

Bobby Hoppes, Employer Reporting Josey McCloud, Employer Reporting

Office of Retirement Services Southwest Michigan School Business Officials March 10, 2022

Agenda

- Tools for reporting.
- Employer Statements.
- Hiring a New Employee.
- Reporting Retirees.
- 457 Expansion.
- Questions and answers.



The role of ORS

- Administer pension benefits.
- Collect information and money to support these benefits.
- Calculate and fund accurate pensions.

Who are reporting units

- An employer participating in the retirement plan:
 - K-12 schools.
 - Intermediate school districts.
 - Some participating publicschool academies.
 - Tax-supported community colleges.
 - Seven Michigan universities.
 - Some district libraries.

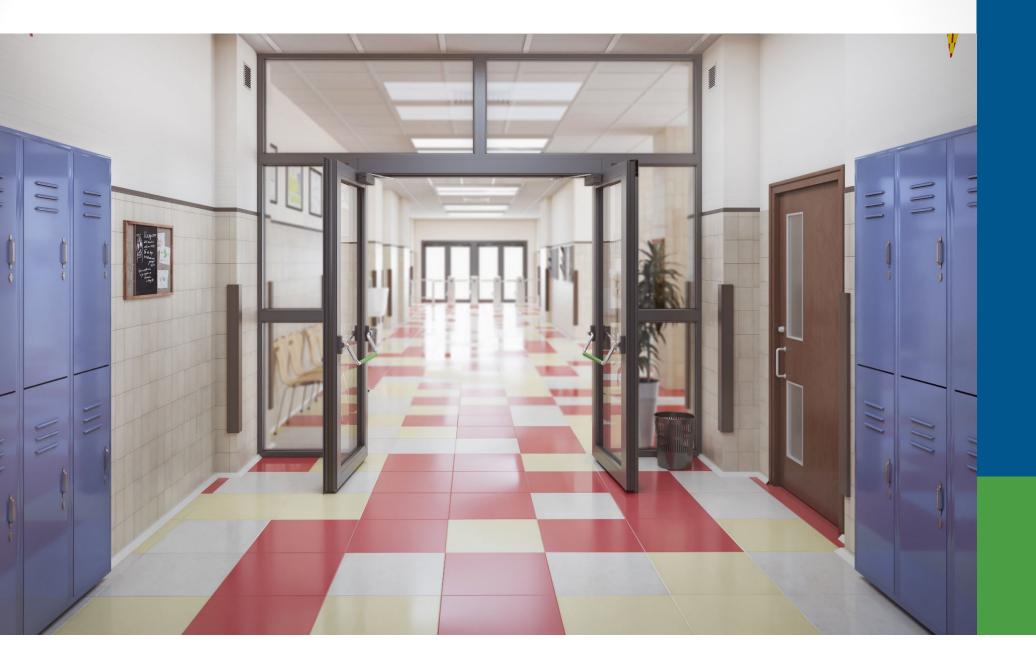




The role of reporting units

- Report accurate wages and hours.
- Remit related retirement contributions by the due date.

Tools for reporting



Tools for reporting

- Download details.
- DC feedback files.
- Member Benefit Plans link.
- View Election Status link.
- Reporting Instruction Manual.
- Introduction to ORS Reporting Guide.

Download details

Working with : ANYWHERE PUBLIC SCHOOLS COMM DISTRICT, 00000

Work on Retirement Detail Reports

Below is a list of the latest Wage and Contribution Reports. Select an action that is available next to the report

• Learn more about working with Retirement Detail Reports.

Information Message

There are new MPSERS members who have not made the election.

Unposted Reports

ORG Fix Required	Status	% Complete DB	% Complete DC	Date Submitted	Begin Date / End Date	Report Accepted	Edit Report	View Totals
Yes	Suspended	97.34	100.00	03/04/2021	02/13/2021 - 02/26/2021	03/05/2021	<u>View</u> <u>Report</u>	<u>View</u> <u>Totals/Accept</u>
N/A	Suspended	99.33	100.00	02/17/2021	01/30/2021 - 02/12/2021	02/19/2021	<u>View</u> <u>Report</u>	<u>View</u> Totals/Accept
N/A	Suspended	99.77	100.00	02/02/2021	01/16/2021 - 01/29/2021	02/03/2021	<u>View</u> <u>Report</u>	<u>View</u> <u>Totals/Accept</u>
Yes	Added	0.00	0.00	03/16/2021	02/27/2021 - 03/12/2021	No	<u>View</u> Report	<u>View</u> Totals/Accept

Posted Reports

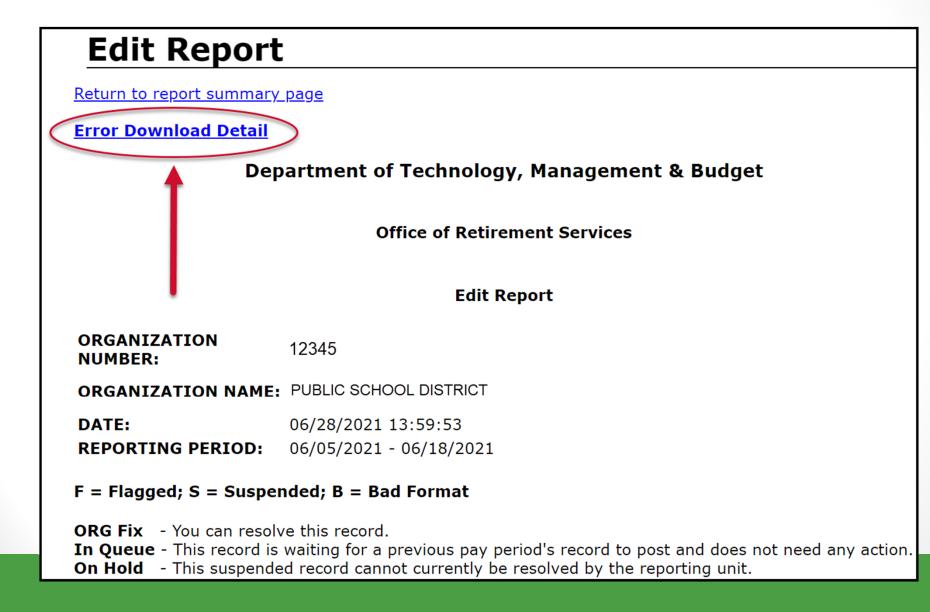
Status	Date Submitted	Begin Date / End Date	Report Accepted	View Totals	Report Type
Posted	01/19/2021	01/02/2021 - 01/15/2021	01/21/2021	View Totals	Regular
Posted	01/06/2021	12/19/2020 - 01/01/2021	01/08/2021	View Totals	Regular
Posted	12/23/2020	12/05/2020 - 12/18/2020	12/27/2020	View Totals	Regular
Posted	12/10/2020	11/21/2020 - 12/04/2020	12/11/2020	View Totals	Regular

MICHIGAN OFFICE OF RETIREMENT SERVICES Big Plans. Small Steps.

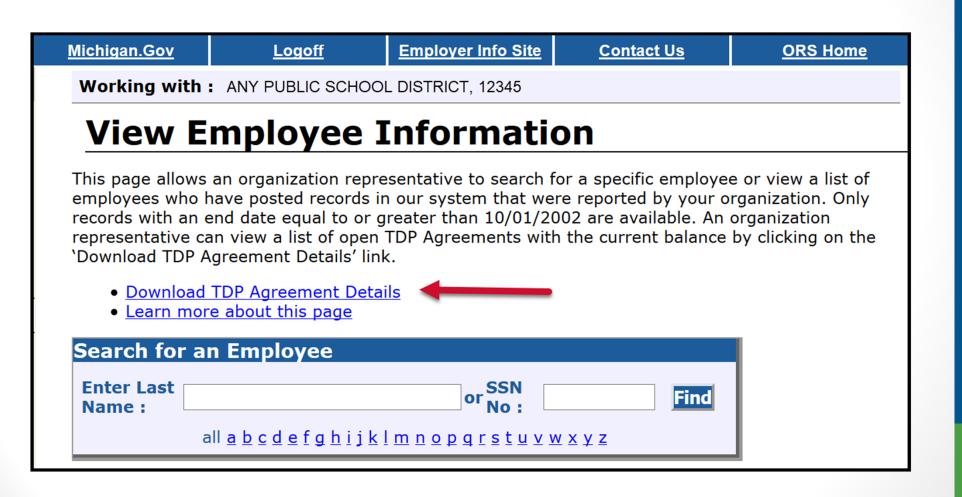
	Michigan.Gov	Logoff	Employer Info Site	Contact Us
Things To Do	Working with : REPORTING	UNIT, 12345		
Employer Home	View Report 1	Totale		
Work on Reports	VIEW REPORT			
View DC Feedback File	Below are the current report to	tals and previous report totals for yo	ur Retirement Detail Reports. These	e totals must be verified to complete the Ad
View Payroll Calendar	Summary Information			
Work with Contacts	Report Status		Added	
View Employee Info	File Status		Loaded	
Member Benefit Plans	Begin Date		08/17/2019	
View Employer Statement	-		2 . 2 	
Update My Profile	End Date		08/30/2019	
	Total Reported Employees		40	
	Posted W&C Informatio	n <u>Download Detail</u>		
	Gross Wages		\$ 0.00	
	Gross Wages (Retirees)		\$ 0.00	

Begin Date	08/17/2019
End Date	08/30/2019
Total Reported Employees	40
Posted W&C Information Download Detail	
Gross Wages	\$ 0.00
Gross Wages (Retirees)	\$ 0.00
Exception Wages	\$ 0.00
Member DB Contributions	\$ 0.00
Member DC Contributions	\$ 0.00
Member UAAL Contributions	\$ 0.00
Employer DB Contributions	\$ 0.00
Employer DC Contributions	\$ 0.00
Member PHF Contributions	\$ 0.00
Employer PHF Contributions	\$ 0.00
TDP Deduction Amount	\$ 0.00
W&C Information Not Yet Posted <u>Download Detail</u>	
Gross Wages	\$ 64,536.14
Gross Wages (Retirees)	\$ 769.23

Error download detail



TDP download details



DC feedback file



MICHIGAN OFFICE OF RETIREMENT SERVICES Big Plans. Small Steps.

Things To Do

Employer Home

Work on Reports

View DC Feedback File

View Payroll Calendar

Work with Contacts

View Employee Info

Member Benefit Plans

View Employer Statement

Update My Profile

Working with : REPORTING UNIT, 12345

Michigan.Gov

View DC Feedback File

Logoff

This page allows an organization representative to search for DC feedback File records, save unprocessed records and download the feedback file information sent by Plan Administrator to your organization.

Employer Info Site

Contact Us

ORS Home

Learn more about this page

		х		
Search Cr	iteria			
SSN:		Last Name:	First Name:	
	Date Received (MM/DD/YYYY)		Rec	cord Status
From:		То:		~
				Search

Download Feedback File

Unread Feedback

SSN	Member Name	Benefit Structure	Healthcare Choice	Employee DC %	Employer DC %	Employee PHF %	Employer PHF %	Date Received	Effective Report End Date	Read Record	Deferral Commen
XXX- XX- XXXX	L NAME, F NAME	DC	Personal Healthcare Fund	0.0	4.0	0.0	0.0	08/06/2019	08/31/2019		
XXX- XX- XXYX	L NAME, F NAME	DC	Personal Healthcare Fund	0.0	4.0	1.0	1.0	08/06/2019	08/31/2019		

View Member Benefit Plans



MICHIGAN OFFICE OF RETIREMENT SERVICES

Big Plans. Small Steps.

Things To Do

Employer Home

Work on Reports

View DC Feedback File

View Payroll Calendar

Work with Contacts

View Employee Info

Member Benefit Plans

View Employer Statement

Update My Profile

Michigan.Gov	<u>Logoff</u>	Employer Info Site	Contact Us	ORS			
Working with : REPORTING	Working with : REPORTING UNIT, 12345						
View Member	r Benefit Plans						
This process allows you to revi	ew basic information about an MPSER	S member in order to determine th	e amount of employee contribution th	at should be withhel			
To view member informatio	n:						
	ial Security Number in the SSN field.						
Click the OK button.							
SSN Search Form							
Enter the SSN :							
	Social Security Nur						
	Social Security Nur)				
	Social Security Nur)				
	Social Security Nur)				
	Social Security Nur	mber 5 : Optional)				
	Social Security Nur	nber 6 : (Optional)				
	Social Security Nur	nber 7 : (Optional)				
	Social Security Nur	mber 8 : (Optional)				
	Social Security Nur	mber 9 : (Optional)				
	Social Security Num	ber 10 : (Optional)				
		OK Clear					

Member Information Display



MICHIGAN OFFICE OF RETIREMENT SERVICES

Big Plans. Small Steps.

-

Things To Do

Employer Home

Work on Reports

View DC Feedback File

View Payroll Calendar

Work with Contacts

View Employee Info

Member Benefit Plans

View Employer Statement

Update My Profile

Working with : REPORTING UNIT, 12345

Michigan.Gov

Member Information Display

This page displays the basic information about the SSN entered and about the associated contributions.

Logoff

Membe	r Informat	ion				
SSN	First Name	Last Name	Birth date	Gender	Retirement Effective Date	Beneficiary Nomination date
xxx-xx-xx	xx					
Message			nlan ic D		IS 2 This member's heal	theore

Employer Info Site

Contact Us

ORS

This member's retirement plan is **PENSION PLUS 2**. This member's healthcare plan is **Personal Healthcare Fund (PHF)** - collect contributions at the following rates:

DB Contributions:

- 6.2% employee contribution
- 0.0% employee UAAL contribution (effective with any pay period with an end date on or after 10/01/2017)

DC Contributions:

- 2.0% member DC Contribution
- 1.0% employer DC Contribution
- 2.0% member PHF Contribution
- 2.0% employer PHF Contribution

The DC Contributions shown are the default rates. Members may change their DC contributions by visiting the third party administrator's website.

For more information on contribution rates please see the Reporting Instruction Manual(RIM) at <u>http://www.michigan.gov/orsrim</u>.

View Election Status



View Employee Info

Member Benefit Plans **Retirement Applicants**

View Employer Statement

Update My Profile

Payments

MICHIGAN OFFICE OF RETIREMENT SERVICES Big Plans. Small Steps.

Save

	Michigan.Gov	Logoff	Employer Info Site	Contact Us	ORS Home		
Things To Do	Working with : REPORTING UNIT, 12345						
Employer Home	-						
Work on Reports	View Election Status						
View DC Feedback File	New Members Yet To Make Election						
View Election Status	SSN	Member Name	First Report End D	Date Elect	tion Days Remaining		
View Payroll Calendar	<u>xxx-xx-</u>	Jane Doe	08/15/2019		63		
	<u>xxx-xx-</u>	John Smith	07/15/2019		32		
Work with Contacts	xxx-xx-	Ben Franklin	06/15/2019		2		

New Members Who Have Made Their Election

SSN	Member Name	First Report End Date	Benefit Plan	Elected/Defaulted Date	DTL4 Adjustments Completed
<u>xxx-xx-</u>	Alan Anderson	05/31/2019	Defined Contribution	08/14/2019	
<u>xxx-xx-</u>	Brenda Brown	04/30/2019	Defined Contribution	07/16/2019	
<u>xxx-xx-</u>	Cathy Crayon Denny Davis	05/31/2019	Pension Plus 2	06/23/2019	
<u>xxx-xx-</u>	Elisa Evens	06/15/2019	Defined Contribution	08/22/2019	
<u>xxx-xx-</u>	Frank Friend	04/30/2019	Defined Contribution	07/16/2019	
<u>xxx-xx-</u>	George Gibson	05/15/2019	Defined Contribution	07/23/2019	
<u>xxx-xx-</u>	Hank Henry Isabella Island	06/15/2019	Pension Plus 2	07/06/2019	
<u>xxx-xx-</u>	Joe Johnson	05/31/2019	Defined Contribution	08/14/2019	
<u>xxx-xx-</u>	Karen Kurt	05/15/2019	Defined Contribution	07/30/2019	

Reporting Instruction Manual

(SS) RETIRE	AN OFFICE OF MENT SERVICES nool Reporting Units	Search	Q
Administration and Compliance	ORS PSRU / REPORTING RESOURCES / REPOR	RTING INSTRUCTION MANUAL	
Reporting Resources	Search Tips Feedba	Glossar	У
Reporting Instruction Manual	Overview		
1: Introduction	Overview		
 2: ORS Employer Website 3: Who Do I Report? Definition of a Member 4: Reportable & Nonreportable Compensation 5: Reporting Hours for Service Credit 	Reporting Instruction Manual The Reporting Instruction Manual (RIM) provide instructions to help you comply with the report requirements of the retirement law. The inform manual is adapted from statute, board decisio policy. Should there be any discrepancies betw Instruction Manual and the actual law, the prov The chapters of this manual are listed on the I need to scroll down to see all fifteen chapter in name to see the sections of the chapter. Or you by using the Search box at the top right of the Search tips:	ing and payment nation contained in the ns, and retirement system ween the <i>Reporting</i> visions of the law govern. eft navigation bar. You may names. Click on the chapter ou may search the manual	
6: Member Benefit Plans and Contributions 7: Payroll Reporting	 Search results will include pages in the <i>Manual</i> as well as other pages on the E website. To see more RIM sections in your search that appears at the bottom right of the section of t	mployer Information ch results, click on the link	

Introduction to ORS Reporting Guide

INTRODUCTION TO

ORS REPORTING

An introductory guide to reporting Michigan Public School Employees' Retirement System information to the Michigan Office of Retirement Services.



Understanding ORS

ORS Websites and Resources

Understanding Reporting Roles

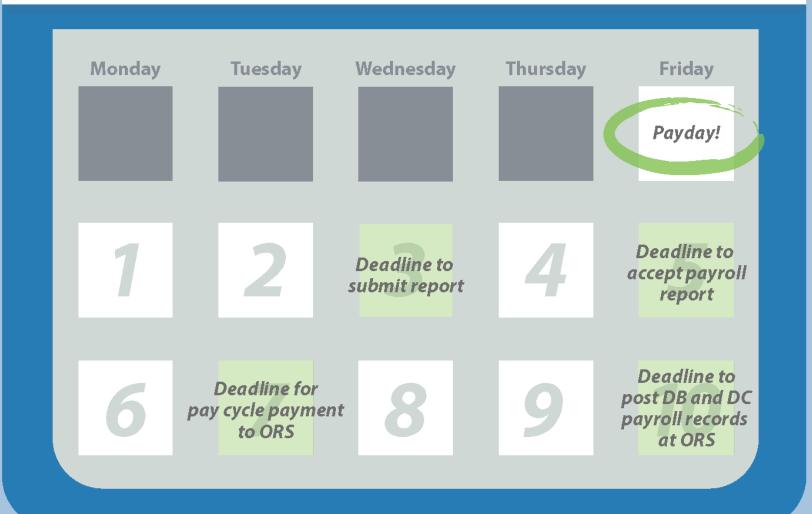
Understanding Benefit Plans

ORS Reporting

Employer Statement



Pay Cycle Reporting



If possible, submit and accept your report before the deadlines. This keeps you on track and gives you plenty of time to make accurate payments.

Payday: End of pay cycle

Day 1: If you haven't already, start the process of submitting, accepting and making payment. Day 2: If you haven't already, start the process of submitting, accepting and making payment. Day 3: Submit report.

Day 4: Make corrections if needed.

Day 5: Accept report to avoid fees.

Day 6: Balance due is found in Recent Activity.

Day 7: Make payment to avoid fees. Balance due is found on the Pay Cycle Statement.*

Day 8: Make corrections if needed.

Day 9: Make corrections if needed.

Day 10: Post records at 100%.

*Changes in contributions on or after Day 7 will not be displayed on the Pay Cycle Statement, but can be seen on the Recent Activity link.

What day of the pay cycle is it?

- Days 1 through 6 use recent activity.
- Days 7 through 10 use pay cycle statement.



Recent activity

- Ending balance from previous statement.
- Amount due may change as reports post and changes to reports are made.

Recent activity

 Locks on the night of the sixth business day.





What day of the pay cycle is it?

- Days 1 through 6 use recent activity.
- Days 7 through 10 use pay cycle statement.



Pay cycle statement

- Payment due on the seventh business day.
 - Risk of delinquent payment fee.

Pay cycle statements

- Posted records as of day 7 are the calculated contribution amounts.
- Unposted records are the reported contribution amounts.



Other locks

- Sixth night contribution section
- Ninth night payment section
- Tenth day entire statement



Delinquent contribution fee

- Payment must be initiated by the seventh business day.
- Delinquent payment fee based on formula.

Incomplete report fee

- Report must be accepted by the fifth business day.
- Incomplete report fee: \$50 per pay period.



Payment tip 1

- Use Recent Activity page when making payments between days 1-6.
- Check the Pay Cycle Statement on the due date (day 7) to see if you owe any more contributions.

Payment tip 2

- Use View Employer Statement link when making payments.
- Do not pay based on Work on Reports page



Hiring a New Employee





New Employees

- 1. Search the Member Benefit Plan link.
- 2. Categorize your new employee:
 - MPSERS plan on file.
 - MPSERS retiree or former participant.
 - New to MPSERS.

MPSERS Plan on File

 Report Detail 1, Detail 2, and Detail 4 using the information found on the Member Benefit Plan link.



MPSERS Retiree or Former Participant

Working After Retirement – Employer Guide

(SS) RETIRE	SAN OFFICE OF EMENT SERVICES chool Reporting Units
Reporting Website	ORS PSRU / REPORTING RETIREES
2017 Reform	Working After Petiroment Employer Guide
Reporting Instruction Manual	Working After Retirement - Employer Guide Begin by selecting your reporting unit type:
File Transfer Service	 K-12 public school districts Charter schools/Public School Academies
Reporting Retirees	Intermediate school districts
Charters and Public School Academies	 Some public libraries and museums Tax supported community colleges Central, Eastern, Northern, and Western Michigan Universities, Ferris State and Lake Superior State Universities,

New to MPSERS Employee

 Report Detail 1, Detail 2, and Detail 4 using the information found on the Member Benefit Plan link.

Member Information Display

This page displays the basic information about the SSN entered and about the associated contributions.

Member Information						
SSN	First Name	Last Name	Birth date	Gender	Retirement Effective Date	Beneficiary Nomination date
xxx-xx-xxxx						
Messages:	No record on file. The member's retirement plan is PENSION PLUS 2. This member's healthcare plan is PERSONAL HEALTHCARE FUND(PHF) - collect contributions at the following rates:					
	DB Contributions:					
	 6.2% employee contribution 0.0% employee UAAL contribution 					
	DC Contributions:					
	 2.0% member DC Contribution 1.0% employer DC Contribution 2.0% member PHF Contribution 2.0% employer PHF Contribution 					
	The DC Contributions shown are the default rates. Members may change their DC con- tributions by visiting the third party administrator's website.					
	For more information on contribution rates please see the Reporting Instruction Manual(RIM) at http://www.michigan.gov/orsrim .					

View Election Status Link

- See the countdown in a new employee's election window.
- See the dates that communication was sent by ORS.
- See if they are a part of Pension Plus 2 or Defined Contribution (DC) plan.
 - If the new to MPSERS employee becomes a participant in the DC plan, you will see each pay period that requires an adjustment.

Adjustments

 RIM section 7.21.05.03: Adjusting Posted DTL4 Records for Employees Who Elect or Default to the DC Plan.

Last Name:	DOE	
Middle Name:	K	
Begin Date: (MM/DD/YYY)	03/03/2018	
End Date: (MM/DD/YYY)	03/16/2018	
DC Record Type:	05 Positive Adjustment	-
Employer Reported Wages: \$	0.00	
Member DC Contributions \$		
Member DC Percent (%):		
Employer DC Contribution: \$		
Employer DC Match Percent (%):		
Member PHF Contributions \$		
Member PHF Percent(%):		
Employer PHF Contributions \$		
Employer PHF Match Percent (%):		
Charles Charles Dates (MM (DD (MMM))		

Adjustments

Date	Wages	DB (DTL2)	Employer DC (DTL4)	Employee DC (DTL4)	Employer PHF (DTL4)	Employee PHF (DTL4)
02/16/18	\$1,000	6.2%	2%	1%	2%	2%
03/02/18	\$1,000	6.2%	2%	1%	2%	2%
03/16/18	\$1,000	6.2%	2%	1%	2%	2%
03/30/18	\$1,000	0.0%	3%	7%	2%	2%

Adjustments on the first pay period after the employee becomes a DC participant

Date	Wages	DB (DTL2)	Employer DC (DTL4)	Employer PHF (DTL4)	Employee DC (DTL4)	Employee PHF (DTL4)
02/16/18	ZERO	0.0%	3%	7%	2%	2%
03/02/18	ZERO	0.0%	3%	7%	2%	2%
03/16/18	ZERO	0.0%	3%	7%	2%	2%

New Hire Process E-Learning Module



Reporting retirees



Retirees who return to work

- Bona Fide Termination
 - RIM section 9.02: Bona Fide Termination and Retiree Earnings
- Member Benefit Plans link
- Working After
 Retirement –
 Employer Guide.

ORS PSRU / REPORTING RETIREES

9003-9005 Reporting Instructions

Follow these reporting instructions:

- · No Unfunded Actuarial Accrued Liability(UAAL) is owed for the pension or retiree healthcare.
- · Report this retiree using these Detail 2 Employment Class Codes:
 - 9003 Retiree Teacher
 - o 9004 Retiree Administrator
 - 9005 Retiree Other

See the Reporting Instruction Manual (RIM) section 13.01: Detail 2 Employment Class Codes and Definitions for complete instructions.

END OF PROCESS

Click here to start over or use the back button to return to the previous page.

Report Retiree Wages e-learning module

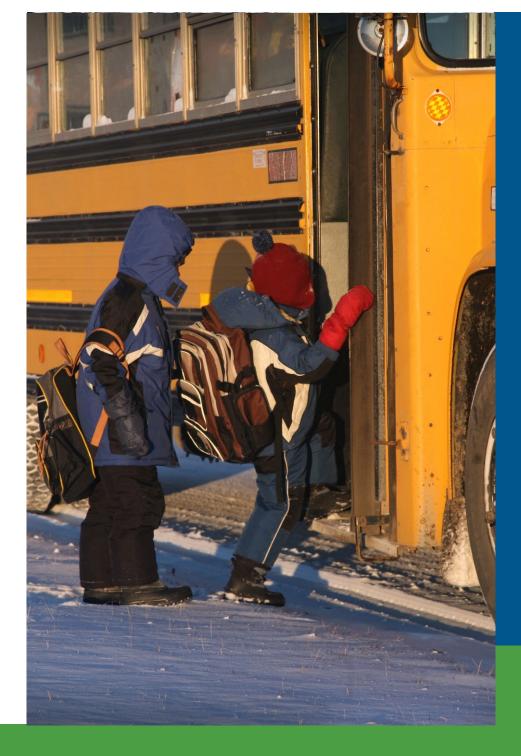


457 Expansion



What to expect

- Changes begin May 2022.
- Report a DTL4 for every employee.
- All employees will receive a VOYA Financial account and PIN number.





More changes

- Coding changes at ORS.
- Reminder to work with your vendor to make wage code changes.
- Without a DTL4, the DTL2 will suspend with an error message.

Questions



Contacts

Office of Retirement Services

- Website www.michigan.gov/ors
- Customer Service 800-381-5111
- Employer Reporting 800-381-5111
 - Email ORS_Web_Reporting@michigan.gov
 - ORS-Contract-Review@michigan.gov
 - Website www.michigan.gov/psru