Public Records Data

Limitations and Disclaimers

Prepared June 2018 for Release of 2017 Data

Contents

INTRODUCTION

The Retirement Systems Division (RSD) within the Department of State Treasurer (DST) of the state of North Carolina is responsible for administering ten statutorily established retirement and fringe benefit plans, as authorized by the General Assembly of North Carolina, that the state provides for public employees. RSD administers these plans in cooperation with more than 1,100 public sector employers who submit monthly payroll contribution reports, as well as 1,900 emergency services agencies. These employers and emergency services agencies report data to RSD on behalf of more than 500,000 active members. Additionally, RSD provides monthly retirement benefits and services to more than 300,000 retirees and their beneficiaries in the North Carolina Retirement Systems.

One method of providing information and services to RSD's customers is through ORBIT, a web portal launched in 2007. While RSD has additional information beyond that contained in the ORBIT database, it is not feasible to extract and distribute it in the same manner as the data contained in ORBIT. For example, some of RSD's legacy records are only available on microfiche. Thus, all records contained in these datasets contain records extracted exclusively from the ORBIT database.

RSD's primary objective is to ensure the correct and expeditious payment of all benefits due to members of its various systems and programs and their beneficiaries; as such, the retirement data and records RSD maintains are used primarily for this purpose. The membership records maintained in ORBIT, on the other hand, are comprised almost entirely of employer-reported information. While this information is subject to a number of checks and audits, RSD does not systematically verify all employer-reported records or other information originating from external sources. Beyond those checks performed in the normal course of business, RSD is unable to evaluate or determine the accuracy of information provided by employers or other external contributors. It is therefore the sole responsibility of the external contributor to validate such records in case of inquiry.

While ORBIT is a state-of-the-art record-keeping system, some records contained therein were converted from legacy automated systems. Any records converted from these legacy systems are limited in their accuracy, consistency, and reliability by technological and other restrictions inherent in the original systems. Additionally, all retirement benefit calculations are subject to manual verifications, which may or may not be reflected in any dataset extracted from ORBIT.

These datasets were extracted from a database derived from the input of many users and many processes, both manual and automated. As such, while administrative checks have recently been implemented to improve the quality and consistency of the data, some records contained therein may be subject to changes, corrections, and errors that may or may not be reflected in the datasets. Each dataset represents a snapshot of how the data appeared in the database at the time of extraction. Information related to each dataset, as well as to any irregularities or systematic errors specific to the dataset, has been included in the sections below. Please note that, while every effort has been made to ensure the completeness of the list of disclaimers, RSD cannot guarantee that this list is exhaustive. RSD and DST assume no liability for any damages or losses of any kind arising out of, or in connection with, the use, viewing, distribution, or replication of these data, including (but not limited to) damages or

losses caused by inaccurate or out-of-date records in the datasets, or any other misinformation contained therein. No warranty of any kind, implied, expressed, or statutory, including (but not limited to) the warranties of non-infringement of third party rights, title, fitness for a particular purpose, and freedom from computer virus, is given with respect to the contents of these datasets. Please do not use these data without reading all documentation carefully. Please do not share these data, in whole or in part, without providing all relevant documentation.

GOVERNMENT RECORDS IN NORTH CAROLINA

Government records in North Carolina are generally public in nature. The public policy of the state of North Carolina, as established by the General Assembly, is to "provide that, as a general rule, the public would have liberal access to public records."

The North Carolina Public Records Law states that public records "shall mean all documents, papers, letters, maps, books, photographs, films, sound recordings, magnetic or other tapes, electronic data, processing records, artifacts, or other documentary material, regardless of physical form or characteristics, made or received pursuant to law or ordinance in connection with the transaction of public business by any agency of North Carolina or its subdivisions." For information to be confidential, a specific provision must be made in the law. The Public Records Project data release falls under these laws.

In Session Law 2016-108, the General Assembly found that the February 5, 2008, Attorney General's advisory opinion entitled "Advisory Opinion: Confidentiality of Retirement Benefit Information; Session Law 2007-508" concluded that information about retirement benefits was intended to be included among those records required to be maintained for public inspection by each department, agency, institution, commission, and bureau of the State and that, as a result, the Retirement Systems Division of the Department of the State Treasurer has made that information available for public inspection and examination. Further, in Session Law 2016-108, the General Assembly found that the interests of clarity required statutory language providing guidance to the Retirement Systems Division in determining and maintaining consistency as to what information should be made available about the retirement accounts of State and local employees. Consequently, G.S. § 128-33.1 and G.S. § 135-6.1 were enacted to those ends and to provide a transparent legal basis for the Division to provide this information.

DEFINITIONS

North Carolina Retirement and Disability Programs **–** Data regarding the following eleven programs are included in these datasets:
1. Teachers' and State Employees' Retirement System (TSERS): A retirement system established for the purpose of providing retirement allowances and other benefits for teachers and employees of the state of North Carolina.

2. <u>Local Governmental Employees' Retirement System (LGERS)</u>: A retirement system established for the purpose of providing retirement allowances and other benefits for employees of participating local governmental entities.
3. <u>Law Enforcement Officers' Retirement System (LEO)</u>: A retirement system established to provide a retirement, disability, and death benefit program for law enforcement officers. State law enforcement officers who were members of this retirement system were merged into the TSERS in 1985; local law enforcement officers who were members of this retirement system were merged into the LGERS in 1986.
4. <u>Consolidated Judicial Retirement System (CJRS)</u>: A retirement system established for the purpose of providing retirement allowances and other benefits for justices, judges, district attorneys, public defenders, the Director of Indigent Defense Services, and clerks of superior court of the General Court of Justice of North Carolina.
5. <u>Legislative Retirement System (LRS)</u>: A retirement system established to administer benefits for members of the North Carolina General Assembly who meet eligibility requirements.
6. <u>Legislative Retirement Fund (LF)</u>: A pension fund for members of the General Assembly that was replaced by the LRS and repealed in 1973**.**
7. <u>Register of Deeds' Supplemental Pension Fund (RDSPF)</u>: A pension fund established to provide supplemental pension benefits for all county Registers of Deeds who are retired from LGERS.
8. <u>Firefighters' and Rescue Squad Workers' Pension Fund (FRSPF)</u>: A pension fund established to provide pension allowances and other benefits for eligible firefighters and rescue squad workers who elect to become members of the fund.
9. <u>National Guard Pension Fund (NG)</u>: A pension fund established to provide a pension allowance to eligible members of the North Carolina National Guard who meet the statutory age and length of service requirements and who have been honorably discharged from the Guard.
10. <u>Disability Income Plan of North Carolina (DIPNC)</u>: A disability plan designed to provide equitable replacement income to eligible TSERS members and University of North Carolina Optional Retirement Program participants who become temporarily or permanently disabled prior to retirement.
11. <u>University of North Carolina Optional Retirement Program (ORP)</u>: An optional retirement program for eligible employees of state institutions of higher education who meet all eligibility requirements and elect to participate in ORP in lieu of TSERS.

Member – Any person included in the membership of one of the North Carolina Retirement and Disability Programs. Not all public employees are members. See statute references for details.
1. TSERS: G.S. § 135-1, § 135-3 and §135-4
2. LGERS: G.S. § 128-21 and § 128-24
3. LEO: G.S. § 143-166 through 143-166.04 (repealed in 1985)
4. CJRS: G.S. §135-55 and G.S. §135-58
5. LRS: G.S. §120-4.11 and G.S. §124-4.21
6. LF: G.S. §120-4.1 (repealed in 1973)
7. RDSPF: G.S. §161-50.1 and G.S. §161-50.4

8. FRSPF : G.S. §58-86-1 and G.S. §58-86-55 (In other RSD publications, the acronym "FRSWPF" is used to refer to the Firefighters' and Rescue Squad Workers' Pension Fund. The acronym "FRSPF" is used in ORBIT and therefore has been used consistently throughout this document to refer to this pension fund.)
9. NG: G.S. §127A-40
10. DIPNC: G.S. §135-103, G.S. §135-105 and G.S. §135-106
11. ORP: G.S. §135-5.1 and G.S. §135-5.4

Beneficiary – An individual, selected by the service-earning member, who is designated to continue receiving the member's recurring monthly benefit in the event of the member's death.

Survivor – An individual who, through familial relation to the service-earning member, is receiving the member's recurring monthly benefit after the member's death.

Alternate Payee – An individual designated to receive the service-earning member's recurring monthly benefit, in whole or in part, as mandated by court order.

Compensation – For the purposes of these datasets, "compensation" shall refer to all salaries and wages reported by employers, insofar as said wages are relevant for retirement purposes pursuant to the provisions of inclusion and exclusion in the applicable General Statutes for each pension fund. "Compensation" here shall also refer to all salaries and wages paid to rehired retirees, regardless of whether or not they are directly relevant for retirement purposes.

Membership – A record of an individual's service rendered and compensation earned as a member of one of the North Carolina Retirement and Disability Benefit Programs, as well as any additional service for which the member claims credit. A member may have multiple memberships. A member may not have any memberships associated with their person ID in cases where RSD does not maintain records of active membership, as is the case with National Guard memberships, or in cases where legacy records were not migrated into the ORBIT database following its implementation in 2007.

Benefit Account – A record of the benefit payments made by one of the North Carolina Retirement and Disability Benefit Programs to a member or to the survivor, beneficiary, or alternate payee of a member. Benefit payments of $0 are recorded for benefit accounts that are not associated with a recurring monthly benefit, but that may entitle the payee to participate in the Contributory Death Benefit (CDB) program or the North Carolina State Health Plan for Teachers and State Employees (SHP). An individual may have multiple benefit accounts.

DESCRIPTION OF DATASET 2017-01: Benefits Paid to Service-Earning Members

The file containing Dataset 2017-01 (Benefits Paid to Service-Earning Members) is a pipe-delimited ASCII text file. There are 291,751 rows in the file, each representing a benefit account. The dataset includes the benefit accounts associated with recurring monthly benefits that were paid to service-earning members in December of the report year.[1] This includes benefits paid from TSERS, LGERS, CJRS, LRS, LF, RDSPF, FRSPF, NG, and DIPNC.[2] This also includes ORP retirement benefit accounts associated with recurring monthly benefits payable in December of the report year. While RSD does not pay retirement benefits to ORP participants, ORBIT does contain records of ORP retirement benefit accounts because RSD is responsible for paying the retiree health insurance premiums from the SHP for eligible ORP retirees.[3,4,5] Supplemental pension payments paid from the Qualified Excess Benefit Arrangement (QEBA) are provided in a separate dataset (Dataset 2017-8) because they are not recorded in ORBIT.

COLUMN DESCRIPTIONS

The dataset includes the following 15 columns:
Note: *All data are formatted as text.*

ORDER	COLUMN NAME	FORMAT (all as text)	NUMBER EMPTY
1	Report Year	yyyy as text	0
2	Person ID	text	0
3	First Name	text	0
4	Middle Name	text	31,299
5	Last Name	text	0
6	Age	number as text	0
7	Retirement System	text	0
8	Effective Date	mm/yyyy as text	0
9	Benefit Amount	0.00 as text	0
10	Last Contribution Date	mm/dd/yyyy as text	127,850
11	Membership Begin Date	mm/dd/yyyy as text	12,446
12	First Service Earned Date	mm/dd/yyyy as text	126,294
13	First Enrollment Date	mm/dd/yyyy as text	126,340
14	First Employment Date	mm/dd/yyyy as text	155,490
15	SHP Eligibility Estimation Date	mm/dd/yyyy as text	207,103

A description of each column in the dataset is provided below. Please be sure to read each of the disclaimers at the end of this section carefully for further information regarding the nature of the data columns, the extraction process, and any potential irregularities, inconsistencies, or errors contained in the dataset.

MEMBER & BENEFIT INFORMATION

1) *Report Year*
The Report Year indicates the year for which data are extracted from the database.

2) *Person ID*

Person ID is a unique identifier assigned to each individual member that was created for the public record datasets. This identifier is used exclusively for this public records database extract and cannot be linked to any confidential or personally identifiable information beyond that deemed to be public record. This identifier may be used to track individuals both over time and across datasets.[6] There are 282,257 unique Person ID values in the dataset. Person ID values consist of a string composed of the character "P" followed by a sequence of digits, and are formatted as text.

3) *First Name*

The "First Name" column represents the first name of the individual member associated with the benefit account appearing in the dataset.

4) *Middle Name*

The "Middle Name" column represents the middle name of the member associated with the benefit account appearing in the dataset. A middle initial may appear in lieu of the member's full middle name.

5) *Last Name*

The "Last Name" column represents the last name of the member associated with the benefit account appearing in the dataset.

6) *Age*

The "Age" column represents the member's age, in years, calculated as of December 31st of the report year for all living members. For deceased members, age is calculated as of the member's date of death.[7]

7) *Retirement System*

The "Retirement System" column represents the retirement system under which a member received a recurring monthly benefit associated with the benefit account appearing in the dataset. Record counts by retirement system appear in the table below.

Retirement System	Number of Records	Percentage
TSERS	206,576	71%
LGERS	62,099	21%
FRSPF	13,955	5%
NG	4,580	2%
ORP	3,676	1%
CJRS	529	<1%
LRS	235	<1%
RDSPF	99	<1%
LF	2	<1%
Grand Total	**291,751**	**100%***

*The values in the "Percentage" column may sum to greater than 100% due to rounding.

8) *Effective Date*

The Effective Date represents the month and year when the benefit account became effective.[8]

9) *Benefit Amount*
The Benefit Amount is the dollar amount of the recurring monthly benefit paid in December of the report year that is associated with the benefit account appearing in the dataset.[9,10,11]

LINKED MEMBERSHIPS
The following five columns come from membership records. These columns are only populated when a single membership could be matched to the benefit account.[12] Some membership records from prior to October 2007 were not migrated into ORBIT. RSD does not maintain separate records for NG or RDSPF memberships. Thus, the following five columns will not contain data for NG or RDSPF benefit accounts: Last Contribution Date; Membership Begin Date; First Service Earned Date; Enrollment Date; First Employment Date.

10) *Last Contribution Date*
The Last Contribution Date is the end date of the most recent pay period, prior to the end of the report year, for which RSD received a contribution toward the membership associated with the benefit account.[13,14]

MEMBERSHIP BEGIN DATES
ORBIT records several dates that approximate the date when a member began accruing service in the North Carolina Retirement and Disability Benefit Program from which they earned a benefit. For most members, the Membership Begin Date is the most salient value, but the four other dates are provided for validation.

11) *Membership Begin Date*
The Membership Begin Date is the first date of the membership associated with the benefit account.[15,16]

12) *First Service Earned Date*
The begin date of the earliest pay period during which a member earned service toward the membership associated with the benefit account.[17,18]

13) *First Enrollment Date*
The earliest begin date of the membership associated with the benefit account, as recorded in the account's enrollment history.[19]

14) *First Employment Date*
The earliest employment date, reported by the member's employer, when a member became eligible to earn service credit toward the membership associated with the benefit account.[20,21]

15) *SHP Eligibility Estimation Date*
The value in the "SHP Eligibility Estimation Date" column represents the date used to determine the amount paid from the Retiree Health Benefit Trust toward an individual's health care premium.[22]

The SHP Eligibility Estimation Date is a calculated date used in conjunction with numerous other factors to determine whether further investigation or inquiry is required in determining a member's eligibility for retiree health benefits. This date is an estimate used administratively to reduce the time and

resources spent determining eligibility for retiree health benefits. Eligibility for the benefit is informed by these data, but RSD staff does not rely solely on this date.

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[1] A service-earning member is a member who earned the benefit through previous employment with a participating employer in one of the North Carolina Retirement and Disability Programs. Benefit accounts associated with benefits paid to survivors, beneficiaries, or alternate payees are not included.

[2] Benefits paid from DIPNC are shown as being paid under the parent retirement system (TSERS or ORP) of which the individual is a member.

[3] RSD pays monthly disability benefits to disabled members of the Optional Retirement Plan through DIPNC. These benefits accounts are included in the dataset.

[4] Benefit accounts that became effective in December of the report year, but were first paid after the December benefit payroll cutoff, are not included in the dataset because these late payments are recorded as retroactive payments.

[5] A benefit account may appear in this dataset even if the payment made in December has since been cancelled, contested, or recovered.

[6] If an individual's Social Security Number changes in the ORBIT database for any reason, RSD must assign this individual a new account, and thus, a new Person ID. As such, a few individuals in the dataset may have multiple Person ID values; since these Person ID values are not linked in any way, it is not possible to track these individuals over time.

[7] A member's age is calculated using date of death only in instances where the member's death is reported to RSD before January 1st of the year following the report year. If a deceased member's date of death is reported after December 31st of the report year, then the member's age is calculated as of December 31st of the report year.

[8] An effective date of 01/01/1900 was used as a placeholder for incomplete data during ORBIT implementation.

[9] This represents the benefit amount paid after required statutory offsets.

[10] Any adjustments to the benefit amount made after the December payment are not reflected in the dataset.

[11] Some benefit accounts appearing in the dataset may have a benefit amount value of $0. Although these benefit accounts were eligible to receive a recurring monthly benefit in December of the report year, the benefit amount may have a value of $0 in any of the following instances:
   a) The monthly benefit is paid by the ORP, and RSD does not maintain records of the amount paid.
   b) The benefit amount has been reduced to $0 due to required statutory offsets or due to the payment option elected by the member.
   c) The full benefit amount is being paid to an alternate payee by court order.
   d) The benefit paid in December was paid from the Qualified Excess Benefit Arrangement (QEBA) fund. The supplemental pension payments from the QEBA are provided in a separate dataset (2017-8) because they are not recorded in ORBIT.

[12] Very few membership matches are available for FRSPF benefit accounts with an effective date prior to 6/1/2008 due to data limitations.

[13] This pay period end date is an estimate of the member's last day of work in a contributing position prior to receiving a benefit. Contributions reported with annual leave payments, which may be paid after retirement, are excluded. However, a member's last contribution date could fall after the member's actual last day of work if a member terminates employment prior to the end of the pay period, or if an employer makes an adjustment to their contribution after the employee has terminated employment.

[14] The most recent contribution made by either the employee or the employer is used to determine the last contribution date. RSD does not receive employee contributions for ORP memberships, and employer contribution records were not systematically transferred to ORBIT; therefore, many ORP membership accounts do not have employer contribution records prior to 9/1/2007. When no contribution records are available, this value is empty.

[15] For a member with multiple closed retired memberships in the same system, the membership begin date, as it appears in the dataset, is the membership begin date of the most recently opened account that is now retired.

[16] A membership begin date of 01/01/1900 was used as a placeholder for incomplete data when data were imported from the legacy mainframe computer into the ORBIT database.

[17] For FRSPF benefit accounts, the value found in the First Service Earned Date column is the earliest report date when an employer or employee made a contribution for the membership associated with the FRSPF benefit account. (In the FRSPF, contributions may be made as late as March 31st for service earned in the preceding calendar year.)

[18] ORBIT does not contain service history prior to 1/1/1988 for ORP memberships, except in cases where the ORP membership is combined with a TSERS membership.

[19] The enrollment history includes the dates when an employer reports a change in a member's position, classification, or employer within the same retirement system. Each change associated with the membership will have its own enrollment date. The enrollment date, as it appears in the dataset, is the earliest enrollment date appearing in a member's enrollment history for the membership associated with the benefit account.

[20] Local employers that require a waiting period before a member can accrue service credit report the actual start date of eligible employment.

[21] Employers began reporting employment dates in September 2007. Therefore, the earliest date available will be a date reported by an employer for which the member worked after 9/1/2007.

[22] SHP Eligibility Estimation Date may be available for some benefit accounts that became effective or were updated after 2007 and for which RSD had a business reason to conduct the calculation necessary to determine the value. RSD only has a business reason to perform this calculation for benefit accounts that may entitle the benefit recipient to retiree health benefits from the SHP.

DESCRIPTION OF DATASET 2017-02: Compensation History for Benefit Recipients

The file containing Dataset 2017-02 (Compensation History for Benefit Recipients) is a pipe-delimited ASCII text file. There are 4,012,748 rows in the file, each representing an aggregated record of an individual's compensation history.

Dataset 2017-02 is composed of annual compensation records for all individuals meeting the criteria to appear in Dataset 2017-01. This includes all service-earning members who received a recurring monthly benefit in December of the report year.[1] All individuals meeting the criteria to appear in Dataset 2017-01, including those who do not have compensation records in the database for a given membership, will appear in Dataset 2017-02.

For those individuals without compensation records for a given membership, only the following columns will be populated: Report Year, Person ID, First Name, Middle Name, Last Name, Membership ID, Retirement System, Membership Begin Date, and Last Contribution Date.[2]

Compensation records consist of all salary history and other information related thereto, given all other information remains constant. Compensation records are aggregated along the following columns: Membership ID, Retirement System, Salary Year, Agency Number, Agency Name, Employee Category, and Job Classification. Thus, each row will represent salary information that:

- is associated with a distinct membership in one of the North Carolina Retirement Systems;
- was paid by a single agency during the salary year appearing in that same row;
- corresponds with the period during which the member occupied the position indicated by the "Job Classification" column; and
- corresponds with the period during which the member's position was classified by the value appearing in the "Employee Category" column in that same row.

An individual will have multiple compensation records for a single year if he or she worked for multiple employers, occupied multiple positions, or if the employer reported the individual under multiple classifications during the year. Individuals without any memberships associated with their Person ID will appear only once in this dataset. For these individuals, only the following columns will be populated: Report Year, Person ID, First Name, Middle Name, and Last Name.[3]

COLUMN DESCRIPTIONS

The dataset includes the following 22 columns:

Note: *All data are formatted as text.*

ORDER	COLUMN NAME	FORMAT (all as text)	NUMBER EMPTY
1	Report Year	yyyy as text	0
2	Person ID	text	0
3	Membership ID	text	2,751
4	First Name	text	0
5	Middle Name	text	519,973
6	Last Name	text	0
7	Retirement System	text	2,751
8	Membership Begin Date	mm/dd/yyyy as text	2,751
9	Last Contribution Date	mm/dd/yyyy as text	369,860
10	Salary Year	yyyy as text	240,503
11	Agency Number	number as text	240,503
12	Agency Name	text	240,518
13	Employee Category	text	240,503
14	Job Classification	text	2,893,798
15	Total Salary	0.00 as text	240,503
16	Regular Salary	0.00 as text	240,503
17	Overtime Pay	0.00 as text	240,503
18	Bonus Pay	0.00 as text	240,503
19	Annual Leave Pay	0.00 as text	240,503
20	Summer Pay	0.00 as text	240,503
21	Annual Longevity Pay	0.00 as text	240,503
22	Other Pay	0.00 as text	240,503

A description of each column in the dataset is provided below. Please be sure to read each of the disclaimers at the end of this section carefully for further information regarding the nature of the data columns, the extraction process, and any potential irregularities, inconsistencies, or errors contained in the dataset.

1) *Report Year*

The Report Year indicates the year for which data are extracted from the database.

2) *Person ID*

Person ID is a unique identifier assigned to each individual member that was created for the public record datasets. This identifier is used exclusively for this public records database extract, and cannot be linked to any confidential or personally identifiable information beyond that deemed to be public record. This identifier may be used to track individuals both over time and across datasets.[4] There are 282,257 unique Person ID values in the dataset. Person ID values consist of a string composed of the character "P" followed by a sequence of digits, and are formatted as text.

3) *Membership ID*

Membership ID is a unique identifier for each membership appearing in the dataset. Membership ID values consist of a string composed of the character "M" followed by a sequence of digits, and are formatted as text.

4) *First Name*

The "First Name" column represents the first name of the individual member associated with the membership appearing in the dataset.

5) *Middle Name*

The "Middle Name" column represents the middle name of the member associated with the membership appearing in the dataset. A middle initial may appear in lieu of the member's full middle name.

6) *Last Name*

The "Last Name" column represents the last name of the member associated with the membership appearing in the dataset.

7) *Retirement System*

The "Retirement System" column represents the retirement system associated with the membership appearing in the dataset.[5] Record counts by retirement system appear in the table below.

Retirement System	Number of Records	Percentage
TSERS	2,974,444	74%
LGERS	937,676	23%
ORP	64,952	2%
FRSPF	17,771	<1%
LEO	7,298	<1%
CJRS	5,546	<1%
LRS	1,889	<1%
RDSPF	421	<1%
Empty	2,751	<1%
Grand Total	**4,012,748**	**100%***

*The values in the "Percentage" column may sum to greater than 100% due to rounding.

8) *Last Contribution Date*

The "Last Contribution Date" column indicates the end date of the most recent pay period, prior to the end of the report year, for which RSD received a contribution toward the membership appearing in the dataset.[6,7]

9) *Membership Begin Date*

The "Membership Begin Date" indicates the first date of the membership appearing in the dataset.[8]

10) *Salary Year*

The "Salary Year" column corresponds with the year during which the compensation was earned by the member.[9,10]

11) *Agency Number*

The "Agency Number" column indicates the unique system number that identifies each employer.

12) *Agency Name*

The "Agency Name" column indicates the name corresponding with the agency number identifying the employer responsible for payment of the compensation reported in the records appearing in the dataset.

13) *Employee Category*

The "Employee Category" column indicates the membership category reported by the employer. These membership categories are used to assist RSD with administering the various rule sets associated with each membership category within a single retirement system. These rule sets may include membership eligibility, contribution reporting guidelines, or benefit calculation and payment rules. The following Employee Categories may appear in this column: Law Enforcement Officer, Firefighter/Rescue Squad Worker, and General.[11]

14) *Job Classification*

The "Job Classification" column indicates the class of work in which the member was employed.[12] Record counts by job classification appear in the table below.

Job Classification	Number of Records	Percentage*
Empty	2,893,798	74%
ABC Officer	67	<1%
Administrative	133,184	3%
ALE Officer	132	<1%
Deputy Sheriff	15,353	<1%
Desk Job Personnel	36	<1%
Education Professionals	361,861	8%
Educational Administrative Support Personnel	35,682	1%
Educational Executives	2,396	<1%
Educational Management	24,574	1%
Educational Support Personnel	81,301	2%
Firemen	6	<1%
Government Officials	8,579	<1%
Health Care Professionals	23,433	1%
House Speaker - Senate President	5	<1%
Jailer (Certified)	3,148	<1%
Laborers	11	<1%
Law Enforcement Officers	17	<1%
Local Firefighters	12,770	<1%
Majority Leaders - Minority Leaders	8	<1%
Police Officer	42,665	1%
Professionals	127,890	3%
Protective Services (Non-Certified)	7,348	<1%
Public Safety Officer	2,114	<1%
Rescue Worker	5,291	<1%
Revenue Enforcement Officer	60	<1%
SBI Agents	5	<1%
Sheriff	536	<1%
SHP Trooper	5,705	<1%
Skilled Labor	53,196	1%
Social Service Professionals	28,518	1%
Teachers	102	<1%
Technical and Trades	71,447	2%
University Agricultural (AG) Extension	329	<1%
University and Community College Executives	6,439	<1%
University and Community College Management	15,760	<1%
University and Community College Professionals	47,031	1%
Wildlife Officer	1,951	<1%

15) *Total Salary*

The "Total Salary" column indicates the sum of all compensation paid to a member during the salary year indicated in the "Salary Year" column, given that the Membership ID, Retirement System, Agency Number, Agency Name, Employee Category, and Job Classification columns also remain constant.[13] The value in the "Total Salary" column represents the most accurate figure available of a member's total compensation for the given salary year, job classification, etc. All other salary types (e.g. "Overtime Pay," "Annual Leave Pay," etc.) are subject to significant variation. The Retirement System does not verify these salary types in the normal course of business.[14,15]

16) *Regular Salary*

The "Regular Salary" column indicates the pay amount, reported to the retirement system by the employer using the pay type code, "REG," typically corresponding with compensation related to service rendered for which the member earned creditable retirement service based on the member's salary. This salary also typically corresponds with compensation paid as part of the member's contract salary. Please see endnote 14 for further details regarding Pay Type Codes.

17) *Overtime Pay*

The "Overtime Pay" column indicates the pay amount, reported with the pay type code, "OVERTIME," that a member earned for overtime hours worked. Please see endnote 14 for further details regarding Pay Type Codes.

18) *Annual Leave Pay*

The "Annual Leave Pay" column indicates the pay amount reported with the pay type "ANNLEAVE," typically corresponding with payments to members for the balance of unused leave upon termination. Please see endnote 14 for further details regarding Pay Type Codes.

19) *Summer Pay*

The "Summer Pay" column indicates the pay amount reported with the pay type "SUMMERPAY," typically corresponding with non-contract compensation earned outside of the member's normal contract period. Please see endnote 14 for further details regarding Pay Type Codes.

20) *Annual Longevity Pay*

The "Annual Longevity Pay" column indicates the pay amount reported with the pay type "ANNLONG," typically corresponding with annual longevity payments. These payments may be reported on either an annual basis or when the member terminates. Please see endnote 14 for further details regarding Pay Type Codes.

21) *Other Pay*

The "Other Pay" column indicates the pay amount reported with any pay type code other than those listed above. Please see endnote 14 for further details regarding Pay Type Codes.

[1] A service-earning member is a member who earned the benefit through previous employment with a participating employer in one of the North Carolina Retirement Systems. Benefit accounts associated with benefits paid to survivors, beneficiaries, or alternate payees are not included.

[2] The columns "Membership Begin Date" and "Last Contribution Date" may be empty if these values are missing in the ORBIT database.

[3] A service-earning member who is in receipt of a benefit may not have membership and/or compensation records because RSD does not maintain NG membership records or FRSPF compensation records, and some records from prior to September 2007 were not migrated into ORBIT.

[4] If an individual's Social Security Number changes in the ORBIT database for any reason, RSD must assign this individual a new account, and thus, a new Person ID. As such, a few individuals in the dataset may have multiple Person ID values; since these Person ID values are not linked in any way, it is not possible to track these individuals over time.

[5] County Registers of Deeds are members of both LGERS and RDSPF. RSD does not maintain separate RDSPF membership records; all relevant Register of Deeds employment information is included as part of a member's LGERS membership. Compensation paid to a county Register of Deeds was not differentiated from compensation paid to a general LGERS member until September 2007. All information about memberships identified as RDSPF in this dataset is determined by the LGERS membership that includes the Register of Deeds compensation record.

[6] This pay period end date is an estimate of the member's last day of work in a contributing position prior to the end of the report year. Contributions reported with annual leave payments, which may be paid after termination, are excluded. However, a member's last contribution date could fall after the member's actual last day of work if a member terminates employment prior to the end of the pay period, or if an employer makes an adjustment to their contribution after the employee has terminated employment.

[7] The most recent contribution made by either the employee or the employer is used to determine the last contribution date. RSD does not receive employee contributions for ORP memberships and employer contribution records were not systematically transferred to ORBIT; therefore many ORP membership accounts do not have employer contribution records prior to 9/1/2007. When no contribution records are available, this value is empty.

[8] A membership begin date of 01/01/1900 was used as a placeholder for incomplete data that were imported from the legacy mainframe computer into the ORBIT database.

[9] Compensation is deemed to be earned during a given Salary Year when the end date of the pay period during which the compensation was earned falls within the Salary Year.

[10] ORBIT does not contain compensation history prior to 1/1/1988 for ORP memberships.

[11] The category is reported by the employer and may change from month to month. Records that were reported prior to the implementation of ORBIT's membership category reporting feature in late 2009, or those records for which the employer did not report a category, are listed as "General" in the dataset.

[12] RSD does not have a statutory mandate to maintain job classification records. The job classification data was provided by employers, and may not be current or reliable. Additionally, the "Job Classification Code" feature of employer reporting in ORBIT was not made available to employers until late in 2009. The adoption and implementation of this feature across the many employers participating in the relevant retirement systems has been gradual.

[13] Please note that the compensation data in ORBIT does not necessarily include all compensation paid by a participating agency. Compensation paid to employees who are not members and compensation that is not subject to retirement (e.g. severance payments) may not be included. Please see the definition of "member" on page 4 and the definition of "compensation" on page 5 for more information.

[14] The "Pay Type Code" feature of employer reporting in the ORBIT database (related to the type of compensation reported by employers, which distinguishes the various "Salary Types" appearing in this dataset) was not made available to employers until late in 2009. The adoption and implementation of this feature across the many employers participating in the relevant retirement systems has been gradual. In general, the Retirement System does not have a business reason to verify the accuracy or correct usage of the various Pay Type Codes reported by participating employers, and, as such, RSD cannot guarantee the accuracy of compensation records for any given Pay Type Code.

DESCRIPTION OF DATASET 2017-03: Compensation History for Actively Employed Members

The file containing Dataset 2017-03 (Compensation History for Actively Employed Members) is a pipe-delimited ASCII text file. There are 3,624,398 rows in the file, each representing an aggregated record of an individual's compensation history.

Dataset 2017-03 is composed of annual compensation records for all members of the North Carolina Retirement Systems who were actively employed by an agency participating in one of the North Carolina Retirement Systems in December of the report year. This includes all members who contributed to the retirement systems, or whose employer contributed to the retirement systems on their behalf, in December of the report year.[1,2] All individuals meeting the criteria to appear in Dataset 2017-01 and Dataset 2017-02 (in other words, those members who received a recurring monthly benefit in December of the report year) are excluded from Dataset 2017-03.

For those individuals without compensation records for a given membership, only the following columns will be populated: Report Year, Person ID, Membership ID, First Name, Middle Name, Last Name, Retirement System, Membership Begin Date, and Last Contribution Date.[3,4]

Compensation records consist of all salary history and other information related thereto, given all other information remains constant.[5] Compensation records are aggregated along the following columns: Membership ID, Retirement System, Salary Year, Agency Number, Agency Name, Employee Category, and Job Classification. Thus, each row will represent salary information that:

- is associated with a distinct membership in one of the North Carolina Retirement Systems;
- was paid by a single agency during the salary year appearing in that same row;
- corresponds with the period during which the member occupied the position indicated by the "Job Classification" column; and
- corresponds with the period during which the member's position was classified by the value appearing in the "Employee Category" column in that same row.

An individual will have multiple compensation records for a single year if he or she worked for multiple employers, occupied multiple positions, or if the employer reported the individual under multiple classifications during the year.

COLUMN DESCRIPTIONS

The dataset includes the following 23 columns:

Note: *All data are formatted as text.*

ORDER	COLUMN NAME	FORMAT (all as text)	NUMBER EMPTY
1	Report Year	yyyy as text	0
2	Person ID	text	0
3	Membership ID	text	0
4	First Name	text	0
5	Middle Name	text	536,077
6	Last Name	text	0
7	Age	number as text	0
8	Retirement System	text	0
9	Membership Begin Date	mm/dd/yyyy as text	14
10	Last Contribution Date	mm/dd/yyyy as text	62,091
11	Salary Year	yyyy as text	88,061
12	Agency Number	number as text	88,061
13	Agency Name	text	88,061
14	Employee Category	text	88,061
15	Job Classification	text	100,357
16	Total Salary	0.00 as text	88,061
17	Regular Salary	0.00 as text	88,061
18	Overtime Pay	0.00 as text	88,061
19	Bonus Pay	0.00 as text	88,061
20	Annual Leave Pay	0.00 as text	88,061
21	Summer Pay	0.00 as text	88,061
22	Annual Longevity Pay	0.00 as text	88,061
23	Other Pay	0.00 as text	88,061

A description of each column in the dataset is provided below. Please be sure to read each of the disclaimers at the end of this section carefully for further information regarding the nature of the data columns, the extraction process, and any potential irregularities, inconsistencies, or errors contained in the dataset.

1) *Report Year*

The Report Year indicates the year for which data are extracted from the database.

2) *Person ID*

Person ID is a unique identifier assigned to each individual member that was created for the public record datasets. This identifier is used exclusively for this public records database extract, and cannot be linked to any confidential or personally identifiable information beyond that deemed to be public record. This identifier may be used to track individuals both over time and across datasets.[6] There are 446,753 unique Person ID values in the dataset. Person ID values consist of a string composed of the character "P" followed by a sequence of digits, and are formatted as text.

3) *Membership ID*

Membership ID is a unique identifier for each membership appearing in the dataset. Membership ID values consist of a string composed of the character "M" followed by a sequence of digits, and are formatted as text.

4) *First Name*

The "First Name" column represents the first name of the individual member associated with the membership appearing in the dataset.

5) *Middle Name*

The "Middle Name" column represents the middle name of the member associated with the membership appearing in the dataset. A middle initial may appear in lieu of the member's full middle name.

6) *Last Name*

The "Last Name" column represents the last name of the member associated with the membership appearing in the dataset.

7) *Age*

The "Age" column represents the member's age, in years, calculated as of December 31st of the report year for all living members. For deceased members, age is calculated as of the member's date of death.[7]

8) *Retirement System*

The "Retirement System" column represents the retirement system associated with the membership appearing in the dataset.[8] Record counts by retirement system appear in the table below.

Retirement System	Number of Records	Percentage
TSERS	2,507,322	69%
LGERS	969,344	27%
ORP	123,523	3%
FRSPF	17,649	1%
CJRS	4,520	<1%
LEO	901	<1%
LRS	701	<1%
RDSPF	438	<1%
Grand Total	**3,624,398**	**100%***

*The values in the "Percentage" column may sum to greater than 100% due to rounding.

9) *Last Contribution Date*

The "Last Contribution Date" column indicates the end date of the most recent pay period, prior to the end of the report year, for which RSD received a contribution toward the membership appearing in the dataset.[9,10]

10) *Membership Begin Date*

The "Membership Begin Date" indicates the first date of the membership appearing in the dataset.[11]

11) *Salary Year*

The "Salary Year" column corresponds with the year during which the compensation was earned by the member.[12]

12) *Agency Number*

The "Agency Number" column indicates the unique system number that identifies each employer.

13) *Agency Name*

The "Agency Name" column indicates the name corresponding with the agency number identifying the employer responsible for payment of the compensation reported in the records appearing in the dataset.

14) *Employee Category*

The "Employee Category" column indicates the membership category reported by the employer. These membership categories are used to assist RSD with administering the various rule sets associated with each membership category within a single retirement system. These rule sets may include membership eligibility, contribution reporting guidelines, or benefit calculation and payment rules. The following Employee Categories may appear in this column: Law Enforcement Officer, Firefighter/Rescue Squad Worker, and General.[13]

15) *Job Classification*

The "Job Classification" column indicates the class of work in which the member was employed.[14] Record counts by job classification appear in the table below.

Job Classification	Number of Records	Percentage*
Empty	100,357	3%
ABC Officer	177	<1%
Administrative	416,322	11%
ALE Officer	5	<1%
Deputy Sheriff	59,587	2%
Desk Job Personnel	26	<1%
Education Professionals	1,118,621	31%
Educational Administrative Support Personnel	99,015	3%
Educational Executives	3,118	<1%
Educational Management	61,731	2%
Educational Support Personnel	212,432	6%
Firemen	3	<1%
Government Officials	22,162	1%
Health Care Professionals	75,578	2%
Jailer (Certified)	15,476	<1%
Laborers	5	<1%
Law Enforcement Officers	46	<1%
Local Firefighters	56,828	2%
Majority Leaders - Minority Leaders	1	<1%
Police Officer	176,863	5%
Professionals	403,291	11%
Protective Services (Non-Certified)	36,780	1%
Public Safety Officer	5,988	<1%
Rescue Worker	32,089	1%
Revenue Enforcement Officer	113	<1%
Sheriff	617	<1%
SHP Trooper	20,107	1%
Skilled Labor	153,370	4%
Social Service Professionals	102,662	3%
Teachers	28	<1%
Technical and Trades	224,942	6%
University Agricultural (AG) Extension	397	<1%
University and Community College Executives	10,646	<1%
University and Community College Management	52,733	1%
University and Community College Professionals	155,900	4%
Wildlife Officer	6,382	<1%

*The values in the "Percentage" column may sum to greater than 100% due to rounding.

16) *Total Salary*

The "Total Salary" column indicates the sum of all compensation paid to a member during the salary year indicated in the "Salary Year" column, given that the Membership ID, Retirement System, Agency Number, Agency Name, Employee Category, and Job Classification columns also remain constant.[15] The value in the "Total Salary" column represents the most accurate figure available of a member's total compensation for the given salary year, job classification, etc. All other salary types (e.g. "Overtime Pay," "Annual Leave Pay," etc.) are subject to significant variation. The Retirement System does not verify these salary types in the normal course of business.[16,17]

17) *Regular Salary*

The "Regular Salary" column indicates the pay amount, reported to the retirement system by the employer using the pay type code, "REG," typically corresponding with compensation related to service rendered for which the member earned creditable retirement service based on the member's salary. This salary also typically corresponds with compensation paid as part of the member's contract salary. Please see endnote 16 for further details regarding Pay Type Codes.

18) *Overtime Pay*

The "Overtime Pay" column indicates the pay amount, reported with the pay type code, "OVERTIME," that a member earned for overtime hours worked. Please see endnote 16 for further details regarding Pay Type Codes.

19) *Bonus Pay*

The "Bonus Pay" column indicates the pay amount, reported with the pay type code, "BONUS," that a member received for bonus payment(s). Please see endnote 16 for further details regarding Pay Type Codes.

20) *Annual Leave Pay*

The "Annual Leave Pay" column indicates the pay amount reported with the pay type "ANNLEAVE," typically corresponding with payments to members for the balance of unused leave upon termination. Please see endnote 16 for further details regarding Pay Type Codes.

21) *Summer Pay*

The "Summer Pay" column indicates the pay amount reported with the pay type "SUMMERPAY," typically corresponding with non-contract compensation earned outside of the member's normal contract period. Please see endnote 16 for further details regarding Pay Type Codes.

22) *Annual Longevity Pay*

The "Annual Longevity Pay" column indicates the pay amount reported with the pay type "ANNLONG," typically corresponding with annual longevity payments. These payments may be reported either annually, or when the member terminates. Please see endnote 16 for further details regarding Pay Type Codes.

23) *Other Pay*

The "Other Pay" column indicates the pay amount reported with any pay type code other than those listed above. Please see endnote 16 for further details regarding Pay Type Codes.

[1] Since members of the FRSPF submit their contributions annually, and often choose to pay them in advance, last contribution date is not a valid indicator of active employment with an agency participating in the FRSPF. Therefore, active employment with an FRSPF employer alone does not qualify an individual to appear in this dataset.

[2] This dataset also includes individuals whose reported salary in December of the report year exceeded the IRS contribution limits. These individuals all have positive compensation records reported for December of the report year, but their last contribution date appears earlier in the year, depending on when they reached the IRS contribution limits and, thus, ceased contributing to the retirement systems for the remainder of the year.

[3] For individuals whose compensation records appear in this dataset, all memberships associated with these individuals are included, regardless of whether or not the individual earned compensation for a given membership during the salary years provided in the dataset.

[4] The columns "Membership Begin Date" and "Last Contribution Date" may be empty if these values are missing in the ORBIT database.

[5] Only compensation records for salary years of 2008 or after are included in the dataset; compensation records associated with salary years prior to 2008 do not appear in the dataset due to inherent limitations of the data imported into the ORBIT database from legacy systems.

[6] If an individual's Social Security Number changes in the ORBIT database for any reason, RSD must assign this individual a new account, and thus, a new Person ID. As such, a few individuals in the dataset may have multiple Person ID values; since these Person ID values are not linked in any way, it is not possible to track these individuals over time.

[7] A member's age is calculated using date of death only in instances where the member's death is reported to RSD before January 1st of the year following the report year. If a deceased member's date of death is reported after December 31st of the report year, then the member's age is calculated as of December 31st of the report year.

[8] County Registers of Deeds are members of both LGERS and RDSPF. RSD does not maintain separate RDSPF membership records; all relevant Register of Deeds employment information is included as part of a member's LGERS membership. Compensation paid to a county Register of Deeds was not differentiated from compensation paid to a general LGERS member until September 2007. All information about memberships identified as RDSPF in this dataset is determined by the LGERS membership that includes the Register of Deeds compensation record.

[9] This pay period end date is an estimate of the member's last day of work in a contributing position prior to the end of the report year. Contributions reported with annual leave payments, which may be paid after termination, are excluded. However, a member's last contribution date could fall after the member's actual last day of work if a member terminates employment prior to the end of the pay period, or if an employer makes an adjustment to their contribution after the member has terminated employment.

[10] The most recent contribution made by either the employee or the employer is used to determine the last contribution date. RSD does not receive employee contributions for ORP memberships and employer contribution records were not systematically transferred to ORBIT; therefore many ORP membership accounts do not have employer contribution records prior to 9/1/2007. When no contribution records are available, this value is empty.

[11] A membership begin date of 01/01/1900 was used as a placeholder for incomplete data that were imported from the legacy mainframe computer into the ORBIT database. RSD has not systematically verified membership begin dates and, as such, these dates should not be used to estimate a member's employment tenure.

[12] Compensation is deemed to be earned during a given Salary Year when the end date of the pay period during which the compensation was earned falls within the Salary Year.

[13] The category is reported by the employer and may change from month to month. Records that were reported prior to the implementation of ORBIT's membership category reporting feature in late 2009, or those records for which the employer did not report a category, are listed as "General" in the dataset.

[14] RSD does not have a statutory mandate to maintain job classification records. The job classification data was provided by employers, and may not be current or reliable. Additionally, the "Job Classification Code" feature of employer reporting in ORBIT was not available to employers until late in 2009. The adoption and implementation of this feature across the many employers participating in the relevant retirement systems has been gradual.

[15] Please note that the compensation data in ORBIT does not necessarily include all compensation paid by a participating agency. Compensation paid to employees who are not members and compensation that is not subject to retirement (e.g. severance payments) may not be included. Please see the definition of "member" on page 4 and the definition of "compensation" on page 5 for more information.

DESCRIPTION OF DATASET 2017-04: Compensation History for Previously Employed Members

The file containing Dataset 2017-04 (Compensation History for Previously Employed Members) is a pipe-delimited ASCII text file. There are 1,104,002 rows in the file, each representing an aggregated record of an individual's compensation history.

Dataset 2017-04 is composed of annual compensation records for members of the North Carolina Retirement Systems who were actively employed by a participating agency between January 1, 2008 and November 30 of the report year. This includes all members who contributed to the retirement systems, or whose employer contributed to the retirement systems on their behalf, between January 1, 2008 and November 30 of the report year.[1] All individuals meeting the criteria to appear in Dataset 2017-01, Dataset 2017-02, or Dataset 2017-03 are excluded from Dataset 2017-04. Therefore, members who were actively employed or who received a recurring monthly benefit in December of the report year do not appear in this dataset.

Compensation records consist of all salary history and other information related thereto, given all other information remains constant.[2] Compensation records are aggregated along the following columns: Membership ID, Retirement System, Salary Year, Agency Number, Agency Name, Employee Category, and Job Classification. Thus, each row will represent salary information that:

- is associated with a distinct membership in one of the North Carolina Retirement Systems;
- was paid by a single agency during the salary year appearing in that same row;
- corresponds with the period during which the member occupied the position indicated by the "Job Classification" column; and
- corresponds with the period during which the member's position was classified by the value appearing in the "Employee Category" column in that same row.

Some rows in the dataset may be associated with memberships that do not have any associated compensation records.[3] For these memberships, only the following columns are populated: Report Year, Person ID, Membership ID, First Name, Middle Name, Last Name, Retirement System, Membership Begin Date, Last Contribution Date, Refund Amount, Refund Date.[4] An individual may also have multiple rows for a given membership in a single salary year if he or she worked for multiple employers, occupied multiple positions, or if the employer reported the individual under multiple classifications during the given salary year.

COLUMN DESCRIPTIONS

The dataset includes the following 27 columns:

Note: *All data are formatted as text.*

ORDER	COLUMN NAME	FORMAT (all as text)	NUMBER EMPTY
1	Report Year	yyyy as text	0
2	Person ID	text	0
3	Membership ID	text	0
4	First Name	text	0
5	Middle Name	text	189,941
6	Last Name	text	0
7	Age	number as text	0
8	Retirement System	text	0
9	Membership Begin Date	mm/dd/yyyy as text	3
10	Last Contribution Date	mm/dd/yyyy as text	44,811
11	Salary Year	yyyy as text	49,728
12	Agency Number	number as text	49,728
13	Agency Name	text	49,728
14	Employee Category	text	49,728
15	Job Classification	text	54,764
16	Total Salary	0.00 as text	49,728
17	Regular Salary	0.00 as text	49,728
18	Overtime Pay	0.00 as text	49,728
19	Bonus Pay	0.00 as text	49,728
20	Annual Leave Pay	0.00 as text	49,728
21	Summer Pay	0.00 as text	49,728
22	Annual Longevity Pay	0.00 as text	49,728
23	Other Pay	0.00 as text	49,728
24	Termination Date	mm/dd/yyyy as text	274,849
25	Termination Reason	text	274,849
26	Refund Date	mm/dd/yyyy as text	747,731
27	Refund Amount	0.00 as text	747,731

A description of each column in the dataset is provided below. Please be sure to read each of the disclaimers at the end of this section carefully for further information regarding the nature of the data columns, the extraction process, and any potential irregularities, inconsistencies, or errors contained in the dataset.

1) *Report Year*
The Report Year indicates the year for which data are extracted from the database.

2) *Person ID*
Person ID is a unique identifier assigned to each individual member that was created for the public record datasets. This identifier is used exclusively for this public records database extract, and cannot be linked to

any confidential or personally identifiable information beyond that deemed to be public record. This identifier may be used to track individuals both over time and across datasets.[5] There are 255,353 unique Person ID values in the dataset. Person ID values consist of a string composed of the character "P" followed by a sequence of digits, and are formatted as text.

3) *Membership ID*
Membership ID is a unique identifier for each membership appearing in the dataset. Membership ID values consist of a string composed of the character "M" followed by a sequence of digits, and are formatted as text.

4) *First Name*
The "First Name" column represents the first name of the individual member associated with the membership appearing in the dataset.

5) *Middle Name*
The "Middle Name" column represents the middle name of the member associated with the membership appearing in the dataset. A middle initial may appear in lieu of the member's full middle name.

6) *Last Name*
The "Last Name" column represents the last name of the member associated with the membership appearing in the dataset.

7) *Age*
The "Age" column represents the member's age, in years, calculated as of December 31st of the report year for all living members. For deceased members, age is calculated as of the member's date of death.[6]

8) *Retirement System*
The "Retirement System" column represents the retirement system associated with the membership appearing in the dataset.[7] Record counts by retirement system appear in the table below.

Retirement System	Number of Records	Percentage
TSERS	759,660	69%
LGERS	292,211	26%
ORP	45,161	4%
FRSPF	6,019	1%
CJRS	283	<1%
LEO	286	<1%
LRS	312	<1%
RDSPF	70	<1%
Grand Total	1,101,002	**100%***

*The values in the "Percentage" column may sum to greater than 100% due to rounding.

9) *Last Contribution Date*
The "Last Contribution Date" column indicates the end date of the most recent pay period, prior to the end of the report year, for which RSD received a contribution toward the membership appearing in the dataset.[8,9]

10) *Membership Begin Date*

The "Membership Begin Date" indicates the first date of the membership appearing in the dataset.[10]

11) *Salary Year*

The "Salary Year" column corresponds with the year during which the compensation was earned by the member.[11]

12) *Agency Number*

The "Agency Number" column indicates the unique system number that identifies each employer.

13) *Agency Name*

The "Agency Name" column indicates the name corresponding with the agency number identifying the employer responsible for payment of the compensation reported in the records appearing in the dataset.

14) *Employee Category*

The "Employee Category" column indicates the membership category reported by the employer. These membership categories are used to assist RSD with administering the various rule sets associated with each membership category within a single retirement system. These rule sets may include membership eligibility, contribution reporting guidelines, or benefit calculation and payment rules. The following Employee Categories may appear in this column: Law Enforcement Officer, Firefighter/Rescue Squad Worker, and General.[12]

15) *Job Classification*

The "Job Classification" column indicates the class of work in which the member was employed.[13] Record counts by job classification appear in the table below.

Job Classification	Number of Records	Percentage*
Empty	54,764	5%
ABC Officer	22	<1%
Administrative	118,656	11%
ALE Officer	9	<1%
Deputy Sheriff	13,090	1%
Desk Job Personnel	26	<1%
Education Professionals	328,491	30%
Educational Administrative Support Personnel	21,403	2%
Educational Executives	512	<1%
Educational Management	9,603	1%
Educational Support Personnel	75,409	7%
Firemen	1	<1%
Government Officials	4,901	<1%
Health Care Professionals	46,145	4%
Jailer (Certified)	7,073	1%
Laborers	7	<1%
Law Enforcement Officers	18	<1%
Local Firefighters	7,631	1%
Police Officer	66,688	6%
Professionals	104,470	9%
Protective Services (Non-Certified)	16,710	1%
Public Safety Officer	1,355	<1%
Rescue Worker	13,227	1%
Revenue Enforcement Officer	19	<1%
SBI Agents	2	<1%
Sheriff	113	<1%
SHP Trooper	2,189	<1%
Skilled Labor	52,466	5%
Social Service Professionals	30,317	3%
Teachers	28	<1%
Technical and Trades	67,533	6%
University Agricultural (AG) Extension	88	<1%
University and Community College Executives	2,821	<1%
University and Community College Management	18,296	2%
University and Community College Professionals	39,145	4%
Wildlife Officer	774	<1%

*The values in the "Percentage" column may sum to greater than 100% due to rounding.

16) *Total Salary*

The "Total Salary" column indicates the sum of all compensation paid to a member during the salary year indicated in the "Salary Year" column, given that the Membership ID, Retirement System, Agency Number, Agency Name, Employee Category, and Job Classification columns also remain constant.[14] The value in the "Total Salary" column represents the most accurate figure available of a member's total compensation for the given salary year, job classification, etc. All other salary types (e.g. "Overtime Pay," "Annual Leave Pay," etc.) are subject to significant variation. The Retirement System does not verify these salary types in the normal course of business.[15,16]

17) *Regular Salary*

The "Regular Salary" column indicates the pay amount, reported to the retirement system by the employer using the pay type code "REG," typically corresponding with compensation related to service rendered for which the member earned creditable retirement service based on the member's salary. This salary also typically corresponds with compensation paid as part of the member's contract salary. Please see endnote 15 for further details regarding Pay Type Codes.

18) *Overtime Pay*

The "Overtime Pay" column indicates the pay amount, reported with the pay type code, "OVERTIME," that a member earned for overtime hours worked. Please see endnote 1516 for further details regarding Pay Type Codes.

19) *Bonus Pay*

The "Bonus Pay" column indicates the pay amount, reported with the pay type code, "BONUS," that a member received for bonus payment(s). Please see endnote 15 for further details regarding Pay Type Codes.

20) *Annual Leave Pay*

The "Annual Leave Pay" column indicates the pay amount reported with the pay type "ANNLEAVE," typically corresponding with payments to members for the balance of unused leave upon termination. Please see endnote 15 for further details regarding Pay Type Codes.

21) *Summer Pay*

The "Summer Pay" column indicates the pay amount reported with the pay type "SUMMERPAY," typically corresponding with non-contract compensation earned outside of the member's normal contract period. Please see endnote 15 for further details regarding Pay Type Codes.

22) *Annual Longevity Pay*

The "Annual Longevity Pay" column indicates the pay amount reported with the pay type "ANNLONG," typically corresponding with annual longevity payments. These payments may be reported either annually, or when the member terminates. Please see endnote 15 for further details regarding Pay Type Codes.

23) *Other Pay*

The "Other Pay" column indicates the pay amount reported with any pay type code other than those listed above. Please see endnote 15 for further details regarding Pay Type Codes.

24) *Termination Date*

The "Termination Date" column indicates the member's last date of employment as reported by the agency where the member most recently worked prior to December of the report year.

25) *Termination Reason*

The "Termination Reason" column indicates the reason for the member's termination of employment, as reported by the agency where the member most recently worked prior to December of the report year.[17]

26) *Refund Date*

The "Refund Date" column indicates the most recent date prior to December of the report year when the retirement system issued a refund of contributions to the member or the member's estate.[18] If multiple payments were made, this date reflects the most recent payment. These data come from benefit account records and, thus, this column is only populated when a single benefit account could be matched to the membership.

27) *Refund Amount*

The "Refund Amount" column indicates the total amount of member contributions, with interest (if applicable), that was refunded to a member or his or her estate prior to the end of the report year.[19] These data come from benefit account records and, thus, this column is only populated when a single benefit account could be matched to the membership. This value appears once for each individual row corresponding to a single membership.

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[1] Since members of the FRSPF submit their contributions annually, and often choose to pay them in advance, last contribution date is not a valid indicator of employment with an agency participating in the FRSPF. Therefore, employment with an FRSPF employer alone does not qualify an individual to appear in this dataset.

[2] Only compensation records for salary years of 2008 or after are included in the dataset; compensation records associated with salary years prior to 2008 do not appear in the dataset due to inherent limitations of the data imported into the ORBIT database from legacy systems.

[3] All memberships associated with individuals whose compensation records appear in this dataset are included, regardless of whether or not the individual earned compensation for that membership. As such, some memberships in this dataset do not have any compensation records associated with them.

[4] The columns "Membership Begin Date" and "Last Contribution Date" may be empty if these values are missing in the ORBIT database.

[5] If an individual's Social Security Number changes in the ORBIT database for any reason, RSD must assign this individual a new account, and thus, a new Person ID. As such, a few individuals in the dataset may have multiple Person ID values; since these Person ID values are not linked in any way, it is not possible to track these individuals over time.

[6] A member's age is calculated using date of death only in instances where the member's death is reported to RSD before January 1st of the year following the report year. If a deceased member's date of death is reported after December 31st of the report year, then the member's age is calculated as of December 31st of the report year.

[7] County Registers of Deeds are members of both LGERS and RDSPF. RSD does not maintain separate RDSPF membership records; all relevant Register of Deeds employment information is included as part of a member's LGERS membership. Compensation paid to a county Register of Deeds was not differentiated from compensation paid to a general LGERS member until September 2007. All information about memberships identified as RDSPF in this dataset is determined by the LGERS membership that includes the Register of Deeds compensation record.

[8] This pay period end date is an estimate of the member's last day of work in a contributing position prior to the end of the report year. Contributions reported with annual leave payments, which may be paid after termination, are excluded. However, a member's last contribution date could fall after the member's actual last day of work if a

member terminates employment prior to the end of the pay period, or if an employer makes an adjustment to their contribution after the member has terminated employment.

[9] The most recent contribution made by either the employee or the employer is used to determine the last contribution date. RSD does not receive employee contributions for ORP memberships and employer contribution records were not systematically transferred to ORBIT; therefore many ORP membership accounts do not have employer contribution records prior to 9/1/2007. When no contribution records are available, this value is empty.

[10] A membership begin date of 01/01/1900 was used as a placeholder for incomplete data that were imported from the legacy mainframe computer into the ORBIT database. RSD has not systematically verified membership begin dates and, as such, these dates should not be used to estimate a member's employment tenure.

[11] Compensation is deemed to be earned during a given Salary Year when the end date of the pay period during which the compensation was earned falls within the Salary Year.

[12] The category is reported by the employer and may change from month to month. Records that were reported prior to the implementation of ORBIT's membership category reporting feature in late 2009, or those records for which the employer did not report a category, are listed as "General" in the dataset.

[13] RSD does not have a statutory mandate to maintain job classification records. The job classification data was provided by employers, and may not be current or reliable. Additionally, the "Job Classification Code" feature of employer reporting in ORBIT was not available to employers until late in 2009. The adoption and implementation of this feature across the many employers participating in the relevant retirement systems has been gradual.

[14] Please note that the compensation data in ORBIT does not necessarily include all compensation paid by a participating agency. Compensation paid to employees who are not members and compensation that is not subject to retirement (e.g. severance payments) may not be included. Please see the definition of "member" on page 4 and the definition of "compensation" on page 5 for more information.

[15] The "Pay Type Code" feature of employer reporting in the ORBIT database (related to the type of compensation reported by employers, which distinguishes the various "Salary Types" appearing in this dataset) was not made available to employers until late in 2009. The adoption and implementation of this feature across the many employers participating in the relevant retirement systems has been gradual. In general, the Retirement System does not have a business reason to verify the accuracy or correct usage of the various Pay Type Codes reported by participating employers, and, as such, RSD cannot guarantee the accuracy of compensation records for any given Pay Type Code.

[16] Compensation records of $0 may occur if corrections have been made during the salary year corresponding to the aggregated compensation records appearing in the dataset, and if the total of all compensation records and corrections is equal to $0. Negative compensation records may appear in the dataset if a correction was made to a member's salary history for a previous year.

[17] Employers are asked to enter one of four termination reasons when an employee separates from service: RETIRE, DEATH, INVOLUNTARY, VOLUNTARY.   Employers sometimes enter other codes into the form such as numbers, partial words, acronyms, etc. Some of these entries include confidential information (such as "disability"); therefore, entries other than the four valid entries are listed as "OTHER." Effective January 1, 2015, RSD no longer has a business reason to collect this information due to S.L.2014-88.

[18] In the event that certain one-time death benefit payments are made to a deceased member's estate, the most recent payment date for these death benefit payments may appear in the "Refund Date" column.

[19] In the event that certain one-time death benefit payments are made to a deceased member's estate, these one-time payments may be included in the value in the "Refund Amount" column.

DESCRIPTION OF DATASET 2017-05: Inactive Member Information

The file containing Dataset 2017-05 (Inactive Member Information) is a pipe-delimited ASCII text file. There are 1,014,047 rows in the file, each representing a member of the retirement systems whose membership information is contained in the ORBIT database.

Dataset 2017-05 is composed of membership information for all individuals who were not actively employed after January 1, 2008 and who were not in receipt of a recurring monthly benefit in December of the report year. Therefore, all individuals meeting the criteria to appear in Dataset 2017-01, Dataset 2017-02, Dataset 2017-03, or Dataset 2017-04 are excluded from Dataset 2017-05. Because Dataset 2017-05 contains information obtained from legacy systems about inactive members, these records are particularly limited in their accuracy, consistency, and reliability.

COLUMN DESCRIPTIONS
The dataset includes the following 12 columns:
Note: *All data are formatted as text.*

ORDER	COLUMN NAME	FORMAT (all as text)	NUMBER EMPTY
1	Report Year	yyyy as text	0
2	Person ID	text	0
3	Membership ID	text	0
4	First Name	text	261
5	Middle Name	text	161,101
6	Last Name	text	0
7	Age	number as text	0
8	Retirement System	text	0
9	Membership Begin Date	mm/dd/yyyy as text	1
10	Last Contribution Date	mm/dd/yyyy as text	911,675
11	Agency Number	number as text	911,719
12	Last Agency Name	text	911,719

A description of each column in the dataset is provided below. Please be sure to read each of the disclaimers at the end of this section carefully for further information regarding the nature of the data columns, the extraction process, and any potential irregularities, inconsistencies, or errors contained in the dataset.

1) *Report Year*
The Report Year indicates the year for which data are extracted from the database.

2) *Person ID*
Person ID is a unique identifier assigned to each individual member that was created for the public record datasets. This identifier is used exclusively for this public records database extract, and cannot be linked to any confidential or personally identifiable information beyond that deemed to be public record. This identifier may be used to track individuals both over time and across datasets.[1] There are 856,813 unique

Person ID values in the dataset. Person ID values consist of a string composed of the character "P" followed by a sequence of digits, and are formatted as text.

3) *Membership ID*
Membership ID is a unique identifier for each membership appearing in the dataset. Membership ID values consist of a string composed of the character "M" followed by a sequence of digits, and are formatted as text.

4) *First Name*
The "First Name" column represents the first name of the member associated with the membership appearing in the dataset.

5) *Middle Name*
The "Middle Name" column represents the middle name of the member associated with the membership appearing in the dataset. A middle initial may appear in lieu of the member's full middle name.

6) *Last Name*
The "Last Name" column represents the last name of the member associated with the membership appearing in the dataset.

7) *Age*
The "Age" column represents the member's age, in years, calculated as of December 31st of the report year for all living members. For deceased members, age is calculated as of the member's date of death.[2]

8) *Retirement System*
The "Retirement System" column represents the retirement system associated with the membership appearing in the dataset. Record counts by retirement system appear in the table below.

Retirement System	Number of Records	Percentage
TSERS	716,954	71%
LGERS	275,854	27%
ORP	8,640	1%
FRSPF	6,545	1%
CJRS	205	<1%
LEO	5,700	1%
LRS	149	<1%
Grand Total	1,014,047	**100%***

*The values in the "Percentage" column may sum to greater than 100% due to rounding.

9) *Last Contribution Date*
The "Last Contribution Date" column indicates the end date of the most recent pay period, prior to the end of the report year, for which RSD received a contribution toward the membership appearing in the dataset.[3,4]

10) *Membership Begin Date*
The "Membership Begin Date" indicates the first date of the membership appearing in the dataset.[5]

11) *Agency Number*

The "Agency Number" column indicates the unique system number that identifies the agency listed in the "Last Agency Name" column.

12) *Last Agency Name*

The "Last Agency Name" column indicates the name of the employer that made a contribution to RSD on a member's behalf on the date appearing in the "Last Contribution Date" column.

[1] If an individual's Social Security Number changes in the ORBIT database for any reason, RSD must assign this individual a new account, and thus, a new Person ID. As such, a few individuals in the dataset may have multiple Person ID values; since these Person ID values are not linked in any way, it is not possible to track these individuals over time.

[2] A member's age is calculated using date of death only in instances where the member's death is reported to RSD before January 1st of the year following the report year. If a deceased member's date of death is reported after December 31st of the report year, then the member's age is calculated as of December 31st of the report year.

[3] This pay period end date is an estimate of the member's last day of work in a contributing position prior to the end of the report year. Contributions reported with annual leave payments, which may be paid after termination, are excluded. However, a member's last contribution date could fall after the member's actual last day of work if a member terminates employment prior to the end of the pay period, or if an employer makes an adjustment to their contribution after the member has terminated employment.

[4] The most recent contribution made by either the employee or the employer is used to determine the last contribution date. RSD does not receive employee contributions for ORP memberships and employer contribution records were not systematically transferred to ORBIT; therefore many ORP membership accounts do not have employer contribution records prior to 9/1/2007. When no contribution records are available, this value is empty.

[5] A membership begin date of 01/01/1900 was used as a placeholder for incomplete data that were imported from the legacy mainframe computer into the ORBIT database. RSD has not systematically verified membership begin dates and, as such, these dates should not be used to estimate a member's employment tenure.

DESCRIPTION OF DATASET 2017-06: Benefits Paid to Survivors, Beneficiaries, and Alternate Payees

The file containing Dataset 2017-06 (Benefits Paid to Survivors, Beneficiaries, and Alternate Payees) is a pipe-delimited ASCII text file. There are 21,713 rows in the file, each representing a benefit account. The dataset includes only those benefit accounts associated with recurring monthly benefits that were paid to a survivor, beneficiary, or alternate payee of a service-earning member in December of the report year.[1] This includes benefits paid from TSERS, LGERS, CJRS, LRS, FRSPF, and NG.[2,3] Supplemental pension payments paid from the Qualified Excess Benefit Arrangement (QEBA) are provided in a separate dataset (Dataset 2017-8) because they are not recorded in ORBIT.

COLUMN DESCRIPTIONS

The dataset includes the following 7 columns:

Note: *All data are formatted as text.*

ORDER	COLUMN NAME	FORMAT (all as text)	NUMBER EMPTY
1	Report Year	yyyy as text	0
2	Person ID	text	0
3	First Name	text	0
4	Middle Name	text	3,890
5	Last Name	text	0
6	Retirement System	text	0
7	Benefit Amount	0.00 as text	0

A description of each column in the dataset is provided below. Please be sure to read each of the disclaimers at the end of this section carefully for further information regarding the nature of the data columns, the extraction process, and any potential irregularities, inconsistencies, or errors contained in the dataset.

1) *Report Year*
The Report Year indicates the year for which data are extracted from the database.

2) *Person ID*
Person ID is a unique identifier assigned to each individual member that was created for the public record datasets. This identifier is used exclusively for this public records database extract, and cannot be linked to any confidential or personally identifiable information beyond that deemed to be public record. This identifier may be used to track individuals both over time and across datasets.[4] There are 21,478 unique Person ID values in this dataset. Person ID values consist of a string composed of the character "P" followed by a sequence of digits, and are formatted as text.

3) *First Name*
The "First Name" column represents the first name of the individual payee associated with the benefit account appearing in the dataset.

4) *Middle Name*

The "Middle Name" column represents the middle name of the payee associated with the benefit account appearing in the dataset. A middle initial may appear in lieu of the member's full middle name.

5) *Last Name*

The "Last Name" column represents the last name of the payee associated with the benefit account appearing in the dataset.

6) *Retirement System*

The "Retirement System" column represents the retirement system under which the payee received a recurring monthly benefit associated with the benefit account appearing in the dataset. Record counts by retirement system appear in the table below.

Retirement System	Number of Records	Percentage
TSERS	14,901	69%
LGERS	6,574	30%
CJRS	155	1%
LRS	61	<1%
FRSPF	13	<1%
NG	9	<1%
Grand Total	**21,713**	**100%***

*The values in the "Percentage" column may sum to greater than 100% due to rounding.

7) *Benefit Amount*

The Benefit Amount is the dollar amount of the recurring monthly benefit paid in December of the report year that is associated with the benefit account.[5,6,7]

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[1] A service-earning member is a member who earned the benefit through previous employment with a participating employer in one of the North Carolina Retirement Systems. A beneficiary, survivor, or alternate payee is an individual, selected by the service-earning member, by court order, or by familial relation, who is designated to receive this benefit under various circumstances. Dataset 2017-06 includes only those benefit accounts associated with recurring monthly benefits paid to an individual with a different identification number than the service-earning member.

[2] Benefit accounts that were first payable to a survivor, beneficiary, or alternate payee in December of the report year, but were first paid after the December benefit payroll cutoff, are not included in the dataset because these late payments are recorded as retroactive payments.

[3] A benefit account may appear in this dataset even if the payment made in December has since been cancelled, contested, or recovered.

[4] If an individual's Social Security Number changes in the ORBIT database for any reason, RSD must assign this individual a new account, and thus, a new Person ID. As such, a few individuals in the dataset may have multiple Person ID values; since these Person ID values are not linked in any way, it is not possible to track these individuals over time.

[5] This represents the benefit amount paid after required statutory offsets.

[6] Any adjustments to the benefit amount made after the December payment are not reflected in the dataset.

[7] Some benefit accounts appearing in the dataset may have a benefit amount value of $0. A benefit amount of $0 may occur under any of the following circumstances:

    a)   The benefit amount has been reduced to $0 due to required statutory offsets.

b) The benefit amount has been reduced to $0 due to the payment option elected by the service-earning member, such as a one-time lump sum payment under options such as the Guaranteed Refund Feature, the Local Death Benefit provision, or the Separate Benefits Fund (among others).
c) The full benefit amount is being paid to an alternate payee by court order.
d) The court order providing for payment to an alternate payee has ended.
e) The benefit paid in December was paid from the Qualified Excess Benefit Arrangement (QEBA) fund. The supplemental pension payments from the QEBA are provided in a separate dataset (2017-8) because they are not recorded in ORBIT.

DESCRIPTION OF DATASET 2017-07: Firefighters' and Rescue Squad Workers' Pension Fund Member Information

The file containing Dataset 2017-07 (Firefighters' and Rescue Squad Workers' Pension Fund Member Information) is a pipe-delimited ASCII text file. There are 40,146 rows in the file, each representing a distinct membership account associated with a Firefighters' and Rescue Squad Workers' Pension Fund (FRSPF) membership.

Dataset 2017-07 consists of data about FRSPF members who are not in receipt of a benefit from FRSPF and whose records RSD maintains in the ORBIT database. The administration of the Firefighters' and Rescue Squad Workers' Pension Fund differs from the other systems that RSD administers because information about members who are eligible to participate is only provided on an annual basis, and FRSPF members may submit contributions in advance or up to 90 days after the calendar year in which they rendered service. As such, members of the FRSPF are not necessarily included in other datasets that rely on information provided during a certain calendar month. Thus, this dataset serves as a supplement to the other datasets in order to ensure the inclusion of public records for FRSPF members.

COLUMN DESCRIPTIONS

The dataset includes the following 12 columns:
Note: *All data are formatted as text.*

ORDER	COLUMN NAME	FORMAT (all as text)	NUMBER EMPTY
1	Report Year	yyyy as text	0
2	Person ID	text	0
3	Membership ID	text	0
4	First Name	text	0
5	Middle Name	text	5,923
6	Last Name	text	0
7	Age	number as text	0
8	Retirement System	text	0
9	Membership Begin Date	mm/dd/yyyy as text	2
10	Last Contribution Date	mm/dd/yyyy as text	2
11	Agency Number	number as text	0
12	Agency Name	text	0

A description of each column in the dataset is provided below. Please be sure to read each of the disclaimers at the end of this section carefully for further information regarding the nature of the data columns, the extraction process, and any potential irregularities, inconsistencies, or errors contained in the dataset.

1) *Report Year*
The Report Year indicates the year for which data are extracted from the database.

2) *Person ID*
Person ID is a unique identifier assigned to each individual member that was created for the public record datasets. This identifier is used exclusively for this public records database extract, and cannot be linked to any confidential or personally identifiable information beyond that deemed to be public record. This identifier may be used to track individuals both over time and across datasets.[1] There are 40,146 unique Person ID values in the dataset. Person ID values consist of a string composed of the character "P" followed by a sequence of digits, and are formatted as text.

3) *Membership ID*
Membership ID is a unique identifier for each membership appearing in the dataset. Membership ID values consist of a string composed of the character "M" followed by a sequence of digits, and are formatted as text.

4) *First Name*
The "First Name" column represents the first name of the individual member associated with the membership appearing in the dataset.

5) *Middle Name*
The "Middle Name" column represents the middle name of the member associated with the membership appearing in the dataset. A middle initial may appear in lieu of the member's full middle name.

6) *Last Name*
The "Last Name" column represents the last name of the member associated with the membership appearing in the dataset.

7) *Age*
The "Age" column represents the member's age, in years, calculated as of December 31st of the report year.[2,3]

8) *Retirement System*
The "Retirement System" column represents the retirement system associated with the membership appearing in the dataset. All records in this dataset correspond with memberships in the Firefighters' and Rescue Squad Workers' Pension Fund, identified by the retirement system code, "FRSPF."

9) *Last Contribution Date*
The "Last Contribution Date" column indicates the end date of the most recent pay period, prior to March 31 of the year following the report year, for which RSD received a contribution toward the membership appearing in the dataset.[4]

10) *Membership Begin Date*
The "Membership Begin Date" indicates the first date of the membership appearing in the dataset.[5]

11) *Agency Number*
The "Agency Number" column indicates the unique system number that identifies each employer.[6]

12) *Agency Name*

The "Agency Name" column indicates the name corresponding with the agency number identifying the employer appearing in the dataset.

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[1] If an individual's Social Security Number changes in the ORBIT database for any reason, RSD must assign this individual a new account, and thus, a new Person ID. As such, a few individuals in the dataset may have multiple Person ID values; since these Person ID values are not linked in any way, it is not possible to track these individuals over time.

[2] In other datasets, a deceased member's age is calculated as of the individual's date of death. However, age is calculated as of December 31st of the report year in all cases for this dataset.

[3] Because the data reported by employers from Fire and Rescue Squad Agencies are often provided on handwritten forms and have only been subject to rigorous checks in recent years, the value in the "age" column should not be considered accurate or verified by RSD.

[4] The date of the most recent contribution that RSD received from either the member or the member's employer is used to determine the last contribution date. Contributions to the FRSPF may be made in advance or up to 90 days following the end of the year during which service was rendered; because of this, the last contribution date does not necessarily indicate active employment. Rather, the last contribution date represents the date of receipt of membership dues from a member, or from a member's employer, for service rendered at some point prior to their last contribution date or, in case of advance payment, at some point in the future when a member expects to render service. When no contribution records are available, this value is empty.

[5] A membership begin date of 01/01/1900 was used as a placeholder for incomplete data that were imported from the legacy mainframe computer into the ORBIT database. RSD has not systematically verified membership begin dates and, as such, these dates should not be used to estimate a member's employment tenure.

[6] Volunteer organizations participating in the FRSPF are also considered "employers" for the purposes of this dataset.

DESCRIPTION OF DATASET 2017-08: Qualified Excess Benefit Arrangement (QEBA) Payments

Under federal tax law, a retiree may receive pension benefits up to a set annual allowable limit determined by Internal Revenue Code section 415(b). Session Law 2013-405 established a fund to pay for the remaining portion of the pension benefit, the Qualified Excess Benefit Arrangement (QEBA). The supplemental pension payments from the QEBA are provided in a separate dataset because they are not recorded in ORBIT.

The file containing Dataset 2017-08 (Qualified Excess Benefit Arrangement Payments) is a pipe-delimited ASCII text file. There are 24 rows in the file, each representing a benefit account. The dataset includes the benefit accounts associated with benefits paid from the QEBA fund to a service-earning member or to a survivor, beneficiary, or alternative payee of a service-earning member during the report year.[1] This includes benefits paid from TSERS and LGERS.

More information about the benefit accounts included in this file may be included in Dataset 2017-01 or Dataset 2017-06.

COLUMN DESCRIPTIONS

The dataset includes the following 9 columns:
Note: *All data are formatted as text.*

ORDER	COLUMN NAME	FORMAT (all as text)	NUMBER EMPTY
1	Report Year	yyyy as text	0
2	Person ID	text	0
3	First Name	text	0
4	Middle Name	text	5
5	Last Name	text	0
6	Retirement System	text	0
7	Annual Pension Amount	0.00 as text	0
8	Annual QEBA Supplement Amount	0.00 as text	0
9	Total Annual Benefit Amount	0.00 as text	0

A description of each column in the dataset is provided below. Please be sure to read each of the disclaimers at the end of this section carefully for further information regarding the nature of the data columns, the extraction process, and any potential irregularities, inconsistencies, or errors contained in the dataset.

PAYEE & BENEFIT INFORMATION

Report Year
The Report Year indicates the year for which data are extracted from the database.

Person ID

Person ID is a unique identifier assigned to each individual member that was created for the public record datasets. This identifier is used exclusively for this public records database extract, and cannot be linked to any confidential or personally identifiable information beyond that deemed to be public record. This identifier may be used to track individuals both over time and across datasets.[2] There are 23 unique Person ID values in the dataset. Person ID values consist of a string composed of the character "P" followed by a sequence of digits, and are formatted as text.

First Name

The "First Name" column represents the first name of the individual payee associated with the benefit account appearing in the dataset.

Middle Name

The "Middle Name" column represents the middle name of the payee associated with the benefit account appearing in the dataset. A middle initial may appear in lieu of the payee's full middle name.

Last Name

The "Last Name" column represents the last name of the payee associated with the benefit account appearing in the dataset.

Retirement System

The "Retirement System" column represents the retirement system under which a payee received a recurring monthly benefit associated with the benefit account appearing in the dataset. Record counts by retirement system appear in the table below.

Retirement System	Number of Records	Percentage
TSERS	18	75%
LGERS	6	25%
Grand Total	**24**	**100%***

*The values in the "Percentage" column may sum to greater than 100% due to rounding.

Annual Pension Amount

The Annual Pension Amount is the dollar amount paid from the pension fund during the report year that is associated with the benefit account appearing in the dataset. Internal Revenue Code section 415(b) imposes limits on the annual benefit amount in this column.

Annual QEBA Supplement Amount

The Annual QEBA Supplement Amount is the dollar amount paid from the QEBA fund during the report year that is associated with the benefit account appearing in the dataset. This amount was paid in addition to the Annual Pension Amount.

Total Annual Benefit Amount

The Total Annual Benefit Amount is the sum of the Annual Pension Amount and the Annual QEBA Supplemental Amount. This is the total amount paid during the report year that is associated with the benefit account appearing in this dataset.

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[1] A service-earning member is a member who earned the benefit through previous employment with a participating employer in one of the North Carolina Retirement Systems. A beneficiary, survivor, or alternate payee is an individual, selected by the service-earning member, by court order, or by familial relation, who is designated to receive this benefit under various circumstances.

[2] If an individual's Social Security Number changes in the ORBIT database for any reason, RSD must assign this individual a new account, and thus, a new Person ID. As such, a few individuals in the dataset may have multiple Person ID values; since these Person ID values are not linked in any way, it is not possible to track these individuals over time.