### Monthly Remittance (ET-1515) Review

- Are all 12 months of remittances submitted to ETF? Review for consistency and reasonability.
- Is there a difference in two or more employment categories that offset each other?
- Is there a debit amount for earnings from any Monthly Remittance and no corresponding credit amount for the same month?
- Were contributions on earnings calculated and paid for all eligible employees including new employees?
- Were contributions made in error for ineligible employees? Example: Employees initially eligible who end up working fewer than 30 calendar days. Did the employer take a credit?
- Were contribution amounts made in the appropriate category if an employee is eligible in multiple categories?
- Were non-reportable lump sum payments included in the calculations for contributions?
- Were contributions for employees on temporary or total disability (worker's compensation) included in the monthly remittance reports?
- Were there terminated employees in the beginning of the year? Were contributions made on their behalf?

### Employee Transitions Review

- Has earnings data been verified for accuracy?
- Have all enrollments and transactions for newly eligible employees been submitted to ETF? Were earnings reported?
- Have earnings for employees receiving temporary or total disability (worker's compensation) been reported? Were actual earnings used, not disability payments?
- Were terminated employee earnings reported at the time of termination?
- Have there been terminations and rehires in the same year? If so, were the previously reported termination hours and earnings included in the annual earnings?
- Have there been hours and earnings reported as a result of a leave of absence periodic transaction being previously submitted and you have also included them on the annual report?
- Are terminations reported in the correct year (payroll lag)?
- Were there employees enrolled and contributing in more than one category and you reported all or part of the hours and earnings to both categories?
- Were previous year's retroactive contract settlements reported in the correct year?
- Are there duplicate entries?

### Reference

Reference: Chapter 10 – WRS Administration Manual ET-1127