

**AMENDED ENFORCEMENT PROCEDURE  
 FOR PROMPT REPORTING AND PAYMENT**

As amended by the Retirement Board March 11, 2009

**WAGE AND SERVICE REPORTS** are due the 10<sup>th</sup> of the following month for wages paid, member contributions withheld and service rendered in the previous month, and are considered late (delinquent) if not received in the TGRS-MERS Office by the 20<sup>th</sup> of such following month. A Tribe that is delinquent shall be charged a \$250 **Late Report Penalty** for each delinquent month.

Participating Tribes shall be required to submit their monthly Wage and Service Reports electronically in a TGRS-MERS specified format. Those Tribes that do not will be charged a **Paper Report Processing Fee** of \$25 for less than 25 members, \$100 for more than 24 members but less than 100 members, and \$1 per member but not less than \$200 for 100 or more members each month the Tribe submits a paper report.

**MEMBER AND EMPLOYER CONTRIBUTIONS** are due the 20<sup>th</sup> of the following month for wages paid, member contributions withheld and service rendered in the previous month, and are considered late (delinquent) if not received in the TGRS-MERS Office (or TGRS-MERS designated depository) within 15 days of its due date. A Tribe that is delinquent shall be charged a **Late Payment Penalty** for each delinquent month according to the following schedule:

<i>Prior Schedule</i>		<i>Amended Schedule</i>	
<u><i>Delinquent Invoice Amount</i></u>	<u><i>Monthly Penalty</i></u>	<u><i>Delinquent Invoice Amount</i></u>	<u><i>Monthly Penalty</i></u>
<del>\$0 - \$1,000</del>	<del>\$50</del>	\$0 - \$10,000	\$25
<del>\$1,001 - \$10,000</del>	<del>\$100</del>	\$10,001 - \$50,000	\$50
<del>\$10,001 - \$100,000</del>	<del>\$250</del>	\$50,001 - 100,000	\$100
<del>\$100,001 +</del>	<del>\$500</del>	\$100,001 +	\$200

TGRS-MERS shall in writing advise the chief administrative officer and the governing body of a Tribe that is 60 or more days delinquent in remitting member and employer contributions and the consequences should contributions remain delinquent.

**Late Report Penalties, Late Payment Penalties and Paper Report Processing Fees** will be automatically deducted from a municipality's Reserve for Employer Contributions and Benefit Payments. The penalties and fees will be equally divided among the divisions in the reporting unit. (As an alternative, Tribes may be invoiced for these penalties.) The penalties and fees will be deposited into the Reserve for Expenses and Undistributed Income.

TGRS-MERS' Chief Financial Officer or Chief Executive Officer may waive the **Late Report Penalty** or **Late Payment Penalty** for extenuating circumstances.

This Amended Procedure shall have immediate effect, and amends the Procedure initially adopted March 10, 1999 (as revised November 12, 2003).