



MICHIGAN OFFICE OF RETIREMENT SERVICES

Big Plans. Small Steps.

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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 public-school 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	View Report	View Totals/Accept
N/A	Suspended	99.33	100.00	02/17/2021	01/30/2021 - 02/12/2021	02/19/2021	View Report	View Totals/Accept
N/A	Suspended	99.77	100.00	02/02/2021	01/16/2021 - 01/29/2021	02/03/2021	View Report	View Totals/Accept
Yes	Added	0.00	0.00	03/16/2021	02/27/2021 - 03/12/2021	No	View Report	View 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



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

View Report Totals

Below are the current report totals and previous report totals for your Retirement Detail Reports. These totals must be verified to complete the A

Summary Information

Report Status	Added
File Status	Loaded
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 Download Detail

Gross Wages	\$ 64,536.14
Gross Wages (Retirees)	\$ 769.23

Error download detail

Edit Report

[Return to report summary_page](#)

[Error Download Detail](#)

Department of Technology, Management & Budget

Office of Retirement Services

Edit Report

**ORGANIZATION
NUMBER:** 12345

ORGANIZATION NAME: PUBLIC SCHOOL DISTRICT

DATE: 06/28/2021 13:59:53

REPORTING PERIOD: 06/05/2021 - 06/18/2021

F = Flagged; S = Suspended; B = Bad Format

ORG Fix - You can resolve this record.

In Queue - This record is waiting for a previous pay period's record to post and does not need any action.

On Hold - This suspended record cannot currently be resolved by the reporting unit.

TDP download details

Michigan.Gov	Logoff	Employer Info Site	Contact Us	ORS Home
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Working with : ANY PUBLIC SCHOOL DISTRICT, 12345

View Employee Information

This page allows an organization representative to search for a specific employee or view a list of employees who have posted records in our system that were reported by your organization. Only records with an end date equal to or greater than 10/01/2002 are available. An organization representative can view a list of open TDP Agreements with the current balance by clicking on the 'Download TDP Agreement Details' link.

- [Download TDP Agreement Details](#) 
- [Learn more about this page](#)

Search for an Employee

Enter Last Name : or SSN No :

all [a](#) [b](#) [c](#) [d](#) [e](#) [f](#) [g](#) [h](#) [i](#) [j](#) [k](#) [l](#) [m](#) [n](#) [o](#) [p](#) [q](#) [r](#) [s](#) [t](#) [u](#) [v](#) [w](#) [x](#) [y](#) [z](#)

DC feedback file



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Working with : REPORTING UNIT, 12345

View DC Feedback File

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.

- [Learn more about this page](#)

X

Search Criteria

SSN:

Last Name:

First Name:

Date Received (MM/DD/YYYY)

From:

To:

Record Status

[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 Comment
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	<input type="checkbox"/>	
XXX-XX-XXXX	L NAME, F NAME	DC	Personal Healthcare Fund	0.0	4.0	1.0	1.0	08/06/2019	08/31/2019	<input type="checkbox"/>	

View Member Benefit Plans



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Working with : REPORTING UNIT, 12345

View Member Benefit Plans

This process allows you to review basic information about an MPSERS member in order to determine the amount of employee contribution that should be withheld.

To view member information:

1. Enter the member's Social Security Number in the SSN field.
2. Click the OK button.

SSN Search Form

Enter the SSN :

Social Security Number 1 :

Social Security Number 2 : (Optional)

Social Security Number 3 : (Optional)

Social Security Number 4 : (Optional)

Social Security Number 5 : (Optional)

Social Security Number 6 : (Optional)

Social Security Number 7 : (Optional)

Social Security Number 8 : (Optional)

Social Security Number 9 : (Optional)

Social Security Number 10 : (Optional)

Member Information Display



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Member Benefit Plans

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Working with : REPORTING UNIT, 12345

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.

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 <http://www.michigan.gov/orsrim>.

View Election Status



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Working with : REPORTING UNIT, 12345

View Election Status

New Members Yet To Make Election

SSN	Member Name	First Report End Date	Election Days Remaining
xxx-xx-	Jane Doe	08/15/2019	63
xxx-xx-	John Smith	07/15/2019	32
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
xxx-xx-	Alan Anderson	05/31/2019	Defined Contribution	08/14/2019	<input type="checkbox"/>
xxx-xx-	Brenda Brown	04/30/2019	Defined Contribution	07/16/2019	<input type="checkbox"/>
xxx-xx-	Cathy Crayon	05/31/2019	Pension Plus 2	06/23/2019	
xxx-xx-	Denny Davis	06/15/2019	Defined Contribution	08/22/2019	<input type="checkbox"/>
xxx-xx-	Elisa Evens	04/30/2019	Defined Contribution	07/16/2019	<input type="checkbox"/>
xxx-xx-	Frank Friend	05/15/2019	Defined Contribution	07/23/2019	<input type="checkbox"/>
xxx-xx-	George Gibson	06/15/2019	Pension Plus 2	07/06/2019	
xxx-xx-	Hank Henry	05/31/2019	Defined Contribution	08/14/2019	<input type="checkbox"/>
xxx-xx-	Isabella Island	05/15/2019	Defined Contribution	07/30/2019	<input type="checkbox"/>
xxx-xx-	Joe Johnson				
xxx-xx-	Karen Kurt				

[Save](#)

Reporting Instruction Manual



**MICHIGAN OFFICE OF
RETIREMENT SERVICES**
Public School Reporting Units



Administration and
Compliance

Reporting Resources

Reporting Instruction
Manual

ORS PSRU / REPORTING RESOURCES / REPORTING INSTRUCTION MANUAL

Search Tips

Feedback

Glossary

Overview

Reporting Instruction Manual

The *Reporting Instruction Manual (RIM)* provides information and instructions to help you comply with the reporting and payment requirements of the retirement law. The information contained in the manual is adapted from statute, board decisions, and retirement system policy. Should there be any discrepancies between the *Reporting Instruction Manual* and the actual law, the provisions of the law govern.

The chapters of this manual are listed on the left navigation bar. You may need to scroll down to see all fifteen chapter names. Click on the chapter name to see the sections of the chapter. Or you may search the manual by using the Search box at the top right of the screen.

Search tips:

- Search results will include pages in the *Reporting Instruction Manual* as well as other pages on the Employer Information website.
- To see more RIM sections in your search results, click on the link that appears at the bottom right of the search results page and

1: Introduction

2: ORS Employer
Website

3: Who Do I Report?
Definition of a
Member

4: Reportable &
Nonreportable
Compensation

5: Reporting Hours
for Service Credit

6: Member Benefit
Plans and
Contributions

7: Payroll Reporting

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

Monday



1

6

Tuesday



2

**Deadline for
pay cycle payment
to ORS**

Wednesday



**Deadline to
submit report**

8

Thursday



4

9

Friday

Payday!

**Deadline to
accept payroll
report**

**Deadline to
post DB and DC
payroll records
at ORS**

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.



MPERS Retiree or Former Participant

- Working After Retirement – Employer Guide



**MICHIGAN OFFICE OF
RETIREMENT SERVICES**
Public School Reporting Units



Reporting Website

2017 Reform

Reporting Instruction
Manual

File Transfer Service

Reporting Retirees

Charters and Public
School Academies

ORS PSRU / REPORTING RETIREES

Working After Retirement - Employer Guide

Begin by selecting your reporting unit type:

- K-12 public school districts
- Charter schools/Public School Academies
- Intermediate school districts
- 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 MPERS 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 contributions 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/YYYY)	03/03/2018
End Date: (MM/DD/YYYY)	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 (%):	
Status Change Date: (MM/DD/YYYY)	

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
 - 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



Reporting Retiree Wages

Follow these MPSERS retirees who returned to work or who plan to work after retirement.

Whitefish Point, Paradise, MI

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