

## Mark Up

### **REGULATION 104 - 1997 - EMPLOYER REPORTING - TIME AND FREQUENCY OF EMPLOYER AND EMPLOYEE CONTRIBUTIONS AND THE MONTHLY REPORT OF SERVICE AND EARNINGS:**

In accordance with ~~Act 299 of 1997~~ **Act 91 of 2015** (A.C.A. 24-4-202), the Board hereby adopts the following requirements for employer remittances and reporting. Employer and employee contributions shall be remitted **electronically** with appropriate **electronic** forms ~~furnished by APERS~~ **reporting via COMPASS -ESS (Employer Self Service)** and received by APERS within ~~10 calendar~~ **5 (five) business** days after the payroll ~~period ending~~ **processing** date.

Remittances ~~post marked within 9 calendar~~ **received within 5 (five) business** days after the payroll ~~period ending~~ **processing** date shall not be considered delinquent. The ~~monthly~~ retirement report of service and earnings, ~~either in paper form or~~ by electronic media, shall be submitted for receipt by APERS on or before the ~~tenth calendar~~ **fifth business** day of the ~~month next following the report month~~ **following payroll processing**. If the reports are submitted by mail, ~~either in paper form, tape, or disk, such reports will not be considered delinquent if postmarked by the ninth calendar day.~~