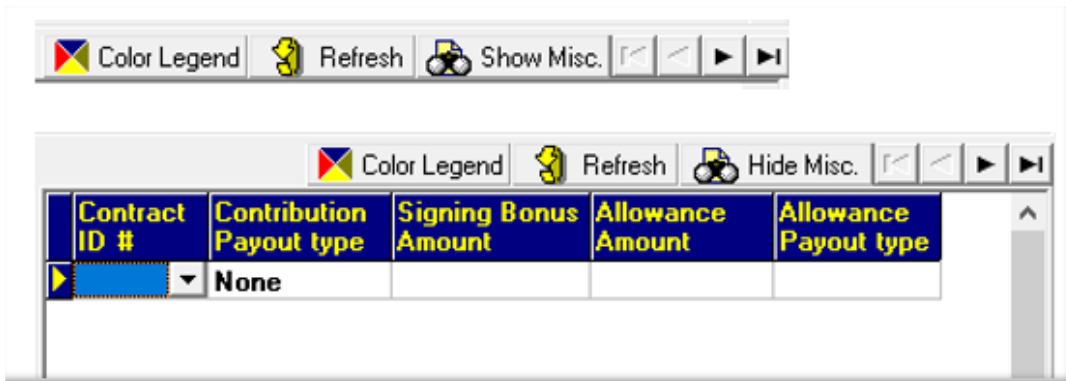

Overriding a Payout Calculation

There may be a situation where you may choose to calculate a payout based on Deduct 1/200 rather than the expected Pay 1/200. The most common scenario is in the case where a teacher works more than 100 days (regardless of when the contract starts or ends).

- ATRF-CS expects a Pay 1/200 calculation.
- The employer bases their calculation on a deduct 1/200 calculation.
- ATRF-CS allows for an override on the payout records to validate based on the calculation you are performing.
- The override application is in the Show Miscellaneous Fields in the contribution grid of a teacher's record in ATRF-CS:

If you choose to calculate a payout on the alternative calculation, you should still be using the appropriate payout status code. Once the record is entered, you will select "Show Misc." and the override fields will appear.

Under the "Contribution Payout Type", you would select the appropriate payout calculation type you are performing. In the example above where a teacher terminated and worked more than 100 days, you should be entering a TT status code. Since you are performing a deduct 1/200 calculation, you would need to select "deduct 1/200" for the contribution payout type.

The validation calculation will now validate the record based on a deduct 1/200 calculation.

Payout Type Override Codes

There are three payout type overrides:

- Pay 1/200
- Deduct 1/200
- Avg FTE

Regardless of what data is reported:

- Using the Pay 1/200 override will calculate a pay 1/200 calculation for the payout validation.
- Using the Deduct 1/200 override will calculate a pay 1/200 calculation for the payout validation.
- Using the Avg FTE override calculates a Pay 1/XXX calculation where XXX = the days in your school year.

(NOTE: you should never need to change the FTE in a PO record)

When are Payout Records Reported for 200-day Teachers?

When a teacher terminates their contract before June 30, the payout MUST be reported in the month their contract ends.

When they go on leave, the payout can be reported in different months:

- In the month the employee starts their leave.
- In the summer months regardless of when the leave starts.
- In the case of maternity leaves, when their leave starts. Then you will report the health-related portion of their maternity leave and report another payout when the health-related portion of their maternity leave ends.

Service Limits and the *Income Tax Act*

The *Income Tax Regulations* stipulate that a pension plan member cannot have more than one year of pensionable service in a calendar year.

If reporting the payout record results in service being greater than 1.0 in a calendar year, we will request that the payout record be reported in the next calendar year so that the member gets full credit for the service, like they would experience had they not gone on leave.

Negative Payout Records

When a member has a very short contract, the payout calculation can sometimes be a negative value. This is most common when a member works all of December and ends their contract in January. Since the month of December typically has the least number of operational days due to the holiday closure, but the teacher is still paid a full 1/12th of salary, they are "overpaid". If they subsequently end their contract in early January, the calculated pay 1/200 payout results in a negative value because the salary for the number of days they worked is less than 1/12th of the operational days they have already been paid.

We are not able to accept negative salary values. Therefore, when reporting records where the payout value is negative, rather than reporting a negative pensionable salary paid, you will adjust the regular pay record for December and use the NP Status Code in ATRF-CS.

NOTE: There is a known issue in ATRF-CS where it does validate **using a negative salary** value, but this is **not correct**. If you are trying to submit the data this way, you must correct the data using the NP Status Code.

Using the NP Status Code to Report a Negative Payout Value

In the following example, the 200-day teacher started their contract in December and ended in January. They worked a total of 20 days. You may be tempted to enter the service records like this:

Contributions

Date Exported	Dys/Yr	Dys/Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
	195	14	01-12-2020	Regular		00	14.0000	0.0000	1.0000	6,257.58	6,257.58	6,257.58	667.83	122.75	09-2020
	195	23	01-01-2021	Regular		00	6.0000	0.0000	1.0000	6,257.58	6,257.58	1,632.41	171.58	32.02	09-2020
	195	23	01-01-2021	Regular	NP	00	0.0000	0.0000	1.0000	6,257.58	6,257.58	-380.89	0.00	32.02	09-2020

While it is unfortunate this entry validates in ATRF-CS, we will catch these negative salary records after you submit them. The correct way to enter the January record is by reducing the PSP by the negative payout amount as follows:

Contributions

Date Exported	Dys/Yr	Dys/Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
	195	14	01-12-2020	Regular		00	14.0000	0.0000	1.0000	6,257.58	6,257.58	6,257.58	667.83	122.75	09-2020
	195	23	01-01-2021	Regular	NP	00	6.0000	0.0000	1.0000	6,257.58	6,257.58	1,251.52	131.55	24.55	09-2020

Note that if you submit a negative salary record by mistake, we will contact you to make the correction and re-submit the data.

My Questions/Notes about Pensionable Salaries and Payout Calculations

What to Report

All 200-day teachers (full-time/part-time) and 260-day central office teachers (e.g. administrators) who are under contract are eligible to contribute to the plans and must be reported to ATRF.

In the case where their salary is above the capped salary rate, the full salary is still reported, but the contributions are calculated and reported based on the capped salary.

You can use various Special Codes to identify certain contracts. ATRF Contributions and ATA fees will validate differently depending on the Special Code used.

Try to be as accurate as possible when you are using the various special codes.

The ATA has asked us in particular to mention that when reporting your Superintendents to be sure to use Special Code 99 and not Special Code 97.

Teachers with Multiple Contracts

To allow for multiple contracts that are treated independently of each other to validate through the ATRF-CS, a built-in tool is included. These tools are located in the "Show Misc" button and are referred to as "Contract ID #".

NOTE: Contract ID Numbers are set up from the Maintenance function located at the top of the ATRF-CS window. Once you have selected Edit Contracts, enter the number of contracts and then save.

The Contract ID # would be used where an employee receives salary from more than one contract for the same month, for the same ATRF employer.

- For example, a teacher could be in a teaching position with one contract ending June 30, then move to a central office position with another contract starting July 1.
    - In this situation, the teacher would receive salary for July and August for both the teaching and the central office positions, resulting in a validation error because there are more combined days of pay in those months than operational days in the monthly schedule.
    - In order for the payouts to validate properly, each record for the overlapping periods (*i.e.* same month) would have to be flagged with a contract ID # (#1 & #2).

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year			Contract ID #
262	22	01-08-2024	Regular		98	22.0000	0.0000	1.0000	5,000.00	5,000.00	5,000.00	450.00	124.25	09-2023		^	▶
196	0	01-08-2024	Regular	PO	00	0.0000	0.0000	1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023			

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year			Contract ID #
262	22	01-08-2024	Regular		98	22.0000	0.0000	1.0000	5,000.00	5,000.00	5,000.00	450.00	124.25	09-2023		^	▶ 1
196	0	01-08-2024	Regular	PO	00	0.0000	0.0000	1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023			

- Another example is when a teacher is granted two part-time contracts with the same ATRF employer which run concurrently over the same months.
  - o In this situation, the teacher is paid as two separate contracts. Therefore, you will have two entries per month, one for each contract. Each entry should have the appropriate Contract ID attached.
  - o When the contracts end, the payout records will each also have the appropriate Contract ID attached. ATRF-CS will group each entry with matching Contract IDs and only use matching records to calculate and validate the payout record for each contract independently of each other.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year		Contract ID #
196	22	01-09-2023	Regular		00	22.0000		1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023		1
196	22	01-09-2023	Regular		00	22.0000		1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023		

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year		Contract ID #
196	22	01-09-2023	Regular		00	22.0000		1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023		2
196	22	01-09-2023	Regular		00	22.0000		1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023		

Substitute Teachers

All teachers who have rendered substitute service must have this service reported to ATRF because they are subject to ATA fees.

Substitute service is not pensionable service; however, the teacher has the option to purchase it directly from ATRF. Therefore, it is important to report the days paid and pensionable salary paid (PSP) in ATRF-CS in addition to the ATA fees.

There are a few different Special Codes for substitute teaching that must be used depending on the status of the teacher. The most common codes you will use are:

- Special Code 33 – regular substitute teacher
- Special Code 53 – substitute and pensioner

Substitute teachers are not required to pay ATRF contributions.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
0	0	01-09-2023	Regular		33	15.0000	0.0000	0.0000	0.00	0.00	3,930.00	0.00	39.30	09-2023

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
0	0	01-09-2023	Regular		53	20.0000	0.0000	0.0000			2,500.00	0.00	25.00	09-2023

Continuing Education vs. Summer School

All teachers rendering continuing education must be reported.

- This service is not pensionable and cannot be purchased by the plan member.
- This information is only required for reporting ATA fees.

Continuing Education records will be identified by using Special Code 80.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
0	0	01-09-2023	Regular		80	0.0000	0.0000	0.0000			4,000.00		40.00	09-2023

Summer school will never be reported to ATRF. ATA fees are not required.

Why is summer school not pensionable?

The key to answering this issue is based on whether the teachers' employment falls under the definition of "employee" in section 1(1)(p) of Schedule 1 of *The Teachers' and Private School Teachers' Pension Plans* regulation. With respect to school jurisdictions and charter schools, "employee" means that employment is under a contract in accordance with section 199, 205, or 223(1) of the *Education Act*. These sections of the *Education Act* do not cover teaching adult evening programs or summer break programs. Consequently, such employment is not recognized as pensionable service.

Working Retired Members

All retired members working for an ATRF employer who are in receipt of regular monthly ATRF pension payments must be reported to ATRF – even though this service is not subject to ATRF contributions. This information is used to monitor the total amount of service rendered in a school year by ATRF retired members and for the reporting of ATA fees.

NOTE: Teachers who are receiving regular monthly pension payments as the surviving nominee or beneficiary due to the death of another plan member are not considered retired members. Therefore, they should be reported as regular teachers with both ATRF contributions and ATA fee deductions.

Under current legislation, ATRF retired members are allowed to teach on contract to a maximum of 0.6000 of a school year, resetting at the start of each school year, without affecting their pension. ATRF will deduct their pension dollar-for-dollar for any salary earned over their 0.6000 service limit in a school year, without creating a negative balance on the pension.

If you have reported records and contributions for a retired member who is in receipt of regular monthly ATRF pension payments and later discover there was an error in your submission, it is imperative that the appropriate changes be made in ATRF-CS and resubmitted to ATRF. You will be responsible for returning the contributions to the teacher.

If a teacher is 55 years of age or older and you do not know if they are receiving an ATRF pension, be sure to ask them and verify it by contacting ATRF for confirmation.

Special Code 55 should be used when reporting after-pension contract time to ATRF. ATA fees are the only deduction required.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
196	22	01-09-2023	Regular		55	22.0000	0.0000	1.0000	4,000.00	4,000.00	4,000.00	0.00	124.25	09-2023

If a retired member is working as a superintendent you must report their income using Special Code 50.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
262	22	01-09-2023	Regular		50	22.0000		1.0000	4,000.00	4,000.00	4,000.00	0.00	0.00	09-2023

Similarly, if a retired member is working in a central office role, their income must be reported using Special Code 59.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
262	22	01-09-2023	Regular		59	22.0000	0.0000	1.0000	4,000.00	4,000.00	4,000.00	0.00	124.25	09-2023

Prior to September 2011, substitute teaching counted towards a retired member's 0.6000 service limit. After September 2011, only contract teaching is tracked towards the 0.6000 service limit. Retired teachers may substitute teach with an ATRF employer without limits, and this substitute teaching never affects their pension but is still required to be reported to ATRF as ATA deductions will apply.

Special Code 53 should be used when reporting after-pension substitute teaching.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
0	0	01-09-2023	Regular		53	20.0000	0.0000	0.0000			2,500.00	0.00	25.00	09-2023

Active Members over the Age of 71

The *Income Tax Act* and the *Income Tax Regulations* mandate that a person cannot contribute to a Registered Pension Plan, such as ATRF, later than December 31 of the year in which that person attained age 71.

If the member is working up to December 31 of the year they turn age 71, contributions and active membership in ATRF ceases as of December 31.

While the teacher's employment contract with the ATRF employer is not impacted, the teacher is considered a retired member in receipt of an ATRF pension. You must switch to reporting their contract teaching to Special Code 71 and no longer deduct or remit contributions to ATRF for the teacher.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
196	22	01-09-2023	Regular		71	22.0000		1.0000	4,000.00	4,000.00	4,000.00	0.00	124.25	09-2023

My Questions/Notes about What to Report

Reporting Leaves

Leaves of Absence

The plan rule definition of a leave of absence is clear: for a period to be considered a leave of absence and represent a break in the plan member's service and deemed purchasable, the leave period must be unpaid – no remuneration is paid – and approved by the employer.

The only exceptions are when a plan member is on a paid paternity, adoption, or sabbatical leave or when the plan member is on a paid non-health-related portion of a maternity leave. These are considered leaves of absence even if paid (either fully or partially). As such, a period where a plan member is in receipt of short-term disability benefits is not considered to be a leave of absence; rather, it is considered current service.

Leave of Absence Type	Pay Status	Service Status
Any Leave of Absence	Unpaid	Purchasable Leave – only leave records are reported.
Adoption Leave	Paid	Purchasable Leave – only leave records are reported.
Sabbatical Leave	Paid	Purchasable Leave – only leave records are reported.
Paternity Leave	Paid	Purchasable Leave – only leave records are reported.
Short-Term Disability Leave	Paid	Current Service – reported as full salary and full contributions
Health-Related Maternity Leave	Paid	Current Service – reported as full salary and full contributions

When a plan member is on a leave of absence, a leave is to be reported in alignment with the reporting Status Codes (such as LO, LM, LS, LP). The plan member can purchase the leave of absence at a later date, subject to purchase eligibility requirements.

How to Report Leave Records

Prior to September 1997, if a plan member wanted to purchase leave time, they had to reach out to their employer to obtain a letter confirming their leave time because ATRF-CS did not record leaves.

Since September 1997, ATRF employers have been reporting leave records through ATRF-CS. That means that employers no longer need to dig through past records to provide letters confirming the leave.

There are two ways that leave records can be reported:

- Days Paid and Days Missed in a single record (no leave Status Code required)
- Days Paid in one record and Days Missed in another record (with a leave Status Code).

Reporting a Leave in One Record (Full Time Contracts Only)

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
196	22	01-09-2023	Regular		00	20.0000	2.0000	1.0000	4,000.00	4,000.00	3,520.00	316.85	109.34	09-2023

- Note that the days paid and day missed fields are both completed.
- No Status Code is required.
- The Pensionable Salary Paid (PSP) field is calculated based on a deduct 1/200 calculation: FTMRS – (days missed * daily rate)
    - $4000.00 – (2 * $240.00) = $3520.00
- Performing the deduct 1/200 calculation in the month the days are missed means you do not have to calculate a deduct 1/200 for the year end payout records.

Reporting a Leave in Two Records (Full or Part-Time Contracts)

Contributions

Date Exported	Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
	196	22	01-09-2023	Regular		00	20.0000	0.0000	1.0000	4,000.00	4,000.00	3,636.36	327.27	112.95	09-2023
	196	22	01-09-2023	Regular	LO	00		2.0000	1.0000	4,000.00	4,000.00	0.00	0.00	0.00	09-2023

- Note that the days paid and days missed fields are completed as separate records.
- The appropriate leave Status Code (LO, LM, LP or LS) is required.
- The Pensionable Salary Paid (PSP) field is calculated based on a fraction of the month calculation: (Days Paid/Days Month) * FTMRS
    - 20/22 * $4000.00 = $3636.36.
- You will need to calculate a deduct 1/200 for the year end or end of contract payout record.

While the plan member is in receipt of extended disability benefits, ATRF will credit the service and salary details for the member based on the FTE and rate of salary in effect immediately prior to their disability. This service does not require any contributions to be made by the plan member.

Short-Term Disability

Short-term disability is a period of paid leave that is not a leave of absence as defined in the plan rules. Some examples of a period of short-term disability (paid leave) include:

- A waiting period prior to being eligible for extended disability benefits where the teacher is receiving remuneration from a thirty-party provider (insurance provider).
- A temporary period where the teacher is not working but receiving remuneration from a third-party provider such as ASEBP, Sunlife, Great West Life, etc.
- A period where the teacher is receiving remuneration that is not a leave of absence as defined above.

If a plan member is in receipt of short-term disability benefits from their ATRF employer or a third-party provider, their full salary and full contributions must be reported and remitted to ATRF based on their FTE and rate of salary in effect immediately preceding the period of disability.

This reporting is required regardless of what amount the plan member is being paid from the employer or the insurance company.

Any payout records reported to ATRF must include all of the days and salary paid for the period of the short-term disability.

Once the approved extended disability benefit is reported, ATRF will credit disability service to the plan member's file from the approved start date of the extended disability benefits. Reporting the full service during the short-term disability period ensures the plan member will remain "whole" for the time they are disabled from working.

Short-Term Disability Reporting Sample 1

A teacher worked full-time from September 1, 2023 – January 31, 2024.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Stat. code	Rec. Type	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP
200	21	01-01-2024		Regular	00	21.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16
200	15	01-12-2023		Regular	00	15.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27
200	19	01-11-2023		Regular	00	19.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27
200	21	01-10-2023		Regular	00	21.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27
200	25	01-09-2023		Regular	00	25.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27

Effective February 1, 2024 the plan member went on short term disability. They were paid a **percentage** of their salary through an insurance company until April 30, 2024. Full salary and full contributions must be reported and full contributions must be remitted to ATRF up to the end of April 2024.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Stat. code	Rec. Type	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP
200	22	01-04-2024		Regular	00	22.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16
200	16	01-03-2024		Regular	00	16.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16
200	19	01-02-2024		Regular	00	19.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16
200	21	01-01-2024		Regular	00	21.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16
200	15	01-12-2023		Regular	00	15.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27
200	19	01-11-2023		Regular	00	19.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27
200	21	01-10-2023		Regular	00	21.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27
200	25	01-09-2023		Regular	00	25.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27

Effective May 1, 2024 the plan member was approved for extended disability benefits. A payout record must be reported in the same month that the short-term disability ended. The payout record must also reflect the short-term disability service added from February 2024 – April 2024.

Tip: These records may not match your payroll. If so, we recommend that you keep your own annotated records to easily identify them when performing your reconciliations. You may not necessarily reconcile the salary paid but since the full contributions must be paid to ATRF you will likely need to account for any discrepancy.

DT records are reported going forward.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Stat. code	Rec. Type	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP
200	21	01-05-2024	DT	Regular	00		21.0000	1.0000	7,500.00	7,500.00	0.00	0.00
200	22	01-04-2024		Regular	00	22.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16
200	22	01-04-2024	PO	Regular	00			1.0000	7,500.00	7,500.00	11,100.00	1,101.35
200	16	01-03-2024		Regular	00	16.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16
200	19	01-02-2024		Regular	00	19.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16
200	21	01-01-2024		Regular	00	21.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16
200	15	01-12-2023		Regular	00	15.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27
200	19	01-11-2023		Regular	00	19.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27
200	21	01-10-2023		Regular	00	21.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27
200	25	01-09-2023		Regular	00	25.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27

Short-Term Disability Reporting Sample 2

A plan member worked full-time from September 1, 2023 – April 30, 2024.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Stat. code	Rec. Type	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP
200	20	01-06-2024	DT	Regular	00		20.0000	1.0000	7,500.00	7,500.00	0.00	0.00
200	22	01-05-2024	DT	Regular	00		11.0000	1.0000	7,500.00	7,500.00	0.00	0.00
200	22	01-05-2024		Regular	00	11.0000		1.0000	7,500.00	7,500.00	3,750.00	372.08
200	22	01-05-2024	PO	Regular	00			1.0000	7,500.00	7,500.00	12,300.00	1,220.42
200	22	01-04-2024		Regular	00	22.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16
200	16	01-03-2024		Regular	00	16.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16
200	19	01-02-2024		Regular	00	19.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16
200	21	01-01-2024		Regular	00	21.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16
200	15	01-12-2023		Regular	00	15.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27
200	19	01-11-2023		Regular	00	19.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27
200	21	01-10-2023		Regular	00	21.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27
200	25	01-09-2023		Regular	00	25.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27

Effective February 1, 2024, the plan member went on short-term disability. They were paid short-term disability by the employer from February 1 to May 15, 2024, and then were approved for extended disability benefits.

A payout record was reported at the end of the short-term disability benefit period, and then DT records were reported for the remainder of the year.

Short-Term Disability Reporting Sample 3

A plan member worked full-time from September 1, 2023 – September 30, 2023.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Stat. code	Rec. Type	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP
200	25	01-09-2023		Regular	00	25.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27

Effective October 1, 2023, the plan member went on short-term disability. They were paid short-term disability by the employer until November 30, 2023. On December 1, 2023, the plan member returned fully to their position. The plan member worked the remainder of the school year with no days missed. The July and August payout records would be reported full as no days were missed.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Stat. code	Rec. Type	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	
200	0	01-08-2024	PO	Regular	00	0.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16	
200	0	01-07-2024	PO	Regular	00	0.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16	
200	21	01-06-2024		Regular	00	21.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16	
200	21	01-05-2024		Regular	00	21.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16	
200	22	01-04-2024		Regular	00	22.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16	
200	16	01-03-2024		Regular	00	16.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16	
200	19	01-02-2024		Regular	00	19.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16	
200	21	01-01-2024		Regular	00	21.0000		1.0000	7,500.00	7,500.00	7,500.00	744.16	
200	15	01-12-2023		Regular	00	15.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27	
200	19	01-11-2023		Regular	00	19.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27	
200	21	01-10-2023		Regular	00	21.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27	
200	25	01-09-2023		Regular	00	25.0000		1.0000	7,500.00	7,500.00	7,500.00	750.27	

Maternity Leave Top-up

The health-related portion of maternity leave is treated in a very similar way to a period of short-term disability. It is considered to be a period of current service (regular record), i.e. full service (up to their FTE prior to their leave), salary and contributions are reported and deducted. This is regardless of how much they are receiving from the third-party provider or employer.

A payout is required at the end of the health-related portion of the maternity leave and must reflect the top-up reported and can be reported at the start of the leave or over the July and August period.

Maternity Leave Top-Up Sample

A teacher worked full-time from September 2023 – February 16, 2024.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Stat. code	Rec. Type	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP
200	19	01-02-2024		Regular	00	19.0000		1.0000	8,000.00	8,000.00	8,000.00	808.46
200	21	01-01-2024		Regular	00	21.0000		1.0000	8,000.00	8,000.00	8,000.00	808.46
200	15	01-12-2023		Regular	00	15.0000		1.0000	8,000.00	8,000.00	8,000.00	814.57
200	19	01-11-2023		Regular	00	19.0000		1.0000	8,000.00	8,000.00	8,000.00	814.57
200	21	01-10-2023		Regular	00	21.0000		1.0000	8,000.00	8,000.00	8,000.00	814.57
200	25	01-09-2023		Regular	00	25.0000		1.0000	8,000.00	8,000.00	8,000.00	814.57

The plan member received six weeks of the health-related top-up from February 17, 2024 – March 29, 2024. Full service, salary and contributions MUST be reported and deducted up to the end of March 2024. This is regardless of how much the plan member received from the insurance company or employer. Employment insurance earnings are not used in the calculation. The reported records likely won't match your payroll records.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Stat. code	Rec. Type	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP
200	16	01-03-2024		Regular	00	16.0000		1.0000	8,000.00	8,000.00	8,000.00	808.46
200	19	01-02-2024		Regular	00	19.0000		1.0000	8,000.00	8,000.00	8,000.00	808.46
200	21	01-01-2024		Regular	00	21.0000		1.0000	8,000.00	8,000.00	8,000.00	808.46
200	15	01-12-2023		Regular	00	15.0000		1.0000	8,000.00	8,000.00	8,000.00	814.57
200	19	01-11-2023		Regular	00	19.0000		1.0000	8,000.00	8,000.00	8,000.00	814.57
200	21	01-10-2023		Regular	00	21.0000		1.0000	8,000.00	8,000.00	8,000.00	814.57
200	25	01-09-2023		Regular	00	25.0000		1.0000	8,000.00	8,000.00	8,000.00	814.57

A payout record must be reported by the end of the school year. It can be reported in March 2024 as it was the plan member's last day or regular earnings prior to the commencement of their maternity leave, or you can report it over July and August. The payout record would include earnings from their maternity top-up. The LM (maternity leave) status code would be used going forward.

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Stat. code	Rec. Type	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP
200	22	01-04-2024	LM	Regular	00		22.0000	1.0000	8,000.00	8,000.00	0.00	0.00
200	16	01-03-2024		Regular	00	16.0000		1.0000	8,000.00	8,000.00	8,000.00	808.46
200	16	01-03-2024	PO	Regular	00			1.0000	8,000.00	8,000.00	9,280.00	937.81
200	19	01-02-2024		Regular	00	19.0000		1.0000	8,000.00	8,000.00	8,000.00	808.46
200	21	01-01-2024		Regular	00	21.0000		1.0000	8,000.00	8,000.00	8,000.00	808.46
200	15	01-12-2023		Regular	00	15.0000		1.0000	8,000.00	8,000.00	8,000.00	814.57
200	19	01-11-2023		Regular	00	19.0000		1.0000	8,000.00	8,000.00	8,000.00	814.57
200	21	01-10-2023		Regular	00	21.0000		1.0000	8,000.00	8,000.00	8,000.00	814.57
200	25	01-09-2023		Regular	00	25.0000		1.0000	8,000.00	8,000.00	8,000.00	814.57

ATRF will use the LM records to determine their purchasable service should they choose to apply to purchase it when they return from their leave and resume contributing to the plans.

Extended Disability

Once the teacher has been approved for extended disability coverage through the insurance company, you must start reporting the disability records to ATRF. For coverage provided by any insurance company other than ASEBP, please forward a copy of the insurance company's extended disability confirmation letter to ATRF for processing.

If the disability leave occurs during the school year, the employer must calculate a payout after the last day of employment and/or sick leave. Since a disability leave is an approved leave, the payout 'PO' record can be reported in the last month of pay prior to the leave or any subsequent month prior to the end of the school year.

Should the teacher's last day prior to the start of the extended disability occur in the month of December, the payout must be reported in any following month prior to the end of the school year. It cannot be reported in December as this could result in the plan member's service being >1.0 year in a calendar year.

For each whole or partial month that the teacher is on extended disability, a separate record should be reported using a **DT** status code. The DT code is to be used only if a teacher misses days. This would mean either a full disability or days missed while on rehabilitation or if there is a gap between teaching and going on extended disability benefits (i.e. the employee does not have 90 sick days accumulated).

Contributions															
Date Exported	Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
	196	22	01-09-2023	Regular	DT	00	0.0000	22.0...	1.0000	4,000.00	4,000.00	0.00	0.00	0.00	09-2023

Strikes and Lockouts

All teachers on strike or in a lockout must be reported to ATRF. Although this time is not subject to ATRF contributions, they are subject to ATA fees. Further, while strike time cannot be purchased, lockout time can be purchased.

There are two ways to report the salary for a month affected by a strike or lockout:

1. **Report the days paid and days missed in one record (Strike Records only).** ATRF-CS validates the pensionable salary paid (PSP) based on a deduct 1/200 calculation. The status code of 'SR' for strike or 'LK' for lockout must be used. Full ATA fees should be deducted from the teacher based on their FTE. **No payout adjustment will be required at the end of the year when using this methodology (the regular 1/12th of salary would be reported for July and August).**

2. **Report the days paid in one record and the days missed in a separate record (Strike or Lockout Records).** For the days paid record, ATRF-CS validates the PSP based on a calculation of days paid divided by scheduled days per month multiplied by the FTMRS. ATA fees are a proration of the days paid on this record. No status code is required for this record. For the days missed record, a status code of 'SR' for strike or 'LK' for lockout must be used. The PSP would be $0.00 and the ATA fees will be the balance of the full ATA fees required for the month based on the teacher's FTE. A payout calculation of either a pay 1/200 or deduct 1/200 will be required for the end of the year, or the end of the teacher's contract.

Reporting Sample of a Strike Record (One Record)

	Date Exported	Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
		196	22	01-09-2023	Regular	SR	00	15.0000	7.0000	1.0000	4,000.00	4,000.00	2,320.00	208.80	124.25	09-2023

Reporting Sample of a Strike Record (Two Records)

Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
196	22	01-09-2023	Regular		00	15.0000	0.0000	1.0000	4,000.00	4,000.00	2,727.27	245.45	84.72	09-2023
196	22	01-09-2023	Regular	SR	00	0.0000	7.0000	1.0000	4,000.00	4,000.00	0.00	0.00	39.53	09-2023

Reporting Sample of a Lockout Record

	Date Exported	Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
		196	22	01-09-2023	Regular	LK	00	0.0000	7.0000	1.0000	4,000.00	4,000.00	0.00	0.00	39.53	09-2023
		196	22	01-09-2023	Regular		00	15.0000	0.0000	1.0000	4,000.00	4,000.00	2,727.27	245.45	84.72	09-2023

My Questions/Notes about Reporting Leaves

Reporting a Reduced FTE

Teachers who have a full-time contract will sometimes be approved to temporarily work a reduced FTE for a period of time within their full-time contract.

There are two ways that a teacher can have service less than 1.0:

- where a teacher has a period of leave, or
- where they have reduced their FTE.

The Teacher is Granted a Leave (Example)

Date Exported	Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
	196	21	01-10-2023	Regular		00	12.6000	0.0000	1.0000	4,000.00	4,000.00	2,400.00	216.00	74.55	09-2023
	196	21	01-10-2023	Regular	LO	00	0.0000	8.4000	1.0000	4,000.00	4,000.00	0.00	0.00	0.00	09-2023
	196	22	01-09-2023	Regular		00	13.2000	0.0000	1.0000	4,000.00	4,000.00	2,400.00	216.00	74.55	09-2023
	196	22	01-09-2023	Regular	LO	00		8.8000	1.0000	4,000.00	4,000.00	0.00	0.00	0.00	09-2023

- Two records are required. One with the actual days worked and one with the LO (other leave status code) record for the days missed between the regular schedule and the days worked.
- When a leave is reported, the member MUST purchase the "missed" days to obtain their full year of service.
- If they choose not to purchase their "leave" time, their salary for the reduced FTE year(s) will not be annualized and could impact their 5-year average salary if their reduced years fall within their highest five years.

Reporting the Payout

If the teacher does not miss any days and works their full reduced FTE, the PO records will be based on a 1/12th.

Date Exported	Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year		Contract ID #	Contribution Payout type	Signing Bonus Amount	Allowance Amount	Allowance Payout type
	196	0	01-08-2024	Regular	PO	00	0.0000	0.0000	1.0000	4,000.00	4,000.00	2,400.00	216.00	74.55	09-2023			Avg FTE			
	196	0	01-07-2024	Regular	PO	00	0.0000	0.0000	1.0000	4,000.00	4,000.00	2,400.00	216.00	74.55	09-2023						

- You will need to override the PO contribution type to "AVG FTE" for it to validate properly.
- If they miss any other days, the PO will be based on a deduct 1/200 for ALL the days they "missed". No override would be needed for the PO records.
- If they miss days in a month, the additional missed days must be added to the LO record and the pay record will still be based on a fraction of the month. You cannot perform deduct 1/200 for the month. It will not validate.

Reporting Based on the Teacher Working their Full Reduced FTE (No Leave Record)

Reporting based on the teacher's full reduced FTE is the same as reporting any other part-time teacher.

	Date Exported	Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
▶		196	21	01-10-2023	Regular		00	10.5000	0.0000	0.5000	4,000.00	2,000.00	2,000.00	180.00	31.00	09-2023
		196	22	01-09-2023	Regular		00	11.0000	0.0000	0.5000	4,000.00	2,000.00	2,000.00	180.00	31.00	09-2023

- If the teacher does not miss any days, the PO records for July and August will be equal to 1/12th of the salary. No override is required.
- If the teacher does miss days, a deduct 1/200 calculation will be required accounting for ALL the days "missed" (i.e. Days Year – Days Paid).

Full-Time Teacher Working Part-Time – Rehab/Accommodation

When a full-time FTE teacher is working a part-time FTE as part of a rehabilitation/accommodation, you can report the service and salary details in two ways:

- One record:
  - using the reduced FTE details and the Rehabilitation Program (RP) status code.
- Two records:
  - using the 1.0 FTE details for the days worked and,
  - create a second record for the days missed using the Disabled Teacher (DT) status code.

One Record Reporting with RP Status Code

When using the RP status code reporting, you only need to report one record per month, unless the teacher misses additional days unrelated to their disability.

One important thing to remember is that when a 1.0 FTE teacher is working a reduced FTE for a rehabilitation/accommodation arrangement, the ATA fees MUST be calculated based on a proration of the full-time ATA fee rate and NOT based on the part-time percentage rate.

You will need to check off the "Prior FTE" flag in the teacher's record. Teachers already part-time prior to their rehabilitation/accommodation assignment will continue to pay ATA fees based on the part-time percentage. There is no need to check off the "Prior FTE" flag in the teacher's record.

Regular Part-Time FTE RP Sample (incorrect method)

Date Exported	Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
	196	22	01-09-2023	Regular	RP	00	11.0000		0.5000	4,000.00	2,000.00	2,000.00	180.00	62.12	09-2023

- Prior FTE Flag is NOT checked.
- ATA fees are calculated/validated as follows:

Calculation Formula
ATA fees (Part-time)

ATA = ((ProvLevyPT% + LocalLevy%) * PSP) + (LocalLevy$ * ChargedLevies)

Formula Values
SIN #205563919

$31.00 = ((1.25\% + 0.00\%) * 2{,}000.00) + (6.00 * 1)$

Full-Time RP Prior FTE Flag Sample (correct method)

Date Exported	Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
	196	22	01-09-2023	Regular	RP	00	11.0000		0.5000	4,000.00	2,000.00	2,000.00	180.00	20.00	09-2023

- Prior FTE flag is checked.
- ATA fees are calculated/validated as follows:

Calculation Formula
ATA fees (Full-time)

ATA = (PSP / FTMRS * ((PSP * LocalLevy%) + ProvLevy$ + LocalLevy$)) - OtherATAfeesThisMonth

Formula Values
SIN #205563919

$62.12 = (2{,}000.00 / 4{,}000.00 * ((2{,}000.00 * 0.00\%) + 112.25 + 12.00)) - 0.00$

Two Record Reporting with DT Status Code

Dys/Yr	Dys/Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
196	22	01-09-2023	Regular	DT	00	0.0000	11.0...	1.0000	4,000.00	4,000.00	0.00	0.00	0.00	09-2023
196	22	01-09-2023	Regular		00	11.0000		1.0000	4,000.00	4,000.00	2,000.00	180.00	62.12	09-2023

- This teacher is working 0.5 FTE accommodation employment.
- FTE is reported a 1.0.
- FTMRS/PTMRS reporting using their full-time salary details.
- Days paid are based on the 0.5 FTE days.
- Days missed entered for the balance of the 0.5 FTE days using the DT status code.
- PSP is based on the days paid divided by days per month calculation.

NOTE: If the teacher misses additional days not related to the disability, you will need to enter a third record with a status code of LO. You cannot report the days missed with the regular record to perform a deduct 1/200 calculation for the PSP.

Dys/Yr	Dys/Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
196	22	01-09-2023	Regular	LO	00	0.0000	1.0000	1.0000	4,000.00	4,000.00	0.00	0.00	0.00	09-2023
196	22	01-09-2023	Regular	DT	00	0.0000	11.0...	1.0000	4,000.00	4,000.00	0.00	0.00	0.00	09-2023
196	22	01-09-2023	Regular		00	10.0000		1.0000	4,000.00	4,000.00	1,818.18	163.64	56.48	09-2023

The end of the year payout will require the deduct 1/200 calculation to be performed then.
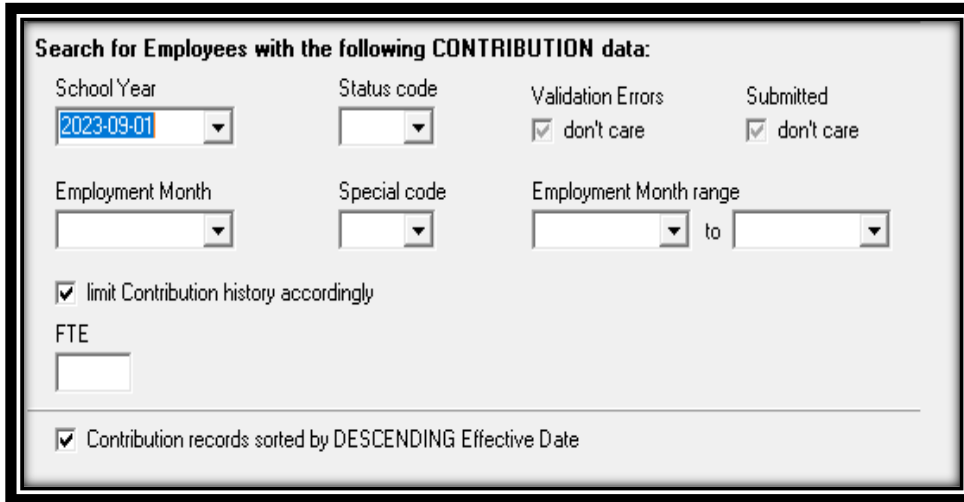
My Questions/Notes about Reporting a Reduced FTE

ATRF-CS Tips and Tricks

Employee Search Criteria

Did you know that you can limit the data showing for an employee when working in ATRF-CS?

Why would that be useful?

Limiting to a specific school year's data allows you to focus on that specific school year.

If you select the "validate all" feature (either accidentally or on purpose), then the validations will be applied to the chosen school year only and you won't lock up your system for hours if there are 20+ years of records for the system to validate.
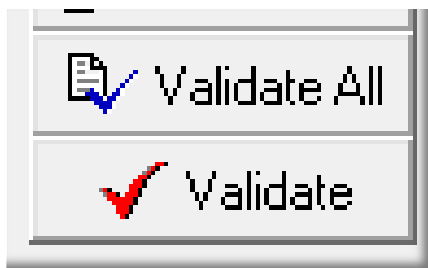
Setting Up Schedules

At the start of every school year, new schedules must be set up before entering records for September. If you have central office staff and substitute teachers, you will need to create a separate schedule for each.

1. Click on Maintenance
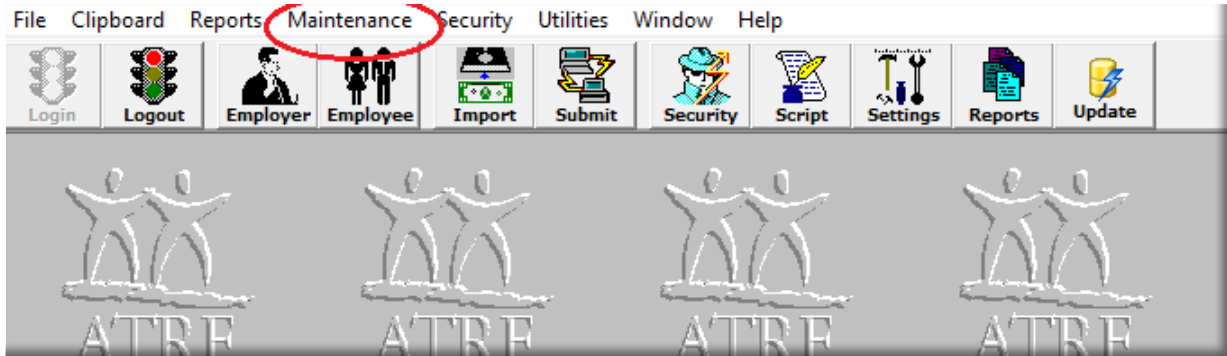
2. Select Edit Schedules. In the Schedules screen you are able to see all the schedules from previous school years.
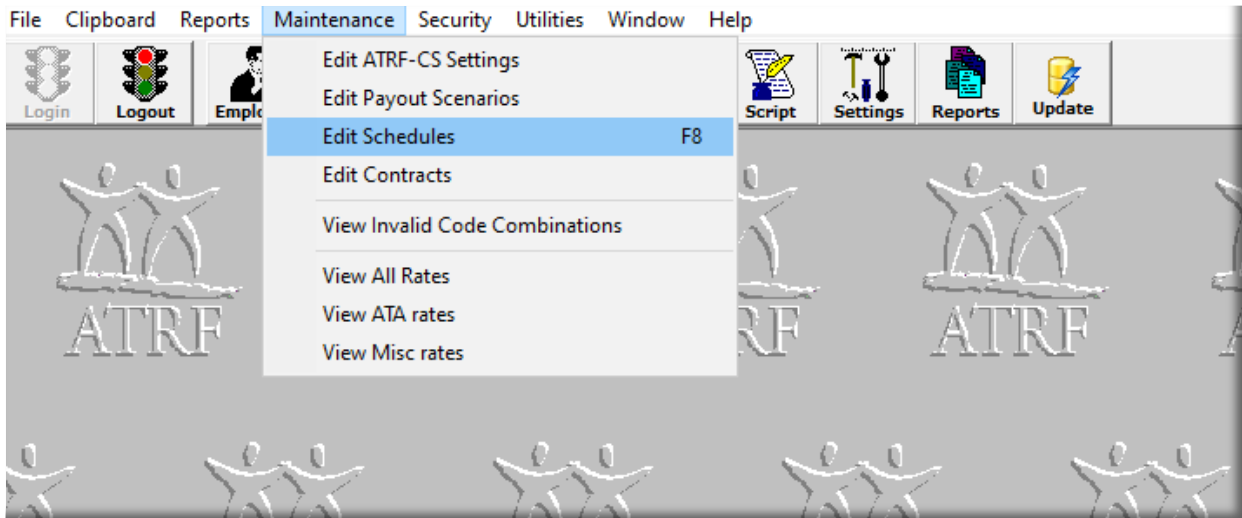
3. Select an old schedule from the previous year and then click **Add**. This will open up a new blank schedule.
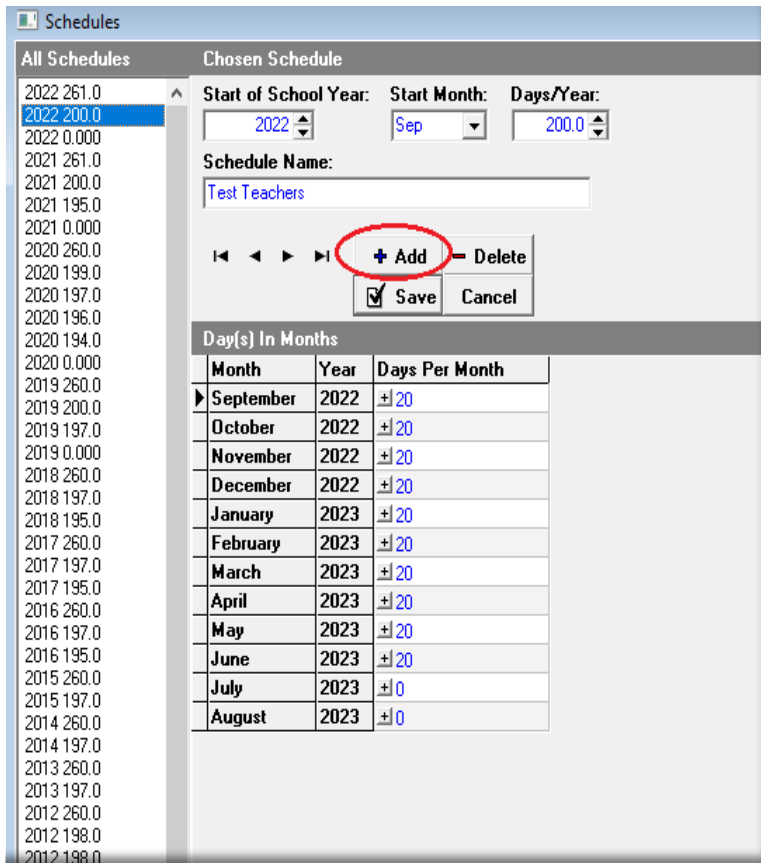
4. Enter the following:
   - Start of School Year: the year that the new school year starts in. In this example, it is September 2022, therefore, the year will be 2022.
   - Start Month: the first month of the school year. If you have operational days in August then ATRF-CS requires you to start your school year in September and also include any operational days in the Days Per Month that you enter for September.
   - Days/Year: the total operational days in the school year.
   - Schedule Name: a meaningful name for your schedule.
     - Tip: this should be something that allows you to easily differentiate between your schedules in the All Schedules list.

5. Now click save – each month of the newly created schedule will be populated with a default number of Days Per Month that is equal to the Days/Year divided by 10 (July and August will default to 0 days). You will likely need to edit these to match your actual schedule. See the screen shot below.

Chosen Schedule

Start of School Year: 2022

Start Month: Sep

Days/Year: 196.0

Schedule Name: Teachers Test

|◄ ◄ ► ►| **+ Add** **– Delete**
☑ Save **Cancel**

Day(s) In Months

Month	Year	Days Per Month
► September	2022	+| 20
October	2022	+| 20
November	2022	+| 20
December	2022	+| 20
January	2023	+| 20
February	2023	+| 20
March	2023	+| 20
April	2023	+| 20
May	2023	+| 20
June	2023	+| 20
July	2023	+| 0
August	2023	+| 0

6. Next, click on the month of September to ensure that the arrow is pointing to September and then click on the +. This will open another box below the original. You can now change the number of days to your September schedule.

NOTE: A warning message will pop up when you try to edit. Click on Cancel and then enter your actual operational days for the month. Once you have entered the days, click outside the box and the number of days in the month will change.

7. Follow the same steps as above to complete the remaining months in the schedule. July and August should always have zero as they are payout months unless you are doing a schedule for a year-round school (i.e. that operates 12 months a year.)

8. Once you have completed modifying all of the Days Per Month for the school year, your total Days/Year at the top of the Schedule screen should match the Total Days at the bottom of the screen. If they do not match then review your schedule again because the total of all the monthly Days Per Month must match what you've entered for the total Days/Year. Note that the Days/Year field is entered by you manually and the Total Days shown at the bottom of the screen is an automatic total of all the Days Per Month that you've entered.

Chosen Schedule

Start of School Year: 2022   Start Month: Sep   Days/Year: 196.0

Schedule Name: Teachers Test

Month	Year	Days Per Month
September	2022	+21
October	2022	+22
November	2022	+20
December	2022	+13
January	2023	+20
February	2023	+19
March	2023	+20
April	2023	+22
May	2023	+20
June	2023	+19
July	2023	+0
August	2023	+0

Total Days= 196

9. Click save. You have now completed entering a new schedule.

NOTE: If your schedule has multiple variations of days paid per month in a year, there will be no total at the bottom. The "*" after September indicates that there are multiple Days Per Month entries, therefore, there is no total for the days per year.

Day(s) In Months

Month	Year	Days Per Month
September*	2010	+ 23
October	2010	+ 20
November	2010	+ 21
December	2010	+ 13
January	2011	+ 21
February	2011	+ 19
March	2011	+ 19
April*	2011	+ 14
May	2011	+ 21
June	2011	+ 22
July	2011	+ 0
August	2011	+ 0

|◁ ◁ ▶ ▶| ✚ Add Month   ▬ Del Month |

Submitting an Employer Termination Notice (ERTN)

On an ad hoc basis, employers may be requested to provide information regarding an employee's service, salary, and contributions. This information is needed to calculate benefits for plan members or to submit ad hoc data changes requested by your ATRF Helpdesk representative. ERTNs must be generated and submitted to ATRF electronically through ATRF-CS.

1. When submitting an ERTN for an upcoming retirement or termination, you must first create your "future dated" records in the employee contribution screen. If you are submitting an ERTN as requested by your Helpdesk Representative to correct an issue with previously submitted data, you would make the requested changes here in the employee contribution screen.

Date Exported	Dys/ Yr	Dys/ Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
	196	0	01-08-2024	Regular	PO	00	0.0000	0.0000	1.0000	4,000.00	4,000.00	3,887.76	349.90	120.76	09-2023
	196	0	01-07-2024	Regular	PO	00	0.0000	0.0000	1.0000	4,000.00	4,000.00	3,887.75	349.90	120.76	09-2023
	196	20	01-06-2024	Regular		00	20.0000	0.0000	1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023
	196	22	01-05-2024	Regular		00	22.0000	0.0000	1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023
	196	20	01-04-2024	Regular		00	20.0000	0.0000	1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023
	196	16	01-03-2024	Regular		00	16.0000	0.0000	1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023
	196	20	01-02-2024	Regular		00	15.0000	0.0000	1.0000	4,000.00	4,000.00	3,000.00	270.00	93.19	09-2023
	196	20	01-02-2024	Regular	LO	00	0.0000	5.0000	1.0000	4,000.00	4,000.00	0.00	0.00	0.00	09-2023
	196	18	01-01-2024	Regular		00	18.0000	0.0000	1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023
	196	16	01-12-2023	Regular		00	16.0000	0.0000	1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023
	196	21	01-11-2023	Regular		00	21.0000	0.0000	1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023
	196	21	01-10-2023	Regular		00	21.0000	0.0000	1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023
	196	22	01-09-2023	Regular		00	22.0000	0.0000	1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023

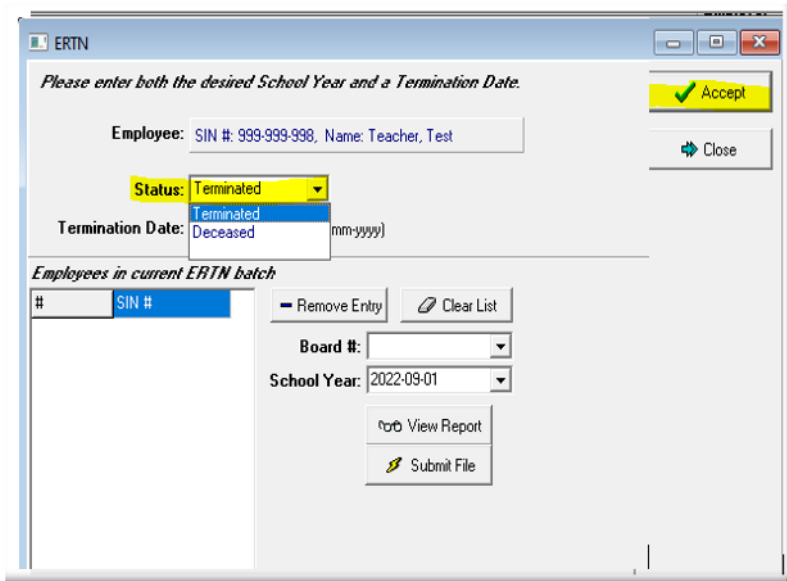2. Once you have entered the records, click **ERTN** (top right).
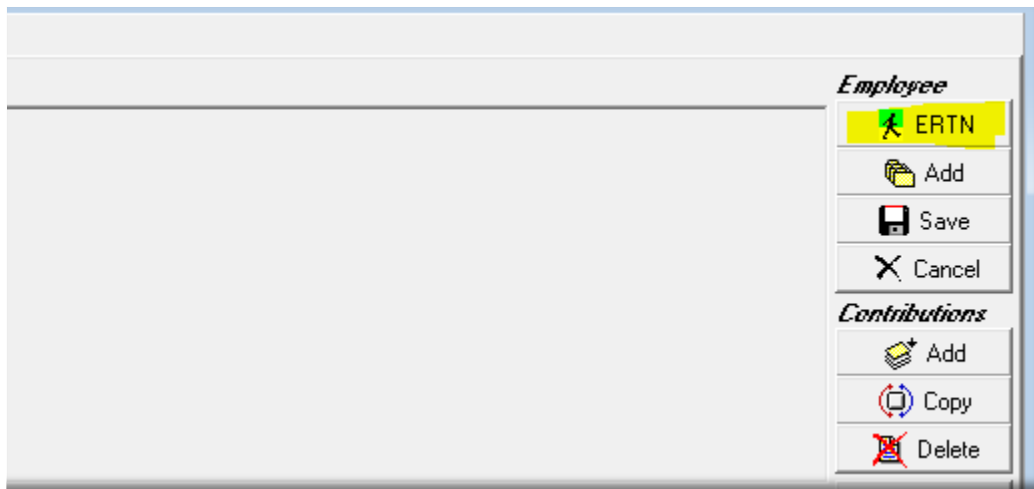
3. The ERTN screen will be displayed.

Tip: Often data on this screen will be retained from the last time that you submitted an ERTN. A best practice is to begin your work on this screen by clicking Clear List in order to start fresh.
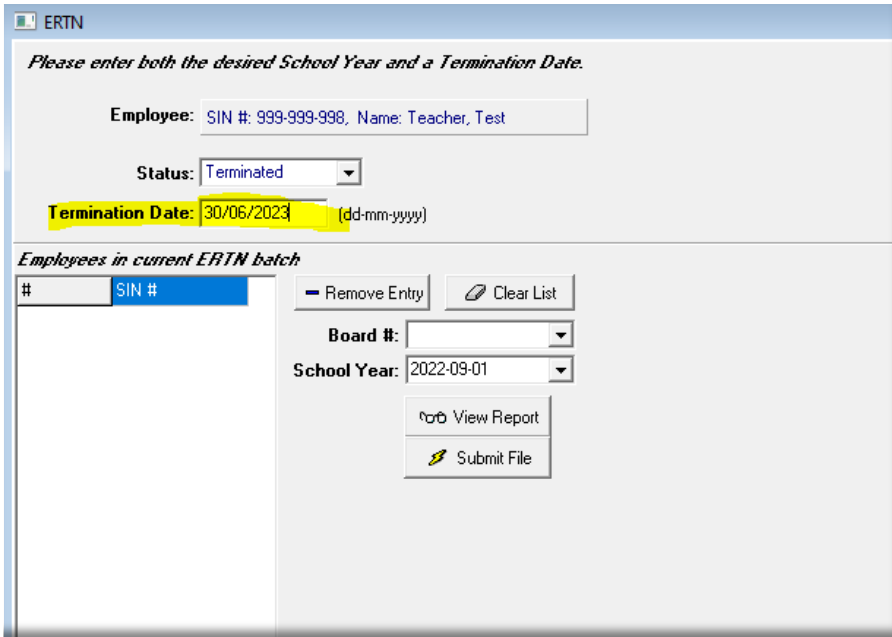
4. If you are submitting an ERTN for a future dated retirement or termination, or if the teacher has died in service, choose the appropriate item from the Status drop-down menu. Then populate the termination date of the teacher or, if applicable, the date of death in the Termination Date field.

5. Click on accept in the top right-hand corner.
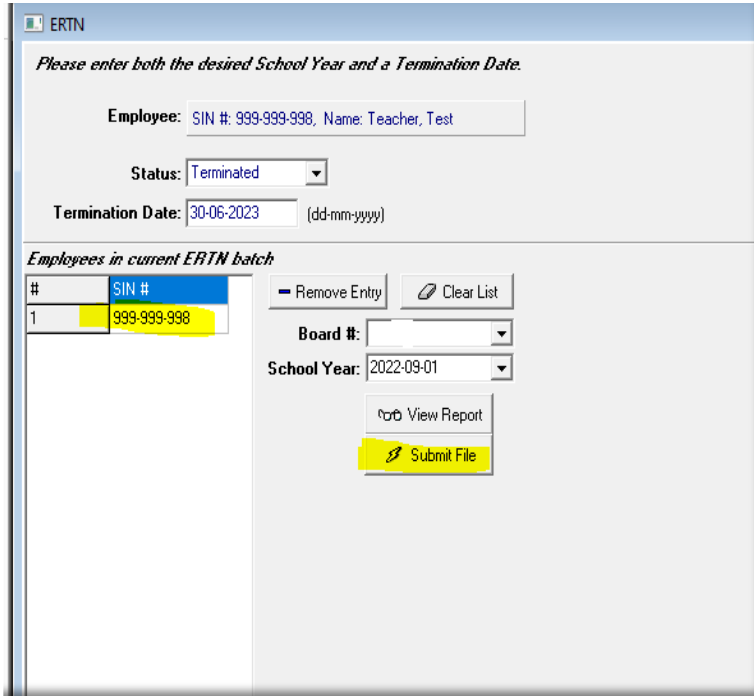
6. The following message will be displayed. The SIN of the teacher should now be populated in the list under the Employees in the current ERTN batch.
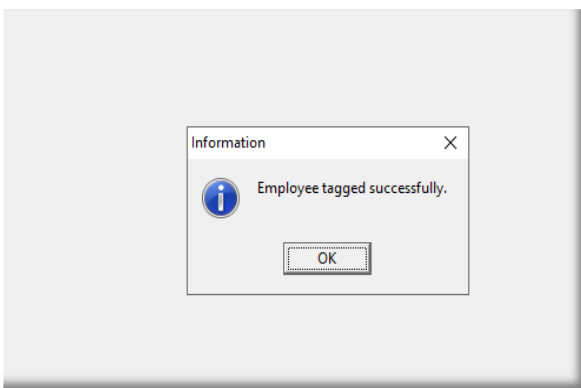
Tip: ensure the SIN listed beside **Employee** at the top of the screen matches the newly populated SIN in the list below. If it does not then you must click Clear List and try again. If you attempt to submit an ERTN where these two SINs do not match, you will receive an error and not be able to submit the ERTN successfully.
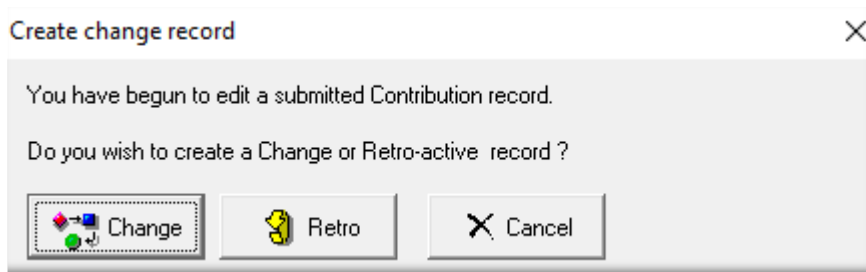
7. Click on Submit File.

8. The ERTN has now been submitted to ATRF.

Changes to Submitted Records

There may be times when you need to change data after it has been submitted to ATRF. ATRF-CS will allow you to change data by following a few simple steps:

1. Identify the record that requires an adjustment.
2. Select the teacher's record by double clicking on the teacher's name in the results section of the Employer folder.
3. Data that appears in blue has been submitted.
4. Click on the information that you want to change.
5. A Change Record box will appear:

6. Select Change Record.
7. Change, validate and save the data.
8. The updated data will automatically be sent with your next month's submission.

Deleting Records

Only records that have not been submitted to ATRF should be deleted.

NEVER delete a submitted record.

Deleting a submitted record only erases it from your local ATRF-CS software database. The previously submitted data remains in ATRF's database. Deleting records from your ATRF-CS software will result in your contribution totals not reconciling with the data already on file with ATRF. Shortages could occur at your year-end reconciliation.

Instead of using the Delete button, previously submitted data should only be deleted by entering a DR Status Code on the record you would like deleted. The DR code ensures the data is also deleted from the ATRF system and allows you to keep an accurate and consistent record of submitted data.

Dys/Yr	Dys/Mth	Effect. Dt. (d-m-y)	Rec. Type	Stat. code	Spec. code	Days paid	Days missed	FTE	FT-MRS	PT-MRS	PSP	CP	ATA fees	School year
196	22	01-09-2023	Regular	DR	00	22.0000	0.0000	1.0000	4,000.00	4,000.00	4,000.00	360.00	124.25	09-2023

Reconciliation

This is the final step in the entire ATRF-CS monthly reporting process.

Reconciliation is totaling and balancing - or matching - the contributions that should have been deducted from your teachers' salaries, the contributions that were actually deducted, and the contributions that you sent to ATRF on a monthly basis throughout the year.

Reconciliation happens on an annual cycle commencing after the end of the school year. Typically, ATRF staff begin the reconciliation process at the beginning of October after you have sent all of your data for the school year including any changes you've submitted in September for the previous school year ending August 31. The data submitted will be compared to the contribution totals you submitted each month with Remittance Statements.

The annual reconciliation can take a few months to complete. During that time, you may be contacted by your Helpdesk Representative to work through any data issues found when reconciling the year.

You will work collaboratively with your Helpdesk Representative to overcome any challenges reconciling certain records such as the reporting of maternity leave top-ups and reporting periods of short-term disability. There are several reports within ATRF-CS that you may find helpful as you complete your reconciliation. We look forward to working with you to make your data for the school year accurate and complete so that our plan members will receive accurate personalized statements, as well as prepare the data proactively for processing any future pension benefits.

By the end of the annual reconciliation process, you will receive a reconciled statement from ATRF Finance that shows any balance owing based on data changes made during the reconciliation process. The statement will confirm if your remitted contributions for the school year balance or have a variance. A positive variance will require payment for you to close out the school year, and a negative balance will be provided to you as a credit.

Remittances

Did you know pension contributions can be remitted electronically in several different ways? ATRF will accept any of the following payment methods:

- Direct deposit / Automated Clearing House (ACH)
- Online bill payment (ATB, BMO, Canadian credit unions, CIBC / Simplii Financial, National Bank, RBC, Scotiabank / Tangerine, and TD Canada Trust)
- Canadian dollar wire via SWIFT

Our website has an Electronic Bill Payments FAQ page if you have questions about how to set up your electronic bill payments.

If you have any other inquiries related to making or receiving payment of funds, including ATRF's complete direct deposit information, you may contact ATRF's Financial Services department.

My Questions/Notes on ATRF-CS Tips and Tricks

What's Next?

We have been working diligently this past school year on the development and preliminary testing of a secure, web-based employer portal. We are excited to bring you a modernized tool that will be user-friendly and meet your needs based on your feedback.

We anticipate the rollout of the new employer portal will take place in the second half of 2025. We will share more details, including dates for training, when they become available.

We will be engaging with employers along the way to plan the rollout and consider what will work best for everyone.
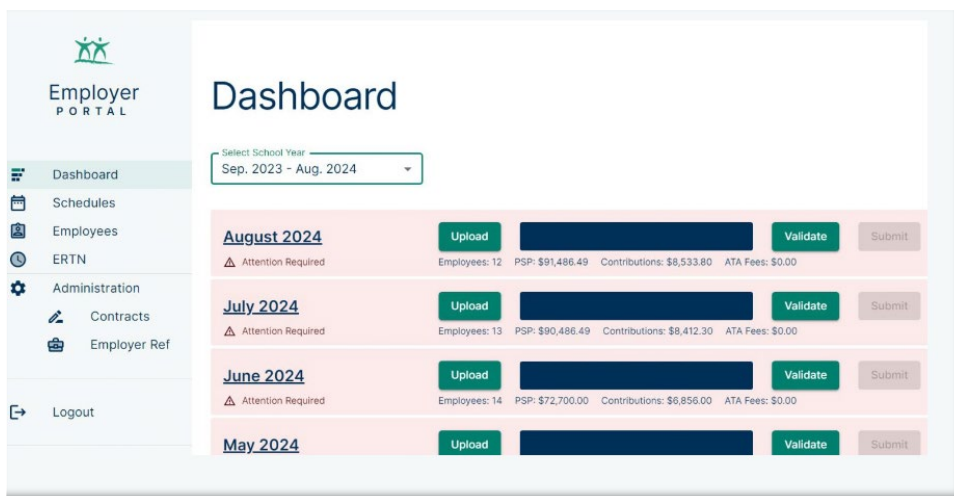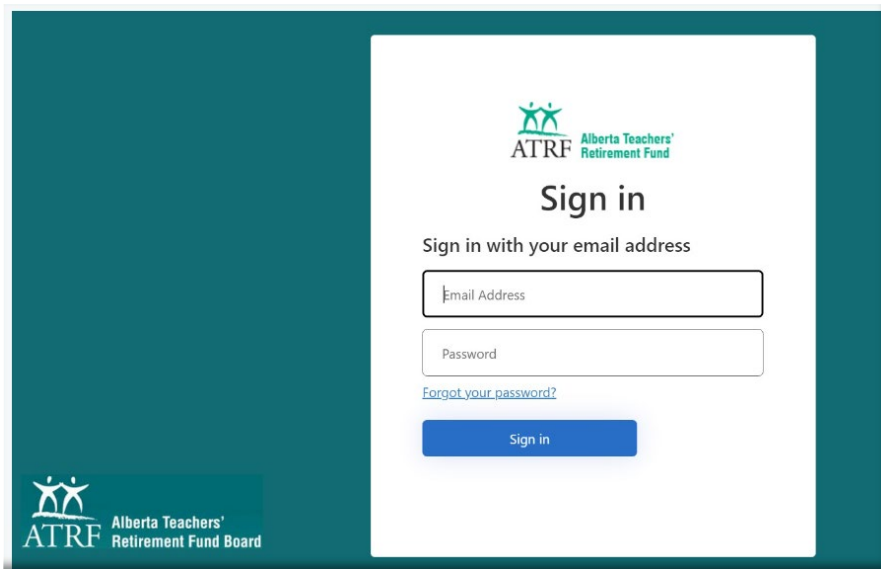
Contact Information

- Individual Helpdesk Representative at 1-800-661-9582
- Or email us at: helpdesk@atrf.com
- Website: https://www.atrf.com/employers/