



MICHIGAN OFFICE OF RETIREMENT SERVICES

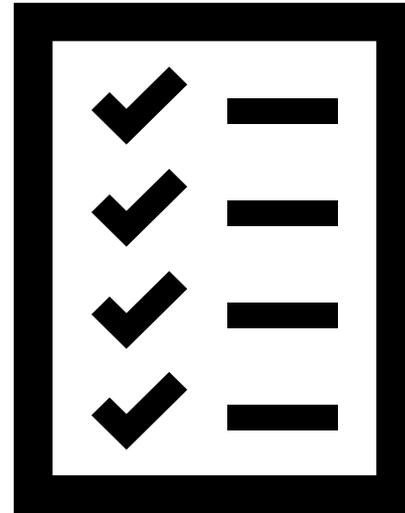
Big Plans. Small Steps.

Steve Cary
Bobby Hoppes
Stephanie Bowerson

Southwest Michigan School Business Officials Conference
March 4th, 2026

Agenda

- Introduction to ORS.
- Contract Reviews.
- Payroll Audits.
- Final Payroll Details.
- ORS Outreach.
- Questions/Answers.



ORS Purpose

An innovative retirement organization driven to empower our customers for a successful today and a secure tomorrow.



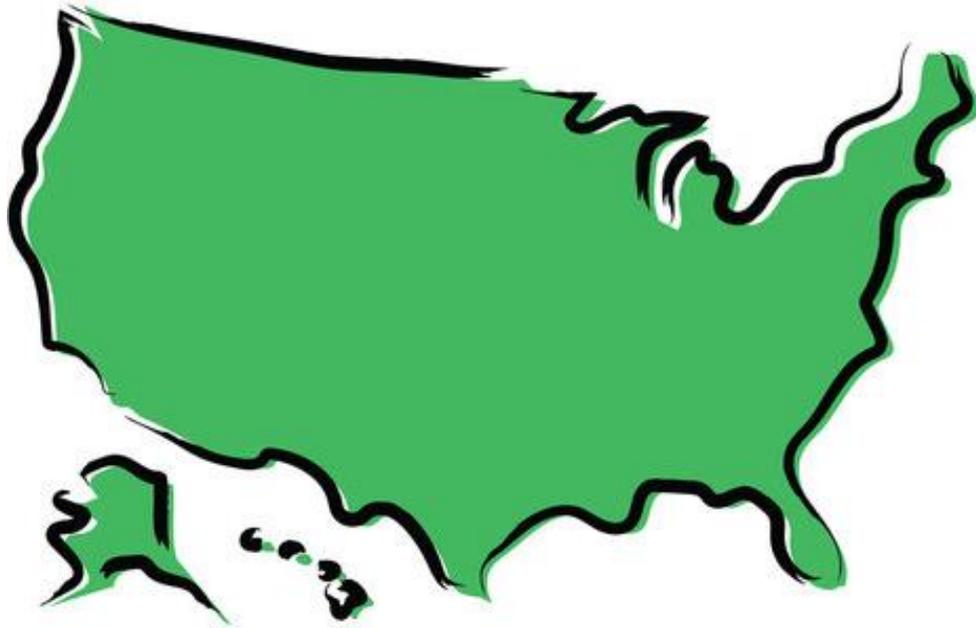
**MICHIGAN OFFICE OF
RETIREMENT SERVICES**
Big Plans. Small Steps.

ORS Global Impact

- **38th largest** pension system globally.
- **600,000** customers across all systems.



ORS National Impact



- The **15th largest** public retirement system in the United States.
- **\$8.3 billion** in pension and healthcare benefits FY2024.

ORS Local Impact

- We administer retirement systems for nearly **1 out of 13** Michigan adults.
- There are **265,345** active members across all systems.



Retirees



237,186

Public
School
Retirees



70,868

State
Retirees



3,406

State
Police
Retirees



646

Judicial
Retirees



4,623

Michigan
National
Guard
Retirees

Michigan Public School Employees' Retirement System (MPERS)



K-12 Public
School Districts



Public School Academies
and Charter Schools



District
Libraries



Intermediate
School Districts



Community
Colleges

MPERS

Plan types

- Closed Defined Benefit (DB) Plan.
- Hybrid plans.
- Defined Contribution (DC) Plan.

Insurance

- Closed Retiree Healthcare Plan.
- Personal Healthcare Fund.



Contract Review and Submitting Supporting Documents



What is it?

- A review of administrator contracts.

When does it happen?

- At the time of retirement.
- Via a court order.
- Upon request.



Why is it done?

- To ensure accuracy of wages reported compared to the contract.

What to Expect

- Completion of Wage Detail Sheets and request for contracts.
- Contracts for all years in the letter.
 - If no contracts – Salary schedule.
- Extra payments – require documentation.
- Final Payroll Detail (FPD) still required.



Reported Wage Detail

- Provides checks and balances.
- Requires supporting documents to be attached to payments.
- Consistent language is required.



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RETIREMENT SERVICES
PO Box 30171 · Lansing, MI 48909-7871

Michigan.gov/ORS

Toll Free: 800-381-5111
Local: 517-940-8511
Fax: 517-284-4416

Reported Wage Detail

SCHOOL DISTRICT

RU #: 00000

<First Name Last Name>	School Year: <Audit>
Position(s) (please complete)	

Reported Wage Detail

Please identify the base contract amount and itemize amounts earned for each type of compensation equal to the total reported wages listed by ORS. This may include, but not limited to, reimbursements, bonuses, merit pay, annuities, longevity, etc. All reported wages should be properly documented and sent for review. Examples of acceptable documentation include contracts, bargaining unit agreements, meeting minutes, etc.

Base Contract Amount + Detail Itemization **MUST** = Total Reported Wages

BASE CONTRACT AMOUNT	\$
----------------------	----

DETAIL		
Payment Type	Amount Paid	Documentation Provided
<i>Annuity (Example)</i>	<i>\$5,400.00 (Example)</i>	<i>Contract (Example)</i>
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

TOTAL REPORTED WAGES	\$
----------------------	----

COMMENTS: .

Employer Contact Name	Employer Contact Title
Employer Contact Signature (*FORM IS ONLY VALID IF SIGNED)	Date

Importance of Supporting Docs

Verification:

- Confirms reported payments match contract terms.
- Allows Adjustments for discrepancies.

How we verify:

- Request Wage Detail Sheet showing what was reported.
- Request supporting documents to validate what was reported.
- Cross-check reported data with our system calculations ensuring proper wages are reported.

A green paperclip is positioned on the left side of the slide, resting on a textured orange surface. The paperclip is oriented diagonally, with its top loop pointing towards the upper right. The background of the slide is split into a white area on the right and a green area at the bottom.

Submitting Supporting Documents

- Email attachments.
 - FTS for sensitive information.
- Documents submission that ORS cannot access and will not accept:
 - End-to-end encryptions.
 - Documents on sites that require a login.

Payroll Audits



What is it?

A system to ensure accuracy of wages and hour, which ultimately ensures accuracy of pension and contributions for retirement.

Our Goal

To audit each reporting unit within a 5-year period.



Why January?

- Audit process begins in September.
- Includes requesting data from other state agencies.
- Data is returned and compared to ORS Data.
- 140 reporting units takes until December.
- ORS has a strict deadline to complete the audit and send final reports to each reporting unit.





What is audited?

- Wage and service.
- Membership.
- Retiree earnings.
- Employment class code.
- Census.
 - Gender.
 - date of birth.

Reportable and nonreportable compensation



RIM Chapter 4



4.00.00: Reporting compensation

[4.00.00: Reporting compensation](#)

[4.01: Compensation types: reportable, nonreportable, and special situations](#)

[4.02: Reportable compensation](#)

[4.03: Nonreportable compensation](#)

[4.04: Special situations](#)

[4.05: Normal salary increases \(NSI\)](#)

4.00.00: Reporting compensation

Reporting units may compensate employees as determined by their governing boards. However, not all compensation earned may be included in the calculation of an employee's final average compensation used to calculate defined benefits (DB), that is, pensions. The Public School Employees Retirement Act ([Public Act 300 of 1980, MCL 38.1303\(a\)](#)) defines the types of earned remuneration that is eligible to be included in a member's final average compensation. This chapter provides a summary of the retirement act's compensation definitions.

The retirement act, this manual, and the Michigan Office of Retirement Services (ORS) are the only sources for determining if compensation is consistent with the retirement statute and

Active members

DTL2: reportable vs. nonreportable compensation

4.02: Reportable	4.03: Nonreportable
Coaches Wages, Regular Wages, and Salary	Bonus payments
Education pay or increased academic certifications	Cash paid in lieu of benefit
Holiday, Sick Leave, Vacation Leave pay	Fringe benefits
Longevity Pay	Incentives (Attendance, Referral, Retirement)
Merit Pay	Payments to increase retirement benefits
Overtime Pay	Reimbursements and Allowances
Weekly Workers' Compensation	Unused leave payout (vacation leave and/or sick leave)

Active members

DTL4: nonreportable compensation

4.03: Nonreportable

Weekly Workers' Compensation (When paid by 3rd party)

Short and Long-Term Disability

Reimbursements

As defined by Public Act 300

Retiree Earnings

DTL 2 and 4: Reportable compensation

9.01: Earnings of retirees who return to work

Coaches Wages, Regular Wages, and Salary	Bonus payments
Education pay or increased academic certifications	Cash paid in lieu of benefit
Holiday, Sick Leave, Vacation Leave pay	Fringe benefits
Longevity Pay	Incentives (Attendance, Referral, Retirement)
Merit Pay	Payments to increase retirement benefits
Overtime Pay	Allowances
Unused leave payout (vacation leave and/or sick leave)	Life over 50k

Final Payroll Detail (FPD) Reporting



List of Retirement Applicants

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Working with : PUBLIC SCHOOLS, 12345

List Of Retirement Applicants

If you wish to view a submitted final payroll detail application, enter the SSN of the applicant and click on the search button.

SSN:

The list(s) below indicate your employees (current and former) who have applied for retirement. Names are added to this list upon receipt of the application in our office. 45 days before the applicant's retirement effective date, the name will be linked to a detail page. Please click on any active links to enter the data needed for each applicant.

Regular Retirement

(Complete as soon as possible)

July 20XX

Applicant Name	SSN
Dustin Daniels	XXX-XX-XXXX
Ryan Stafford	XXX-XX-XXXX

August 20XX

Applicant Name	SSN
Pattv Hicks	XXX-XX-XXXX

November 20XX

Applicant Name	SSN
Adrian Flint	XXX-XX-XXXX

Initial Pension

(Complete after all wages are submitted)

July 20XX

Applicant Name	SSN
Carol Kane	XXX-XX-XXXX
Steve Monroe	XXX-XX-XXXX
Kay Williams	XXX-XX-XXXX

August 20XX

Applicant Name	SSN
Jacob Nicols	XXX-XX-XXXX

November 20XX

Applicant Name	SSN
Leannah Jones	XXX-XX-XXXX

Regular Retirement

Regular Retirement

(Complete as soon as possible)

July 20XX

Applicant Name	SSN
----------------	-----

Dustin Daniels	XXX-XX-XXXX
--------------------------------	-------------

Ryan Stafford	XXX-XX-XXXX
-------------------------------	-------------

August 20XX

Applicant Name	SSN
----------------	-----

Patty Hicks	XXX-XX-XXXX
-----------------------------	-------------

November 20XX

Applicant Name	SSN
----------------	-----

Adrian Flint	XXX-XX-XXXX
--------------	-------------

- Retiree will not receive the first pension check until FPD is complete.
- Complete as soon as the hyperlink goes live.

Who Makes the List?

Regular Retirement

- Eligibility needs to be proved.
- Court orders.
- Contract review.



Initial Pension

- Complete after all wages are posted.
- Estimated pension check in the month of effective date.
- Three to six months before final pension check.

Initial Pension

(Complete after all wages are submitted)

July 20XX

Applicant Name	SSN
Carol Kane	XXX-XX-XXXX
Steve Monroe	XXX-XX-XXXX
Kay Williams	XXX-XX-XXXX

August 20XX

Applicant Name	SSN
Jacob Nicols	XXX-XX-XXXX

November 20XX

Applicant Name	SSN
Leannah Jones	XXX-XX-XXXX



Who Makes the List?

Initial Pension

- 93% of applicants receive their pension in the first month.
- Immediately eligible for retirement.

Order to Complete FPDs

1. Current month – *Regular Retirement.*
2. Previous months (moving backwards) – *Regular Retirement.*
3. Current month – *Initial Pension.*
4. Previous months (moving backwards) – *Initial Pension.*
5. Future months – *Regular Retirement.*

Order to Complete FPDs Example

Today is August 1st

Regular Retirement

(Complete as soon as possible)

July 20XX

	Applicant Name	SSN
2	Dustin Daniels	XXX-XX-XXXX
	Ryan Stafford	XXX-XX-XXXX

August 20XX

	Applicant Name	SSN
1	Patty Hicks	XXX-XX-XXXX

November 20XX

	Applicant Name	SSN
	Adrian Flint	XXX-XX-XXXX

Initial Pension

(Complete after all wages are submitted)

July 20XX

	Applicant Name	SSN
4	Carol Kane	XXX-XX-XXXX
	Steve Monroe	XXX-XX-XXXX
	Kay Williams	XXX-XX-XXXX

August 20XX

	Applicant Name	SSN
3	Jacob Nicols	XXX-XX-XXXX

November 20XX

	Applicant Name	SSN
	Leannah Jones	XXX-XX-XXXX

FPDs for DC Converted Members

- If the employee is retiring from the RU where they worked when their Basic or MIP Plan ended on Feb. 1, 2013, then that reporting unit validates everything.
- If the employee is retiring from a different RU than the one they worked for on Feb. 1, 2013, multiple FPDs will be needed to validate all necessary information.

FPD for DC Converted Continued

- Termination date validation is key.
- You'll need to fill out the entire applicant details. Confirm wage details, if necessary, with ORS Web Reporting.
- Don't be thrown off by that the date on the FPD not being current.
- Put in 1 for the numbers of days worked since July 1, 2012. The system will not accept a 0 here.

Application Details

Final Payroll Details

Applicant Detail

Please complete all the blank entry areas and verify any fields already populated.

Note: By completing this form you are comparing this employee's contractual rate to what was actually reported to ORS.

Applicant Name: FirstName LastName

SSN: XXX-XX-XXXX

Retirement Date (MM/DD/YYYY): 05/01/2019

Termination Date:

Last Day Worked:

Last Day Paid:

Full Contract Rate/Hourly Rate
For Last Year Worked: check this box if hourly rate entered

If this is not the correct contract or hourly rate, enter the correct rate. For hourly rates, enter the rate most frequently used.

Pending Wages

Regular Retirement **ONLY**

- Enter wages you intend to pay the employee.
- No summer spread wages here.



Reportable Wages Above Base Rate

Wages that aren't part of their normal wages.

Example:

- Teacher who coaches or has extra responsibilities.

Reportable Wages Above Base Rate

Instructions: Enter the amount of wages paid that is above the base pay rate for the most recent fiscal year.

Excess Amount:

\$

Excess Amount Comments:

(Please explain wages entered for excess amount.)

Unreportable Wages

- Items reported to ORS but considered unreportable.

Unreportable Wages

During the wage review period 07/01/2008 - 10/01/2012, were any of the following unreportable wages reported to ORS.

Bonuses	\$ 0.00
Cash in lieu of benefit (insurance, annuity, etc.)	\$ 0.00
Employer-paid service credit	\$ 0.00
Expenses (e.g., mileage, dry cleaning, dues)	\$ 0.00
Incentive payments(early retirement, severance pay, etc.)	\$ 0.00
Insurance premiums	\$ 0.00
Super longevity	\$ 0.00
MIP reimbursements	\$ 0.00
FICA reimbursements	\$ 0.00
Payments to increase the FAC	\$ 0.00
Perfect attendance	\$ 0.00
Unused vacation, personal, sick or comp pay	\$ 0.00
Other fringe benefits	\$ 0.00
Long-term disability	\$ 0.00
Other	\$ 0.00

OR

- This payroll office did not report any of the above unreportable wages during the stated wage review period for this employee.

Carryover

- Biggest reason for overpayment of initial pensions.
- Risk of double dipping wages.

Carryover (Usually Summer Spread)

Instructions: For each period listed, enter the wages paid after June 30 for service performed before July 1.

Date	Amount
06/30/2012	\$ <input type="text" value="0.00"/>

Carryover amount(s) already reported to ORS:

Date	Amount
06/30/2011	\$ 10454.99

Calculating Hours

- Standard hours.
- Average hours worked per day.
- Count Days tool.

Standard Hours Worked Per Fiscal Year (eg: 2080, 1020, etc.):

Average Hours Worked Per Day:

Number Of Days Worked Since July 1, 2012 or last fiscal year worked:

Note: If last fiscal year worked is not the year listed please enter the fiscal year used in comment box. Please do not use the Count Days button if employee did not work in the current fiscal year.

Count Days

Comments:

(You would be able to enter only 250 characters in this field)



Final Steps

- Ensure name, phone number, and email are correct.
- Click save button.
- Ready to Certify.
- Submit.
- Final Payroll Details summary page available for records.

Example of Print Summary

Final Payroll Details

Applicant Name: Jane Smith
SSN: XXX-XX-XXXX
Retirement Date (MM/DD/YYYY): 07/01/2011
Termination Date: 06/30/2011
Last Day Worked: 06/17/2011
Full Contract Rate/Hourly Rate For Last Year Worked: \$ 83575.14

Pending Wages

Report Period Start Date	Report Period End Date	Wages	Hours
04/09/2011	04/22/2011	\$ 18626.00	60.00

Carryover (Usually Summer Spread)

Date	Amount
06/30/2010	\$ 0.00
06/30/2009	\$ 0.00
06/30/2008	\$ 0.00
06/30/2007	\$ 0.00
06/30/2006	\$ 0.00
06/30/2005	\$ 0.00

Standard Hours Worked Per Fiscal Year (eg: 2080, 1020, etc.): 2080.00
Average Hours Worked Per Day: 8.00
Number Of Days Worked Since July 1, 2010: 260

Common Errors

Final Payroll Details

Error Message

- This FPD is not balanced. The difference is 5501.34 which equals 15.84 days. Suggested areas to review are contract rate, excess amount, standard hours worked per fiscal year and carryover.
- Current Fiscal Year Posted Wages: 79646.81
- Wages Reported for Current FY from FPD: 17760.00
- Carryover Amount for Current FY: 0.00
- Excess Payment: 500
- Carryover Amount for Previous FY: 13623.76
- The Certified Reportable wages: 78783.02
- Wages based on contract: 73281.71

Items to look for when getting errors

- Verify term date, last date worked and last day paid are all correct to ensure its balancing to the correct fiscal year.
- Ensure the hourly rate box is checked, if hourly rate is used instead of contract rate.
- Ensure unreportable wages check box is checked, verifying non were reported.
- Check comment box at bottom doesn't contain any special characters.

Resources

Avoid **FPD** Errors

Final Payroll Details

Check the box or don't check the box?

This box will pre-populate with the most recent amount reported to ORS. Is the populated rate correct?

Final Payroll Details
Applicant Detail
 Please complete all of the blank entry areas and verify any fields already populated. Make by completing this form you are certifying the employee's contractual data to what was actually reported to ORS.

Applicant Name: _____ Last Day: _____
 SSN: XXXXX-1
 Retirement Date (MM/DD/YYYY): 07/31/2018
 Termination Date: _____
 Last Day Paid: _____
 Full Contract Rate/Hourly Rate: 0.00 (Check the box if hourly rate entered)
 For Last Year Reported: 0.00 (Check the box if hourly rate entered)
 If this is not the correct contract or hourly rate, enter the correct rate. For hourly rates, enter the rate used for payroll.

Yes	→		Is the employee paid based on an hourly rate or contract rate?	Hourly	→	Check the box. Continue to the next section.
No	→	Enter to correct amount* (see below)	→	Contract	→	DO NOT check the box. Continue to the next section.

*This information will help you with employees that are part time, did not work a full year, and bus drivers.

- If the employee has more than one hourly rate, enter the average hourly rate.
- If the employee did not work the full fiscal year. Check the Detail 2 for a prorated contract amount. If no amount is reported, enter the full contract amount.
- For bus drivers, enter the full contract rate from last year. If there is more than one, enter the average hourly rate.

- FPD errors job aid.
- FPD e-module.
- RIM Chapter 11.

Upcoming Changes

- The State of Michigan (SOM), along with other state and local governments, face the new requirements under Title II of the federal Americans with Disabilities Act (ADA) of 1990.



Employer Self Service



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Things To Do

Wage and Contribution Reporting Certification

By using this user account to access the Retirement Reporting System, I certify that the wages and contributions I report are, to the best of my knowledge, consistent with the reporting instructions of the Michigan Public School Employees Retirement System and comply with the provisions of 1980 P.A. 300, as amended, as set forth in the *Reporting Instruction Manual* or otherwise required.

To the full extent of my knowledge, the wages and hours reported:

- Do not include remuneration not paid in money (in-kind compensation).
- Do not include payments for any unused sick leave or unused vacation leave.
- Do not include terminal payments made to an employee because he or she is leaving public school employment.
- Do not include remuneration paid for the specific purpose of increasing the final average compensation.
- Do not include bonus or retirement incentive payments.
- Do not include payments of hospitalization or life insurance premiums or other fringe benefits made by the school agency, or payments to the employee or into a tax-sheltered annuity made in lieu of a fringe benefit.
- Do not include either payments or reimbursements for expenses incurred on the job.
- Do not include any other payments or hours that are unreportable according to the guidelines outlined by the retirement system.

By clicking the "I Agree" button, you certify that you are submitting an accurate accounting of compensation and hours served by your members.

If you do not agree with the terms contained in this Agreement, please click the "I Disagree" button.

[I Agree](#)

[I Disagree](#)

New Look



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[I Agree](#)

[I Disagree](#)

Previous View



Things To Do

Employer Home

- [Work on Reports](#)
- [View DC Feedback File](#)
- [View Election Status](#)
- [View Payroll Calendar](#)
- [Work with Contacts](#)
- [View Employee Info](#)
- [Member Benefit Plans](#)
- [Retirement Applicants](#)
- [Payments](#)
- [View Employer Statement](#)
- [Update My Profile](#)

Working with : A G B U ALEX & MARIE MANOOGIAN SCH, 60280

Employer Home Page

This is your employer home page. If you are responsible for reporting for more than one employer, you can select another employer by clicking the **Employer Selection** link. The one in **BOLD** is your default employer and you can work with that employer now.

- [Choose Your Employer](#)
- [View Employer Information](#)
- [View Your Contacts](#)
- [View Your Contribution Rates](#)
- [Tell Me More](#)

Org Code:

Org Name:

[1](#) [2](#) [3](#) [4](#) [5](#) [6](#) [7](#) [8](#) [9](#) [10](#) [11](#) [12](#) [13](#)

Employer Selection

Selected	Employer Number	Employer Name	Status
<input checked="" type="radio"/>			Active
select			Active
select			Active
select			Active

New Look



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[Update My Profile](#)

Working with : ABC SCHOOL DISTRICT, 12345

Employer Home Page

This is your employer home page. If you are responsible for reporting for more than one employer, you can select another employer by clicking the **Employer Selection** link. The employer marked with and appears in **BOLD** is your active employer that you can work with now.

- [Choose Your Employer](#)
- [View Employer Information](#)
- [View Your Contacts](#)
- [View Your Contribution Rates](#)
- [Tell Me More](#)

Org Code:

Org Name:

Search

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Working with : KIRTLAND COMMUNITY COLLEGE, 43100

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](#)

Search Criteria

SSN: Last Name: First Name:

Date Received (MM/DD/YYYY) Record Status

From: To:

[Download Feedback File](#)
Unread Feedback

SSN	Member Name	Benefit Structure	Healthcare Choice	Employee DC %	Employee DC Roth %	Employer DC %	Employee PHF %	Employee PHF Roth %	Employer PHF %	Date Received	Effective Report End Date	Read Record	Deferral Comments
		DC	Personal Healthcare Fund	3.0	0.0	7.0	2.0	0.0	2.0	10/17/2025	10/31/2025	<input type="checkbox"/>	
		DC	Personal Healthcare Fund	3.0	0.0	7.0	2.0	0.0	2.0	07/26/2025	08/22/2025	<input type="checkbox"/>	
		DC	Personal Healthcare Fund	3.0	5.0	7.0	2.0	0.0	2.0	11/18/2025	12/12/2025	<input type="checkbox"/>	

Select/Unselect All

New Look

Search Criteria

SSN: Last Name: First Name:

Date Received From: Date Received To: Record Status:

[Download Feedback File](#)

Unread Feedback													
SSN	Member Name	Benefit Structure	Healthcare Choice	Employee				Employer		Date Received	Effective Report End Date	Read Record	Deferral Comments
				DC %	DC Roth %	PHF %	PHF Roth %	DC %	PHF %				
		DC	Personal Healthcare Fund	3.0	0.0	2.0	0.0	7.0	2.0	10/17/2025	10/31/2025	<input type="checkbox"/>	
		DC	Personal Healthcare Fund	3.0	0.0	2.0	0.0	7.0	2.0	07/26/2025	08/22/2025	<input type="checkbox"/>	
		DC	Personal Healthcare Fund	5.0	0.0	2.0	0.0	7.0	2.0	10/16/2025	10/31/2025	<input type="checkbox"/>	
		DC	Personal Healthcare Fund	3.0	0.0	2.0	0.0	7.0	2.0	10/11/2025	10/31/2025	<input type="checkbox"/>	
		Pension Plus	Premium Subsidy	5.0	0.0	0.0	0.0	1.0	0.0	10/10/2025	10/31/2025	<input type="checkbox"/>	
Select/Unselect All											<input type="checkbox"/>	<input type="button" value="Save"/>	

ORS Employer Outreach



Employer Reporting Outreach

- Purpose:
 - Enhance communication.
 - Provide training opportunities.
 - Improve presentations and tools.
 - Build and maintain trusted partnerships.

PSRU Website

Public School Reporting Units



Welcome

The Employer Information website provides resources and information for Michigan public schools, community colleges, and some public school academies, charter schools, libraries and universities in the Michigan Public Schools Employee Retirement System.

Here you will find links to websites used to report to the Office of Retirement Services, as well as communications and resources developed to assist you in reporting.

[Reporting Instruction Manual](#)

[Resources for New Members](#)

[Reporting Retirees](#)



Employer Newsletter

Employer News

For reporting units of the Michigan Public School Employees' Retirement System

February 2025

- Reporting changes.
- Reminders.
- Important dates.



Reporting 147g payments

This fiscal year (FY), your school aid fund payment includes 147g funds, which your reporting unit must use to reimburse members with the premium subsidy benefit for their FY 2025 healthcare contributions, as required by Public Act (PA) 120 of 2024. We informed you (by [email](#) and in our [FAQs](#)) that these reimbursement payments must be reported on Detail 4 (DTL4) — DC Contribution records for active employees. Reporting Instruction Manual section 4.04: [Special situations](#) also addresses this issue.

Why are these reimbursement payments reportable on a DTL4 record? Per IRS requirements, only healthcare reimbursements that are one-for-one are considered

In This Issue:

- [Reporting 147g payments](#)
- [DC employer contribution forfeiture credit](#)
- [Survey reminder](#)
- [Small Steps update](#)
- [Educate yourself on the State of Michigan 401\(k\) and 457 Plans](#)

FEBRUARY & MARCH 2025

S	M	T	W	T	F	S
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	1
2	3	4	5	6	7	8

Employer Survey

- Reviewed employer survey data from 2024-2025.
- Newly designed Employer Survey.
 - Shorter completion time.
 - More narrowly focused questions.
 - Evaluation of current reporting tools and processes.



Current Outreach Projects

- Evaluating current tools
 - RIM.
 - Job Aids.
 - Newsletter.
 - E-Modules.



Questions



Post Presentation Event Survey



Contacts

Office of Retirement Services

- Website - www.michigan.gov/ors
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