


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

**Date:** June 7, 2002 **Code: TECHNICAL LETTER  
HR/Benefits 2002-11**

**To:** Human Resources Directors  
Benefit Officers

**From:** Cathy Robinson   
Senior Director  
Human Resources Administration

**Subject:** **CIRS REPORTS FOR 403(b), 401(k) and 457 PLANS**

You were informed in Technical Letter HR/Benefits 2002-08 that the California tax code is now in compliance with the Federal Tax Code as amended by the Economic Growth and Tax Relief Reconciliation Act (EGTRRA) of 2001, allowing CSU employees to take advantage of the new provisions allowed by EGTRRA.

As a result of this conforming legislation, several reports that are currently available on the Campus Information Retrieval System (CIRS) have been updated to assist campuses with tracking the new contribution limits for 403(b), 401(k) and 457 plans as follows:

1. IRC Section 415© (percentage of compensation) and/or 402(g) (maximum elective deferral limit of \$11,000 per year) allow participants to contribute 100% of compensation or maximum \$11,000 per year;
2. IRC Section 402(g)(7) (also referred to as the “Catch Up Allowance for 403(b) Plans”) allows an additional contribution of \$3,000 per year, beyond the IRC Section 402(g) limit;
3. IRC Section 414(v) “Age 50 Catch Up Allowance” – allows eligible participants to contribute an additional \$1,000 to a 403(b) or 401(k) plan, and a 457 plan;
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. **G92: TSA and Deferred Compensation Deductions Tax Year-To-Date (YTD) Contributions**  
**Monthly Report Contains:**
  - Alpha Sort List of Employees

(Over)

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**Distribution:**

CSU Presidents  
Vice Chancellor, Human Resources  
Vice Presidents, Academic Affairs  
Vice Presidents, Administration  
Vice Presidents, Student Affairs

Payroll Managers  
Director, SOSS  
Employee Relations Designees

- SSN
  - Current Monthly Contribution
  - Year To Date Total Contributions
  - Projected Contributions for the Year
  - Flags for Concurrent Contributions To A 403(b), 401(k) and 457
  - Projected Date Participant Will Exceed Maximum Yearly Contribution,
  - Flag For Participants Who Will Reach Age 50 and Over By End of Tax Year
2. **G91: TSA and Deferred Compensation Deduction Totals Exceed \$916.66 Monthly Maximum**  
**Monthly Report Contains:**
- Alpha Sort List of Employees
  - SSN
  - Position Number
  - Pay Period
  - Amount of Monthly Contribution
  - Flags for 403(b), 401(k) and 457 Participation
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
  - Contribution Amounts

The following CIRS reports may also be useful:

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
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
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

Questions regarding this technical letter may be directed to Michelle Hamilton at (562) 951-4413. This technical letter is also available on the Human Resources Administration's web site at <http://www.calstate.edu/HRAdm/memos.shtml>.