

The California State University
Office of the Chancellor
401 Golden Shore
Long Beach, CA 90802-4210
(562) 951-4411

Date: September 26, 2000

Code: TECHNICAL LETTER
HR/BENEFITS 2000-12

To: Human Resources Directors
Benefits Officers

From: Cathy Robinson, Senior Director
Human Resources Administration

Subject: **403(b) TAX SHELTERED ANNUITY (TSA) PROGRAM UPDATE**

This letter is to highlight Tax Sheltered Annuity (TSA) related reports that are available on the Campus Information Retrieval System (CIRS). Several of the reports outlined below were specifically created by the HR-ISA team to assist the Benefits Officers with TSA tracking for:

- (1) 415 Limit (also referred to as the "\$30,000 limit") – the lesser of 25% of taxable pay or \$30,000.
- (2) Maximum Deferral Amount (also referred to as the "402(g) limit") – currently \$10,500 for 2000.
- (3) IRC Section 402(g)(8) (also referred to as the "Catch Up Allowance") – allows an additional \$3,000 per year, beyond the IRC Section 402(g) limit.
- (4) Employees participating in multiple plans.

Listed below are code names for the CIRS Compendium Reports, along with descriptions of each report. It may be necessary to use more than one report depending on campus needs.

- (1) **G91: TSA and Deferred Compensation Deduction Totals Exceed \$875 Monthly Maximum**
Monthly Report Contains: Alpha Sort List of Employees, SSN, Position Number, Pay Period, Pay Period Amount, and flags for 403(b), 457 and 401(k) (Attachment #1)
- (2) **G92: TSA and Deferred Compensation Deductions Tax Year-To-Date (YTD) Contributions and Gross Pay**
Monthly Report Contains: Alpha Sort List of Employees, SSN, YTD Gross Earnings, Current Contribution Amount, YTD Total Contribution, Projected Contribution, TSA Contribution Amount, 457 Contribution Amount, 401(k) Contribution Amount, Indication of Plan(s) Employee is contributing to, and Projected Date of Maximum Contribution (Attachment #2)
- (3) **G90: Tax Sheltered and Deferred Compensation Deductions Withheld**
Monthly Report Contains: Alpha Sort List of Employees, SSN, Position Number, Pay Period, Deduction Code, Carrier Name and Contribution Amounts (Attachment #3)

(over)

Distribution:

CSU Presidents
Vice Chancellor, Human Resources
Director, SOSS
Payroll Managers

Without Attachments
With Attachments
" "
" "

The following CIRS reports may also be useful for TSA administration:

- (1) **A70: Deduction Detail by Employee Name**
Monthly Report Contains: Alpha Sort List of Employees, SSN, Agency/Unit, Pay Period, TSA Deduction Code, TSA Amount, Deferred Compensation Amount and Warrant Number (Attachment #4)
- (2) **A72: TSA Payroll Deductions, Summary by Campus**
Monthly Report Contains: Number of Participants per TSA Deduction Code and Total Contribution Amount for all participants (Attachment #5)
- (3) **G04: Deductions Withheld by TSA Carrier, Amount and Warrant #**
Monthly Report Contains: TSA Companies sorted by Deduction Code/Name and Alpha sorted by Employee Name, SSN, Agency/Unit, Pay Period, TSA amount, Deferred Compensation Amount and Warrant Number (Attachment #6)

If you have any questions regarding these reports, please contact Michelle Hamilton in systemwide benefits at (562) 951-4413. This technical letter is also available on the Human Resources Administration's web site at: <http://www.calstate.edu/tier3/HR-Adm/memos.html>.

CR/mh

Attachments

ATTACHMENT #1

7/01/00 091 01

THE CALIFORNIA STATE UNIVERSITY
 TAX SHELTER AND DEFERRED COMP DEDUCTIONS
 DEDUCTION TOTAL EXCEEDS \$875 MONTHLY MAXIMUM
 PIMS REPORT PDC5214-2
 DATA FOR BUSINESS MONTH: 00/08
 TAX YEAR: 2000

01 CHNCLR OFF

EMPLOYEE NAME	SSA	POSITION NUMBER	PAY PERIOD	PAY PERIOD AMOUNT	403(B) FLAG	457 FLAG	401(K) FLAG
			08/00	889.00	Y		
			08/00	1,125.00	Y		
			08/00	1,040.00	Y		
			08/00	1,000.00	Y		
			08/00	1,000.00	Y		
			08/00	1,480.00	Y		
			08/00	883.73	Y		
			08/00	919.00	Y		
			08/00	990.00	Y		
			08/00	1,080.00	Y		
			08/00	1,050.00	Y		
			08/00	916.00	Y		
			08/00	890.00	Y		
			08/00	1,000.00	Y		
			08/00	954.00	Y		
			08/00	1,041.00	Y		
			08/00	1,083.00	Y		
			08/00	991.00	Y		
			08/00	900.00			Y
			08/00	1,083.33	Y		
			08/00	2,629.00	Y		
			08/00	889.00	Y		
			08/00	1,125.00	Y		
			08/00	1,333.00	Y		
			08/00	1,083.00	Y		
			08/00	578.00	Y		
			08/00	1,125.00	Y		
			08/00	886.06	Y		

ATTACHMENT #2

09/14/00 092 01

THE CALIFORNIA STATE UNIVERSITY
 TAX SHELTER AND DEFERRED COMP DEDUCTIONS
 TAX YEAR-TO-DATE CONTRIBUTIONS AND GROSS PAY
 PIMS REPORT PDC5209-1
 DATA AS OF 08/30/2000
 TAX YEAR: 2000

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01 CHNCLR OFF

EMPLOYEE NAME	SSA	YTD GROSS EARNINGS	CURRENT CONTRIB	YTD TOTAL CONTRIB	PROJECTED CONTRIB	TSA AMOUNT	437 AMOUNT	401(K) AMOUNT	TS	401	437	MAX	EXCEED MAX ON
		64,305.00	750.00	6,750.00	9,000.00	.00	.00	6,750.00		Y			
		31,610.00	100.00	850.00	1,150.00	.00	850.00	.00			Y		
		45,937.00	100.00	850.00	1,150.00	.00	850.00	.00			Y		
		92,781.00	833.00	7,497.00	9,996.00	7,497.00	.00	.00		Y			
		28,805.00	150.00	1,350.00	1,800.00	1,350.00	.00	.00		Y			
		29,766.00	325.00	3,075.00	4,050.00	3,075.00	.00	.00		Y			
		61,360.00	889.00	7,833.00	10,500.00	7,833.00	.00	.00		Y			
		64,327.00	150.00	1,350.00	1,800.00	.00	.00	1,350.00		Y			
		35,932.00	400.00	1,725.00	2,925.00	1,725.00	.00	.00		Y			
		42,771.00	.00	.00	.00	.00	.00	.00		Y			
		53,281.00	200.00	1,800.00	2,400.00	1,800.00	.00	.00		Y			
		15,386.41	50.00	250.00	400.00	.00	250.00	.00			Y		
		34,871.00	100.00	900.00	1,200.00	900.00	.00	.00		Y			
		43,264.00	600.00	5,400.00	7,200.00	5,400.00	.00	.00		Y			
		39,841.00	200.00	1,800.00	2,400.00	1,800.00	.00	.00		Y			
		94,082.91	500.00	4,500.00	6,000.00	4,500.00	.00	.00		Y			
		28,213.00	250.00	2,250.00	3,000.00	2,250.00	.00	.00		Y			
		52,443.00	500.00	4,500.00	6,000.00	4,500.00	.00	.00		Y			
		50,682.00	400.00	3,600.00	4,800.00	3,600.00	.00	.00		Y			
		35,131.22	100.00	900.00	1,200.00	900.00	.00	.00		Y			
		30,680.00	585.00	5,265.00	7,020.00	5,265.00	.00	.00		Y			
		46,818.00	100.00	900.00	1,200.00	.00	.00	900.00		Y			
		48,131.00	50.00	450.00	600.00	450.00	.00	.00		Y			
		50,825.00	800.00	7,200.00	9,600.00	7,200.00	.00	.00		Y			
		26,524.00	100.00	500.00	800.00	500.00	.00	.00		Y			
		47,944.00	425.00	3,825.00	5,100.00	.00	.00	3,825.00		Y			
		60,284.00	875.00	7,749.00	10,374.00	.00	.00	7,749.00		Y			
		61,190.00	1,125.00	8,125.02	11,500.02	8,125.02	.00	.00		Y			11/00
		39,773.00	800.00	7,200.00	9,600.00	.00	.00	7,200.00		Y			
		34,930.00	200.00	1,800.00	2,400.00	1,800.00	.00	.00		Y			
		35,739.00	300.00	2,700.00	3,600.00	2,700.00	.00	.00		Y			
		41,123.00	833.00	7,497.00	9,996.00	.00	.00	7,497.00		Y			
		50,070.68	250.00	2,250.00	3,000.00	2,250.00	.00	.00		Y			
		56,753.00	200.00	1,800.00	2,400.00	1,800.00	.00	.00		Y			
		52,463.00	833.00	7,497.00	9,996.00	7,497.00	.00	.00		Y			
		59,778.00	1,040.00	9,360.00	12,480.00	9,360.00	.00	.00		Y			10/00
		54,646.00	600.00	5,400.00	7,200.00	5,400.00	.00	.00		Y			
		52,904.00	833.33	7,499.97	9,999.96	7,499.97	.00	.00		Y			
		32,740.00	250.00	2,150.00	2,700.00	2,150.00	.00	.00		Y			
		61,076.00	500.00	4,500.00	6,000.00	4,500.00	.00	.00		Y			
		25,127.47	100.00	600.00	900.00	600.00	.00	.00		Y			
		38,916.00	200.00	1,800.00	2,400.00	1,800.00	.00	.00		Y			
		44,236.00	200.00	1,800.00	2,400.00	1,800.00	.00	.00		Y			
		28,324.00	150.00	1,350.00	1,800.00	1,350.00	.00	.00		Y			
		73,076.00	300.00	2,700.00	3,600.00	2,700.00	.00	.00		Y			

THE CALIFORNIA STATE UNIVERSITY
 TAX SHELTER AND DEFERRED COMP DEDUCTIONS
 DEDUCTION DETAIL BY EMPLOYEE NAME
 PIMS REPORT PDC5214-1
 DATA FOR BUSINESS MONTH: 00/00
 TAX YEAR: 2000

SSA	POSITION NUMBER	PAY PERIOD	DED/ORG	CARRIER	CONTRIBUTION AMOUNT
		08/00	029-401	SAVINGS PLUS 401K PLANS	750.00
		08/00	029-457	SAVINGS PLUS 457 PLANS	100.00
		08/00	029-457	SAVINGS PLUS 457 PLANS	100.00
		08/00	026-020	OPPENHEIMER INVESTORS SERVICES INC	833.00
		08/00	027-071	VARIABLE ANNUITY LIFE INSURANCE CO	150.00
		08/00	027-085	SECURITY FIRST GROUP	329.00
		08/00	026-054	AMERICAN FUND DISTRIBUTORS, INC.	889.00
		08/00	029-401	SAVINGS PLUS 401K PLANS	150.00
		08/00	026-023	FIDELITY INVESTMENTS	400.00
		04/00	026-025	PUTNAM FINANCIAL SERVICES INC.	206.10
		08/00	026-079	NATIONAL HEALTH INSURANCE COMPANY	200.00
		08/00	029-457	SAVINGS PLUS 457 PLANS	50.00
		08/00	026-020	OPPENHEIMER INVESTORS SERVICES INC	100.00
		08/00	026-103	GREAT AMERICAN RESERVE INSURANCE CO	600.00
		08/00	026-020	OPPENHEIMER INVESTORS SERVICES INC	200.00
		08/00	026-029	METROPOLITAN LIFE INSURANCE COMPANY	500.00
		08/00	026-020	OPPENHEIMER INVESTORS SERVICES INC	250.00
		08/00	026-025	PUTNAM FINANCIAL SERVICES INC.	250.00
		08/00	026-020	OPPENHEIMER INVESTORS SERVICES INC.	250.00
		08/00	027-050	NORTHERN LIFE INSURANCE COMPANY	400.00
		08/00	026-014	NATIONWIDE LIFE INSURANCE COMPANY	100.00
		08/00	026-079	NATIONAL HEALTH INSURANCE COMPANY	589.00
		08/00	029-401	SAVINGS PLUS 401K PLANS	100.00
		08/00	027-094	GREAT AMERICAN LIFE INSURANCE CO	50.00
		08/00	026-063	MASSACHUSETTS FINANCIAL SERVICES	800.00
		08/00	027-066	TEACHERS INS AND ANNUITY ASSN/CREF	100.00
		08/00	029-401	SAVINGS PLUS 401K PLANS	425.00
		08/00	029-401	SAVINGS PLUS 401K PLANS	875.00
		08/00	026-025	PUTNAM FINANCIAL SERVICES INC.	1,125.00
		08/00	029-401	SAVINGS PLUS 401K PLANS	800.00
		08/00	027-066	TEACHERS INS AND ANNUITY ASSN/CREF	200.00
		08/00	027-059	SECURITY BENEFIT GROUP OF COMPANIES	300.00
		08/00	029-401	SAVINGS PLUS 401K PLANS	833.00
		08/00	026-054	AMERICAN FUND DISTRIBUTORS, INC.	200.00
		08/00	026-040	GENERAL AMERICAN LIFE INS. CO.	50.00
		08/00	027-028	AMERICAN EXPRESS FINANCIAL ADVISORS	200.00
		08/00	026-086	ALLIANCE FUND DISTRIBUTORS, INC.	237.00
		08/00	026-054	AMERICAN FUND DISTRIBUTORS, INC.	596.00
		08/00	026-023	FIDELITY INVESTMENTS	1,040.00
		08/00	026-020	OPPENHEIMER INVESTORS SERVICES INC	

ATTACHMENT #3

ATTACHMENT #4

08/31/00 A70 01

THE CALIFORNIA STATE UNIVERSITY
 TAX SHELTERED ANNUITY PAYROLL DEDUCTIONS
 DEDUCTION DETAIL BY EMPLOYEE NAME
 PIMS REPORT PDC9210-1A
 DATA FOR BUSINESS MONTH: 08/00

ROUTE TO: PAYROLL OFFICER

01 CHNCLR OFF

NAME	SSA NUMBER	AGY	UNIT	PAY PERIOD	DEDUCTN ID	TSA AMOUNT	DEF COMP AMOUNT	WARRANT NUMBER
	166		792	0	08/00 026-020	833.00	.00	
	166		768	0	08/00 027-071	150.00	.00	
	166		352	0	08/00 027-085	325.00	.00	
	166		302	0	08/00 026-054	889.00	.00	
	166		401	0	08/00 026-023	400.00	.00	
	870		392	0	04/00 026-025	206.10	.00	
	166		331	0	08/00 026-079	200.00	.00	
	166		107	0	08/00 026-020	100.00	.00	
	166		166	0	08/00 026-102	600.00	.00	
	870		159	0	08/00 026-020	200.00	.00	
	166		265	0	08/00 026-029	500.00	.00	
	166		652	0	08/00 026-020	250.00	.00	
	166		780	0	08/00 026-025	250.00	.00	
					026-020	250.00	.00	
	166		755	0	08/00 027-050	400.00	.00	
	166		355	0	08/00 026-014	100.00	.00	
	166		106	0	08/00 026-079	569.00	.00	
	166		753	0	08/00 027-094	50.00	.00	
	166		654	0	08/00 026-063	800.00	.00	
	166		367	0	08/00 027-066	100.00	.00	
	166		318	0	08/00 026-025	1,125.00	.00	
	870		393	0	08/00 027-066	200.00	.00	
	166		403	0	08/00 027-059	300.00	.00	
	166		401	0	08/00 026-054	200.00	.00	
					026-040	50.00	.00	
	166		401	0	08/00 027-028	200.00	.00	
	166		720	0	08/00 026-066	237.00	.00	
					026-054	596.00	.00	
	166		720	0	08/00 026-023	1,040.00	.00	
	166		402	0	08/00 026-026	300.00	.00	
					026-020	300.00	.00	
	166		301	0	08/00 026-020	833.33	.00	
	166		310	0	08/00 027-094	250.00	.00	
	166		780	0	08/00 026-054	500.00	.00	
	770		661	0	08/00 027-094	100.00	.00	
	166		358	0	08/00 026-014	200.00	.00	
	166		755	0	08/00 026-079	50.00	.00	
					026-054	130.00	.00	
	870		171	0	08/00 026-107	50.00	.00	
					026-020	100.00	.00	
	166		302	0	08/00 027-028	300.00	.00	
	166		117	0	08/00 026-079	200.00	.00	
	166		303	0	08/00 026-020	250.00	.00	
	166		284	0	08/00 027-028	800.00	.00	

ATTACHMENT #5

08/31/00 A72 01

THE CALIFORNIA STATE UNIVERSITY
 TAX SHELTERED ANNUITY PAYROLL DEDUCTIONS
 SUMMARY BY CAMPUS, DEDUCTION CODE
 PIMS REPORT PDC5210-2B
 DATA FOR BUSINESS MONTH: 08/00

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ROUTE TO: PAYROLL OFFICER

01 CHNCLR OFF

DEDUCTION IDENTIFICATION	CARRIER	DEDUCTION AMOUNT	DED COUNT
026-014	NATIONWIDE LIFE INSURANCE COMPANY	1,230.00	4
026-020	OPPENHEIMER INVESTORS SERVICES INC	14,908.32	25
026-023	FIDELITY INVESTMENTS	19,305.66	28
026-025	PUTNAM FINANCIAL SERVICES INC.	4,876.90	7
026-026	INVESTCO FUNDS	500.00	2
026-029	METROPOLITAN LIFE INSURANCE COMPANY	350.00	2
026-031	FRANKLIN RESOURCES INC	889.00	1
026-040	GENERAL AMERICAN LIFE INS. CO.	50.00	1
026-047	INTEGRITY LIFE INSURANCE COMPANY	100.00	1
026-051	MUTUAL OF AMERICA LIFE INS CO	395.00	1
026-054	AMERICAN FUND DISTRIBUTORS, INC.	6,612.00	13
026-056	SUNAMERICA LIFE INSURANCE COMPANY	800.00	1
026-059	LIFE INS CO OF THE SOUTHWEST	1,782.00	2
026-060	PIONEER GROUP	1,000.00	1
026-063	MASSACHUSETTS FINANCIAL SERVICES	1,450.00	4
026-067	USAA INVESTMENT MANAGEMENT CO	2,006.06	4
026-079	NATIONAL HEALTH INSURANCE COMPANY	2,335.00	9
026-082	STRONG FUNDS	1,740.00	2
026-086	ALLIANCE FUND DISTRIBUTORS, INC.	1,137.00	3
026-096	GOLDEN STATE MUTUAL LIFE INS. CO.	150.00	1
026-099	USG ANNUITY AND LIFE COMPANY	350.00	1
026-100	FIDELITY AND GUARANTY LIFE INS CO	933.00	2

08/31/00 004 01

THE CALIFORNIA STATE UNIVERSITY
 TAX SHELTERED ANNUITY PAYROLL DEDUCTIONS
 EMPLOYEES BY CARRIER DEDUCTION
 PIMS REPORT PDCS210-1
 DATA FOR BUSINESS MONTH: 08/00

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ROUTE TO PAYROLL OFFICER

01 CHNCLR OFF

SSA NUMBER	NAME	AGENCY UNIT	PAY PERIOD	TSA AMOUNT	DEF COMP AMOUNT	WARRANT NUMBER
CODE: 027-071	CARRIER: VARIABLE ANNUITY LIFE INSURANCE CO					
		870 392	0 08/00	100.00		.00
		166 166	0 08/00	100.00		.00
		870 381	0 08/00	150.00		.00
		166 500	0 08/00	1,125.00		.00
		166 772	0 08/00	650.00		.00
		870 391	0 08/00	500.00		.00
				10,066.75		.00
				27		
CODE: 027-075	CARRIER: AMERICAN GENERAL ANNUITY INS CO					
		166 755	0 08/00	833.00		.00
				833.00		.00
				1		
CODE: 027-085	CARRIER: SECURITY FIRST GROUP					
		166 352	0 08/00	325.00		.00
		166 768	0 08/00	200.00		.00
		166 765	0 08/00	751.00		.00
		166 765	0 08/00	1,083.33		.00
		166 765	0 08/00	833.33		.00
		166 800	0 08/00	150.00		.00
				3,482.66		.00
				6		
CODE: 027-094	CARRIER: GREAT AMERICAN LIFE INSURANCE CO					
		166 755	0 08/00	50.00		.00
		166 310	0 08/00	250.00		.00
		770 661	0 08/00	100.00		.00
		166 755	0 08/00	50.00		.00
				450.00		.00
				4		