

# How to Report New Hires

**New hire first works on or after 9/4/2012**

RU gives employee *New Hire Retirement Plan Election Form (R094C)*  
Employee has 75 days from last day of first pay period to submit their election

Meanwhile...  
RU reports employee as Pension Plus with PHF  
DTL2: Report contributions based on reportable year-to-date wages  
DTL 4: Report contributions based on gross wages  
Employee: 4% (2% PHF, 2% DC)  
Employer: 3% (2% PHF, 1% DC)

Employee submits election to RU  
RU reports new hire election on the Employer Reporting website  
(see chapter [7.11.00.01](#) for instructions)

Employee elects to stay Pension Plus

No adjustments are required

Employee elects to go Defined Contribution

*Next available pay period:*  
DTL2: Report Employer contributions only based on reportable wages.  
DTL4: Report contributions based on gross wages  
Employee: 8% (2% PHF, 6% DC)  
Employer: 5% (2% PHF, 3% DC)

Positive adjustments are required to previously posted and suspended DTL4 records.  
(See chapter [7.21.05.03](#) and [7.21.05.02](#) for instructions)

Employee does not submit election within 75 days

Employee remains Pension Plus with PHF; no adjustments are required