Final Payroll Detail (FPD) Webinar

Employer Reporting
Office of Retirement Services

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Welcome

Final Payroll Detail Webinar

Office Of Retirement Services
Employer Reporting

Facilitator:
Trisha VanderMoere

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Webinar Pointers

View	You may adjust the view at the bottom of your screen.
Questions	Please hold all questions until the Q & A portion of the webinar.
Sound	Mute your Microphones to avoid interference with the webinar presentation.

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Agenda

- Why a Final Payroll Detail is needed.
  Q & A
- Completing a Final Payroll Detail.
  Q & A
- Common Balancing Issues.
- Resources.
  Q & A

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Final Payroll Detail (FPD)

- ✓ Compute Accurate Pensions
- ✓ Certify Wages, Hours & Payments
- ✓ Balance and Audit Reported Amounts

Accurate Retirement Wage Records = Accurate Pension

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Final Payroll Detail (FPD)

FPDs help you double check the employee's retirement account at the end of their

The Pension Formula

FAC x 1.5% x YOS

Final Average Compensation | Pension Factor | Years of Service

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Final Payroll Detail (FPD)

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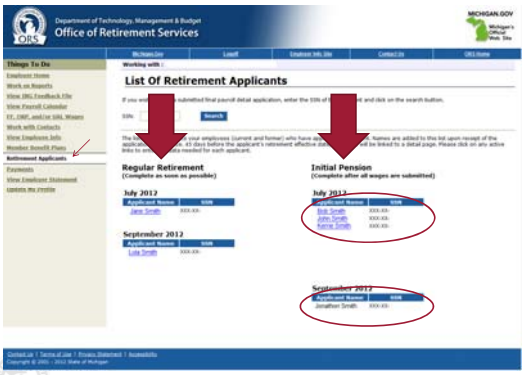

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Final Payroll Detail (FPD)

Have NOT met Eligibility Requirements

Pending Wages, Hours & Payments

Complete ASAP to ensure a quick pension payment

Regular Retirement
(Complete as soon as possible)

July 2012

Applicant Name	SSN
Jane Smith	XXX-XX-

September 2012

Applicant Name	SSN
Lola Smith	XXX-XX-

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Final Payroll Detail (FPD)

Ready to Retire

Estimated Pension

Complete after ALL wages, hours & payments are posted

Initial Pension
(Complete after all wages are submitted)

July 2012

Applicant Name	SSN
Bob Smith	XXX-XX-
John Smith	XXX-XX-
Kerne Smith	XXX-XX-

September 2012

Applicant Name	SSN
Jonathon Smith	XXX-XX-

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Questions?

Please submit any questions regarding why an FPD is required for your employees in writing using the chat feature.

Questions for upcoming agenda items will be answered at the applicable time.

Thank you.

Coming Up….

- ✓ Completing an FPD.
- ✓ Common Balancing Issues.
- ✓ Resources.

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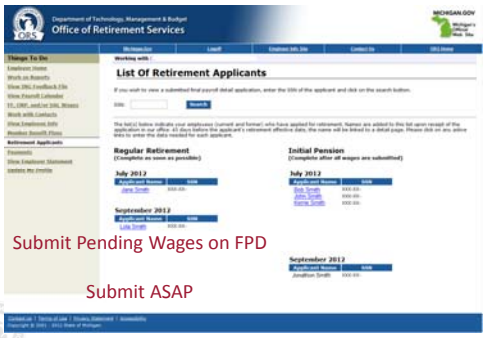
Completing a FPD



Submit Pending Wages on FPD

Submit ASAP

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Completing a FPD

Paid Leave – Enter Last Day Employee Received Leave Payment

Use date format mm/dd/yyyy

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:	Jane Smith
SSN:	XXX-XX-4865
Retirement Date (MM/DD/YYYY):	07/01/2012
Termination Date:	
Last Day Worked:	
Last Day Paid:	
Full Contract Rate/Hourly Rate For Last Year Worked:	35.49 ☐ 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.

Populated by System

Termination Date = Employee/Employer Relationship Ends

Last Day Worked = Last day Physically worked and Received Payment

Last Day Paid = Pay End Date on Payroll

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Completing a FPD

Pending TDP

Instructions: For each pay period, enter the amount you intend to report to ORS on your regular payroll reports for this employee. Be sure to include any one-time payments.

Invoice Number	Scheduled Deduction Amount
00073529	$ 50.00

Report Period Start Date	Report Period End Date	TDP Amount
05/30/2012	06/12/2012	$
06/13/2012	06/26/2012	$
06/27/2012	07/10/2012	$
07/11/2012	07/24/2012	$
07/25/2012	08/07/2012	$
08/08/2012	08/21/2012	$
08/22/2012	09/04/2012	$

Provide any deduction or one time payments you intend to pay your employee.

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Completing a FPD

Pending Wages

Instructions: For each pay period, enter the amount you intend to report to ORS on your regular payroll reports for this employee.

Report Period Start Date	Report Period End Date	Wages	Hours
06/13/2012	06/26/2012	$	
06/27/2012	07/10/2012	$	
07/11/2012	07/24/2012	$	
07/25/2012	08/07/2012	$	

- ✓ Provide ORS with the wages and hours your school intends to report for the employee on your payroll reports.
- ✓ You should include pending summer spread wages in this section.

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Completing a FPD

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.)

Examples of Reportable Wages Above Base Rate

- ✓ Overtime
- ✓ Extra Duties
- ✓ Longevity
- ✓ Other Reportable Supplemental Payments

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Completing a FPD

Unreportable Wages

During the wage review period 07/01/2006 - 06/30/2012, were any of the following unreportable wages reported to ORS.

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

If you have made a payment other than regular wages to your employee, verify that the payment is reportable for retirement purposes.

You may find unreportable wage definitions in the reporting instruction manual [RIM].

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Completing a FPD

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	$ 0.00
06/30/2011	$ 0.00
06/30/2010	$ 0.00
06/30/2008	$ 0.00

Carryover amount(s) already reported to ORS:

Date	Amount
06/30/2009	$ 3483.38
06/30/2007	$ 3414.75
06/30/2006	$ 3406.24

Summer Spread (08 Wage Code)

Wages Paid after June 30th for service performed before July 1st.

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Completing a FPD

Standard Hours Worked Per Fiscal Year (eg: 2080, 1020, etc.): 1260

Average Hours Worked Per Day: 7

Number Of Days Worked Since July 1, 2011 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)

Standard hours are considered the average hours worked per full fiscal year.

Ex:
Teacher normally is reported with 7 hours per day for 180 days.

7 hours x 180 days = 1260 Standard Hours

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Completing a FPD

For you nur the this.

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Completing a FPD

- ✓ Save your data.
- ✓ Double check your calculations.
- ✓ Verify all information is accurate.
- ✓ Certify Final Payroll Detail [FPD].

Entered By: John Doe
Employer Phone Number:
Employer Email Address: jdoe@email.net

Save Submit Cancel

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Questions?

Please submit your questions in writing using the Chat Feature.

Thank you.

Coming Up….

- ✓ Common Balancing Issues.
- ✓ Resources.

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Common Errors

Error Message

- java.lang.NullPointerException: null
- Error while saving Retirement Applicant Details. Please

What to Do

- ✓ Log out of Web Reporting
- ✓ Log Back in
- ✓ Resubmit

Oops… Another Error

- ✓ Take Screen Shot
- ✓ Log Time of Error
- ✓ Contact ORS at ORS_Web_Reporting@michigan.gov

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Common Balancing 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: 5000
- Carryover Amount for Previous FY: 13623.76
- The Certified Reportable wages: 78783.05
- Wages based on contract: 73281.71

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Common Balancing Errors

✓ Does your contract rate equal your certified reportable wages?

Compare your contract rate or hourly rate multiplied by average hours to the wages you reported on your FPD report.

Contract Rate: $14.60/hr

7 hours x 180 days = 1260 Standard Hours

$14.60 x 1260 = $18,396.00 wages

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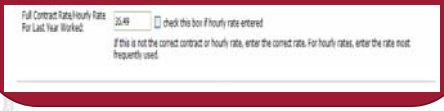
Common Balancing Errors

✓ If an hourly rate is entered, is the hourly rate box checked?

Is the box is checked at the top of the FPD report?
This indicator should only be checked if you are providing an hourly rate for the employee.



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Common Balancing Errors

✓ If the employee is listed under "initial pension" are all wages submitted and posted?

If wages are not yet posted to the employee's retirement account, your FPD will not balance to ORS retirement records.

Submit Initial Pension FPDs
ONLY after all wages are posted.

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Common Balancing Errors

✓ Are carryover and summer spread wages reported correctly on the FPD report?

Regular Retirement Employee – Pending carryover should be put in the Pending Wages section of the FPD

Did you report carryover/summer spread wages using the correct wage code 08? – If not these are considered regular wages in our system and may need to be corrected with negative and positive adjustments.

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Common Balancing Errors

✓ Are the number of days worked accurately calculated?

Check average hours per day and average hours per fiscal year are calculated properly.

Standard hours are considered the average hours worked per full fiscal year.

Ex:
Teacher normally is reported with 7 hours per day for 180 days.

7 hours x 180 days = 1260 Standard Hours

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Common Balancing Errors

✓ Are the number of days worked accurately calculated?

Use the count days button for the current fiscal year, or manually count days worked after July 1st of the last fiscal year worked.

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Common Balancing Errors

- ✓ Does your contract rate equal your certified reportable wages?
- ✓ If an hourly rate is entered, is the hourly rate box checked?
- ✓ If the employee is listed under "initial pension" are all wages submitted and posted?
- ✓ Are carryover and summer wages reported correctly on the FPD report?
- ✓ Are the number of days worked accurately calculated?

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Resources

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: Search

Review or Print submitted FPD

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Resources

SYSTEM ERROR EMAIL

Include:

1. Reporting Unit Name & Number
2. Description of Issue
3. Time Error Occurred
4. Employee's Name
5. Attach Screen Shot

ORS_Web_Reporting@michigan.gov

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Resources

Reporting Instruction Manual
www.michigan.gov/orsrim

Email Center
ORS_Web_Reporting@michigan.gov

Call Center
517-636-0166
option # 1 – FPD Line

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Questions?

Please submit your questions in writing using the chat feature.

Thank you.

Thank you!

www.michigan.gov/psru

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