**Section 1650.180 Filing and Payment Requirements**

a) All employers must file reports with the System including demographic, enrollment and earnings information, together with contributions required under Article 16 of the Illinois Pension Code (Code) [40 ILCS 5], on a pay-period basis.

b) Reports and contributions due for the month must be remitted to the System by the 10th day of the following month. Late contributions and filings will be assessed penalties prescribed by Section 16-155 of the Code, as determined by the System.

c) The employer's report shall be properly completed and shall report service, creditable earnings, and contributions in accordance with applicable laws and rules. The exact statutory amount of contributions must be:

1) deducted from the member's pay; and/or

2) paid on behalf of the member, based on the member's earnings each pay period.

d) Employers are required to file the report via the System's employer portal. All contributions and payments must be remitted to the System via electronic means.

e) Contributions for work performed during the fiscal year are due to the System by July 10 of the following fiscal year. Effective July 1, 2020, employers cannot accelerate the payment of contributions (i.e., send more than the statutory contribution rate) in order to meet the July 10 deadline. Rather, the employer must remit all contributions corresponding with each payroll occurring within that month. To be allowed to remit the appropriate contributions to TRS by the July 10 deadline, employers must report all payrolls that will cover the work performed during the fiscal year ended June 30, even if the members will be paid in July and August. The contributions due are based on the statutory rates in effect for the fiscal year of the report.

f) All employers are required to complete an Annual Certification/Annual Report via the System’s employer portal on or before August 15 of each year. Failure to complete the Annual Certification/Annual Report by the due date shall result in additional amounts due as prescribed by Section 16-155 of the Code.

(Source: Amended at 47 Ill. Reg. 9473, effective June 22, 2023)