

# Michigan Public School Employees Retirement System

## **How to Report Retirees Who Return to Work**

K-12 School Districts, Intermediate School  
Districts, Public School Academies/Charters,  
and District Libraries

Attendees (1)

Voice & Video

Q&A

Meeting



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# Retirees Returning to Work

- Why the need for changes?
  - Prevent offloading costs onto other reporting units.
  - Ensures retirement system funding stability.
- What are the changes?
  - PA 300 of 2012 introduced Qualified Participants.
  - PA 464 of 2012 introduced new rules for working after retirement.

# Retirees Returning to Work

## Qualified Participant

- An individual who has a Defined Contribution (DC) component to their retirement plan.
  - DC and/or the Personal Healthcare Fund (PHF).
- If a Qualified Participant returns to work, the employee and employer contributions to their DC plan resume.
  - Once a Qualified Participant, always a Qualified Participant.
  - If the Qualified Participant retiree opts out, the reporting unit must still pay UAAL.
- A retiree who elected the DC plan under the recent retirement reform, may then be both a retiree and a former qualified participant
- Must pay the Pension and Healthcare UAAL\* (20.96%) and DC contributions on all former Qualified Participants who return to work.

# Retirees Returning to Work

## P.A. 464

- Established a Critical Shortage List for all retirees regardless of retirement effective date.
- Provided new rules for reporting retirees who retired on or after July 1, 2010 working as:
  - Substitute teacher
  - School Improvement Facilitator
  - Instructional Coach
- Effective the first pay period with a begin date after December 27, 2012.
- Legislation sunsets July 1, 2014.

# School Improvement Facilitators

## Definition:

- Supports the school in writing its Reform/Redesign Plan.
- Supports the school to implement, monitor and evaluate continuous school improvement with fidelity.
- Provides technical assistance to building School Improvement Team around required State and Federal reporting.
- Files the required documentation to the School Support Team meetings and actions as required by Michigan Department of Education.
- Actively participates in the Quarterly Monitoring Meeting (QMM) to review progress toward agreed upon actions and files MDE required reports.
- Collaborates with district representative to provide technical assistance to the building school improvement team as needed in between the quarterly monitoring meetings.
- Other Supports:
  - Supports the organization of the Surveys of Enacted Curriculum (SEC)
  - Provides follow-up support for SEC as necessary
  - Participates on the School Improvement Review Team (if applicable)
  - Supports SI Team to revise SI plan to incorporate information gained from the Reform/Redesign Plan and SEC in the identified area

# Instructional Coaches

## Definition:

- Provide support to Priority Schools depending on the needs identified by the reporting unit.
- These coaches can be provided in the areas of:
  - Math
  - Reading
  - Writing
  - Science
  - Social Studies
  - Multi-tiered System of Support

# Before You Hire a Retiree

## Bona Fide Termination

- *Bona fide* termination: the employee/employer relationship has been completely severed.
  - Before a member terminates employment and begins collecting their pension, no promise of re-employment or a contract for future employment can be in place within a reporting unit.
  - A retiree cannot work for or in a Michigan public school reporting unit during the month of their retirement effective date, even as a volunteer.

# Retirees Returning to Work

## Critical Shortage

- List was defined by the State Superintendent.
- MDE sent letters to each reporting unit.
- Refer to Michigan Department of Education (MDE) for details:  
[www.michigan.gov/mde](http://www.michigan.gov/mde)
- Retirees:
  - Must be retired for a minimum of 12 months.
  - Must be directly hired by the reporting unit.
  - Can work in a Critical Shortage Position and are not affected by earnings limitations for up to 3 years, or through July 1, 2014, whichever comes first.

# Retirees Returning to Work

## Critical Shortage

- 3 years earning limit time period does not have to be continuous.
- For example:
  - John Doe retired in July 2007.
  - As a retiree, he worked for 18 months, from Sept. 1, 2007 to Mar. 1, 2009, in a critical shortage position.
  - John was rehired in March 2013 into a critical shortage position.
  - John has 18 months remaining on his critical shortage time period.
- Reporting unit is required to report retirees based on their normal payroll frequency and to pay UAAL\* (20.96%).

# Retirees Returning to Work

## Critical Shortage

Applies to: *K-12 school districts, intermediate school districts, public school academies, and charter schools.*

Who Hired Retiree?	Retirement Effective Date	Length of Retirement	Reporting Unit Action		Retiree Restrictions	
			DB Retiree – Basic/MIP	Qualified Participant*	DB Retiree – Basic/MIP	Qualified Participant*
<b>Reporting Unit ONLY</b>	Any retirement effective date	12 months or more	Reporting unit must report to ORS.	Reporting unit must report to ORS.	May work without an earnings limit for no more than 3 years in a Critical Shortage Position, or until July 1, 2014, whichever comes first. After this period, the Critical Shortage class codes no longer apply.	May work without an earnings limit for no more than 3 years in a Critical Shortage Position, or until July 1, 2014, whichever comes first. After this period, the Critical Shortage class codes no longer apply.
			Reporting unit must pay 100% of 20.96% UAAL** on earnings.	Reporting unit must pay 100% of 20.96% UAAL** on earnings.		
			Reporting unit must pay DC employer and employee contributions as appropriate.	Reporting unit must pay DC employer and employee contributions as appropriate.		
			Report DTL 2 only	Report DTL 2 and DTL 4		
			USE CLASS CODES: 9013 – Critical Shortage Retiree (Teacher) 9014 – Critical Shortage Retiree (Admin) 9015 – Critical Shortage Retiree (Other)			

# Retirees Returning to Work

## Critical Shortage

### Critical Shortage List Position

Tim is a MIP member who retired in 2009. He's hired directly by the RU, working as a school psychologist, which is on the Critical Shortage list.



### Critical Shortage List Positions

Applies to K-12 school districts, intermediate school districts, public school academies, and charter schools **only**.

Who Hired Retiree?	Retirement Effective Date	Length of Retirement	Reporting Unit Action		Retiree Restrictions	
			DB Retire – Basic/MIP	Qualified Participant*	DB Retiree Basic/MIP	Qualified Participant*
<b>Reporting Unit ONLY</b> 	Any retirement effective date 	12 months or more 	Reporting unit must report to ORS. Reporting unit must pay 100% of 20.96% UAAL** on earnings.	Reporting unit must report to ORS. Reporting unit must pay 100% of 20.96% UAAL** on earnings. Reporting unit must pay DC employer and employee contributions as appropriate. See <a href="#">contribution chart</a> .	May work without an earnings limit for no more than 3 years in a Critical Shortage Position, or until July 1, 2014, whichever comes first. After this period, the Critical Shortage class codes no longer apply.	May work without an earnings limit for no more than 3 years in a Critical Shortage Position, or until July 1, 2014, whichever comes first. After this period, the Critical Shortage class codes no longer apply.
			Report DTL 2 only	Report DTL 2 and DTL 4		
			USE CLASS CODES: 9013 – Critical Shortage Retiree (Teacher) 9014 – Critical Shortage Retiree (Admin)			
			9015 – Critical Shortage Retiree (Other)			

# Retirees Returning to Work

## Substitute Teachers

- Retirees who retired on or after July 1, 2010 and are hired directly by reporting unit, Third-Party Administrator, or Independent Contractor.
- Retirees subject to 1/3 FAC earnings limitation.
- Reporting unit is required to report retirees based on their normal payroll frequency and to pay UAAL\* (20.96%).

# Retirees Returning to Work

## Substitute Teachers

Applies to: *K-12 school districts, intermediate school districts, public school academies, charter schools, and district libraries.*

Who Hired Retiree?	Retirement Effective Date	Length of Retirement	Reporting Unit Action		Retiree Restrictions	
			DB Retiree – Basic/MIP	Qualified Participant	DB Retiree – Basic/MIP	Qualified Participant
<b>Reporting Unit</b>	On or after July 1, 2010	1 month or more	Reporting unit must report to ORS.	Reporting unit must report all retirees.	Subject to 1/3 of FAC earnings limit.	Subject to 1/3 of FAC earnings limit.
			Reporting unit must pay 100% of 20.96% UAAL** retiree earnings.	Reporting unit must pay 100% of 20.96% UAAL** earnings.		
				Reporting unit must pay DC employer and employee contributions as appropriate.		
			Report DTL 2 Only	Report DTL 2 and DTL 4		
			USE CLASS CODES: 9033 – Non-CS Direct Hire Retiree (Teacher) 9034- Non-CS Direct Hire Retiree (Admin) 9035- Non-CS Direct Hire Retiree (Other)			
<b>3<sup>rd</sup> Party Vendor or Independent Contractor</b>	On or after July 1, 2010	1 month or more	Reporting unit must obtain earnings from 3rd party vendor or independent contractor and report it to ORS according to your pay cycle.		Subject to 1/3 of FAC earnings limit.	Subject to 1/3 of FAC earnings limit.
			Reporting unit must pay 100% of 20.96% UAAL** retiree earnings.			
			Report DTL2 only			
			USE CLASS CODES: 9023 - 3 <sup>rd</sup> Party Retiree (Teacher) 9024 – 3 <sup>rd</sup> Party Retiree (Admin) 9025 – 3 <sup>rd</sup> Party Retiree (Other)			

# Retirees Returning to Work

## Substitute Teachers

### Substitute Teachers

Mary, a Basic plan member, retired on June 30, 2011. She's been hired by a 3<sup>rd</sup> Party to work as a substitute teacher.



### Substitute Teachers

*Applies to K-12 school districts, intermediate school districts, public school academies, charter schools, and district libraries.*

Who Hired Retiree?	Retirement Effective Date	Length of Retirement	Reporting Unit Action		Retiree Restrictions	
			DB Retire – Basic/MIP	Qualified Participant	DB Retiree Basic/MIP	Qualified Participant
3 <sup>rd</sup> Party Vendor or Independent Contractor ✓	After July 1, 2010 ✓	1 month or more ✓	Reporting unit must obtain earnings from 3rd party vendor or independent contractor and report it to ORS according to your pay cycle.		Subject to 1/3 of FAC earnings limit.	Subject to 1/3 of FAC earnings limit.
			Reporting unit must pay 100% of 20.96% UAAL** retiree earnings.			
			Report DTL2 only			
			USE CLASS CODES:			
			9023 - 3 <sup>rd</sup> Party Retiree (Teacher)			
			9024 - 3 <sup>rd</sup> Party Retiree (Admin)			
			9025 - 3 <sup>rd</sup> Party Retiree (Other)			

# Retirees Returning to Work

## School Improvement Facilitator *or* Instructional Coach

- Hired by Third-Party Administrator, or Independent Contractor.
  - Reporting unit is required to report retirees based on their current payroll frequency and pay UAAL\* (20.96%).
- Hired directly by Reporting Unit.
  - Critical Shortage provisions may apply once retired 12 months.

# Retirees Returning to Work

## School Improvement Facilitator *or* Instructional Coach

Who Hired Retiree?	Retirement Effective Date	Length of Retirement	Reporting Unit Action		Retiree Restrictions	
			DB Retiree – Basic/MIP	Qualified Participant*	DB Retiree – Basic/MIP	Qualified Participant*
<a href="#">Reporting Unit</a>	On or after July 1, 2010	1 month, but less than 12 months	Reporting unit must report all retirees.	Reporting unit must report all retirees.	Subject to 1/3 of FAC earnings limit.	Subject to 1/3 of FAC earnings limit.
			Reporting unit does not pay UAAL**.	Reporting unit must pay 100% of 20.96% UAAL** earnings.		
			Reporting unit must pay DC employer and employee contributions as appropriate..	Reporting unit must pay DC employer and employee contributions as appropriate..		
			Report DTL 2 Only	Report DTL2 and DTL 4		
			USE CLASS CODES: 9003- Retiree Teacher 9004- Retiree Admin 9005- Retiree Other	USE CLASS CODES: 9033-Non CS Direct Hire Retiree (Teacher) 9034- Non CS Direct Hire Retiree (Admin) 9035- Non CS Direct Hire Retiree (Other)		
<b>Reporting Unit</b>	On or after July 1, 2010	12 months or more	Covered under the Critical Shortage Provision (See <a href="#">A. Critical Shortage chart and notes</a> . Once the Critical Shortage provision no longer applies, the rules revert to the <a href="#">above line item</a> .)			
<b>3<sup>rd</sup> Party Vendor or Independent Contractor</b>	On or after July 1, 2010	1 month or more	Reporting unit must obtain earnings from 3 <sup>rd</sup> party vendor or independent contractor and report them to ORS according to your pay cycle.		Subject to 1/3 of FAC earnings limit.	Subject to 1/3 of FAC earnings limit.
			Reporting unit must pay 100% of 20.96% UAAL** on retiree earnings.			
			Report DTL 2 Only			
			USE CLASS CODES: 9023 - 3 <sup>rd</sup> Party Retiree (Teacher) 9024 – 3 <sup>rd</sup> Party Retiree (Admin) 9025 – 3 <sup>rd</sup> Party Retiree (Other)			

# Retirees Returning to Work

## School Improvement Facilitator *or* Instructional Coach

### School Improvement Facilitator

Jane elected the Defined Contribution plan during the Retirement Reform. She retired on March 31 2013, a month after her transition to the DC plan. She was hired by the RU in May to work as a school improvement facilitator.



### School Improvement Facilitator or Instructional Coach

Applies to K-12 school districts, intermediate school districts, public school academies, charter schools.

Who Hired Retiree?	Retirement Effective Date	Length of Retirement	Reporting Unit Action		Retiree Restrictions	
			DB Retire – Basic/MIP	Qualified Participant*	DB Retiree Basic/MIP	Qualified Participant*
Reporting Unit 	After July 1, 2010 	1 month, but less than 12 months 	Reporting unit must report all retirees. Reporting unit does not pay UAAL**.	Reporting unit must report all retirees. Reporting unit must pay 100% of 20.96% UAAL** earnings. Reporting unit must pay DC employer and employee contributions as appropriate. See <a href="#">contribution chart</a> .	Subject to 1/3 of FAC earnings limit.	Subject to 1/3 of FAC earnings limit.
			Report DTL 2 Only USE CLASS CODES: 9003- Retiree Teacher 9004- Retiree Admin 9005- Retiree Other	Report DTL2 and DTL 4 USE CLASS CODES: 9033-Non CS Direct Hire Retiree (Teacher) 9034- Non CS Direct Hire Retiree (Admin) 9035- Non CS Direct Hire Retiree (Other)		

# Retirees Returning to Work

## Core Services

- Core Services are those services that are important to the central purpose of a reporting unit. Simply put, core services include most teaching and administrative roles.
- Applies to those who retired on or after July 1, 2010.
  - If returning to work in a core service position there is no change.
    - Retirees employed directly by Reporting Unit are subject to 1/3 FAC earnings limit.
    - Retirees employed directly by entity other than Reporting Unit forfeit their pension and healthcare subsidy until bona fide termination.

# Core Service Examples



Bob is a Basic member (DB) who retired in 2008. He was hired by the RU to work as a bus driver. Because Bob retired before 2010, Core Service rules do not apply. Bob can earn up to one-third of his FAC, or up to the SS income limit for the year, whichever is higher, without any effect on his pension. For every dollar above the limit, Bob must return one dollar to the retirement system, up to his annual pension payment. If payment is not made, his pension and benefits will be suspended. It is up to Bob to monitor his earnings to make sure he doesn't exceed his limits.



Rita is a Basic member who elected DC during the retirement reform. She is retiring in June, 2013. When the school year starts in the fall, she's going to be hired by a 3rd party to work as a speech therapist in the reporting unit. Speech therapy is considered a core service. Therefore, Rita forfeits her pension and retiree insurance until her employment with the 3rd party ceases. Since she works for a third party, no DC contributions are withheld or reported to ORS.

# Retirees Returning to Work

## Reporting Process: 9 New Class Codes

Code Status	Class Code-Class Code Title	Who to Report	Retirement Effective Date	Hired by	DTL1	DTL2	DTL4
Existing	<b>9003</b> Retiree Teacher	Retirees who do not meet the requirements below	Any	Reporting Unit	Required with 1st pay or demographic changes	Required	Not Required
	<b>9004</b> Retiree Admin						
	<b>9005</b> Retiree Other						
New	<b>9013</b> Critical Shortage Retiree Teacher	<b>Retiree who:</b> 1. Work in a Critical Shortage Position 2. Retired for more than 12 months 3. Retiree has less than 3 years in a Critical Shortage Position	Any	Reporting Unit	Required with 1st pay or demographic changes	Required	Required for Qualified Participants
	<b>9014</b> Critical Shortage Retiree Admin						
	<b>9015</b> Critical Shortage Retiree Other						
New	<b>9023</b> 3rd Party Retiree Teacher	<b>Retirees who work in one of the following:</b> 1. Substitute Teacher 2. School Improvement Facilitator 3. Instructional Coach	7/1/2010 or later	3rd Party Administrator or Independent Contractor	Required with 1st pay or demographic changes	Required	Not Required
	<b>9024</b> 3rd Party Retiree Admin						
	<b>9025</b> 3rd Party Retiree Other						
New	<b>9033</b> Non CS*/Direct Hire Teacher	1. Substitute Teachers 2. Qualified Participants	7/1/2010 or later	Reporting Unit	Required with 1st pay or demographic changes	Required	Required for Qualified Participants
	<b>9034</b> Non CS*/Direct Hire Admin						
	<b>9035</b> Non CS*/Direct Hire Other						
TBD for future expansion	<b>90xx</b> TBD	TBD	TBD	TBD	TBD	TBD	TBD
	<b>90xx</b> TBD						
	<b>90xx</b> TBD						

# Retirees Returning to Work

## Contribution Rates: K-12, ISD, PSA/Charters, and District Libraries

### FY2012-13 Employer Contribution Rates : Retirees and Former Qualified Participants Who Return to Work

	Retiree Basic/MIP With Premium Subsidy <sup>1</sup>	Retiree Pension Plus With Premium Subsidy <sup>1,2</sup>	Retiree Pension Plus PHF <sup>1,2</sup>	Retiree Pension Plus to DC with PHF <sup>2</sup>	Retiree Basic/MIP to DC With Premium Subsidy <sup>1,2</sup>	Retiree Basic/MIP to DC With PHF <sup>1,2</sup>	Retiree Basic/MIP With PHF <sup>1,2</sup>
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#### DB CONTRIBUTIONS

##### PENSION CONTRIBUTIONS

Pension Normal Cost	N/A						
Pension UAAL	11.42%	11.42%	11.42%	11.42%	11.42%	11.42%	11.42%
Pension Early Retirement Incentive	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%	1.36%
<b>Pension Total Rate:</b>	<b>12.78%</b>						

##### HEALTH CONTRIBUTIONS

Health Normal Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Health UAAL	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%
<b>Health Total Rate:</b>	<b>8.18%</b>	<b>8.18%</b>	<b>8.18%</b>	<b>8.18%</b>	<b>8.18%</b>	<b>8.18%</b>	<b>8.18%</b>
<b>DTL2 Records</b>	<b>DB Total:</b>	<b>20.96%</b>	<b>20.96%</b>	<b>20.96%</b>	<b>20.96%</b>	<b>20.96%</b>	<b>20.96%</b>

#### DC CONTRIBUTIONS - These rates apply to all retirees who return to work and are in the DC plan and/or have PHF

DC Employer Contributions	N/A	1.00%	1.00%	3.00%	4.00%	4.00%	N/A
Personal Healthcare Fund	N/A	N/A	2.00%	2.00%	N/A	2.00%	2.00%
<b>DTL4 Records</b>	<b>DC Total:</b>	<b>N/A</b>	<b>1.00%</b>	<b>3.00%</b>	<b>5.00%</b>	<b>6.00%</b>	<b>2.00%</b>

# Retirees Returning to Work

- Next Steps:
  - Work with your technical team to implement the new codes by the end of June 2013.
  - Refer to the Member Benefit Plan link and your third-party administrator to identify retirees.

The screenshot shows the Michigan Office of Retirement Services website. The header includes the ORS logo and the text "Department of Technology, Management & Budget Office of Retirement Services". A navigation bar contains links for "Michigan.Gov", "Logoff", "Employer Info Site", and "Contact Us". A sidebar on the left lists various links under "Things To Do" and "Member Benefit Plans". The main content area displays "Working with : Reporting Unit, ####" and a "Member Information Display" section. This section includes a table of member information and a message.

SSN	First Name	Last Name	Birth date	Gender	Beneficiary Nomination date
xxx-xx-####	Jane	Doe	09/25/1952	Female	

**Messages:** Member is retired - do not collect contributions, and do not submit a beneficiary nomination form

- **Future Enhancement:** Ability to identify retirement effective date within the Member Benefit Plan link

# Retirees Returning to Work

- Next Steps:
  - Report retirees using the new codes starting the end of June.
  - Employment Class Codes selection:

**Detail 2 - Wage and Service:**

SSN: \_\_\_\_\_  
First Name: \_\_\_\_\_  
Last Name: \_\_\_\_\_  
Middle Name: \_\_\_\_\_  
Begin Date: (MM/DD/YYYY) \_\_\_\_\_  
End Date: (MM/DD/YYYY) \_\_\_\_\_  
Retirement Hours: \_\_\_\_\_  
Reported Wage Code: 9004 - Retiree (Administrator)  
Employer Reported Wages: \$ \_\_\_\_\_  
Exception Wages: \$ \_\_\_\_\_  
Employee Contribution: \$ \_\_\_\_\_  
Employer Contribution: \$ \_\_\_\_\_  
Pay Rate: \_\_\_\_\_  
Employment Class Code: 1890 - Other

Contract Begin Date: (MM/DD/YYYY) \_\_\_\_\_  
Contract End Date: (MM/DD/YYYY) \_\_\_\_\_  
Frequency Of Pay: 24

1.5% indicator will work for record end dates July 1, 2010 to June 30, 2011 only

Save Delete

1870 - Teaching (Temporary)  
1880 - Sub Clerical  
1910 - Sal - OT Admin  
1920 - Sal - OT Prof Educ  
1930 - Sal - OT Prof Bus  
1940 - Sal - OT Prof Other  
1950 - Sal - OT Technical  
1960 - Sal - OT Oper & Serv  
1970 - Sal - OT Teaching  
1980 - Sal - Clerical/Admin Supp  
1990 - Sal - OT Other  
8000 - Weekly Worker's Compensation  
8500 - Short Term Disability  
9001 - Employer Professional Svcs Leave  
9002 - Employee Professional Svcs Leave  
9003 - Retiree (Teacher)  
9004 - Retiree (Administrator)  
9005 - Retiree (Other)  
9013 - Critical Shortage Retiree(Teacher)  
9014 - Critical Shortage Retiree(Admin)  
9015 - Critical Shortage Retiree(Other)  
9023 - 3rd Party Retiree(Teacher)  
9024 - 3rd Party Retiree(Admin)  
9025 - 3rd Party Retiree(Other)  
9033 - Non CS/Direct Hire Retiree(Teacher)  
9034 - Non CS/Direct Hire Retiree(Admin)  
9035 - Non CS/Direct Hire Retiree(Other)  
1890 - Other

# Retirees Returning to Work

- Next Steps:
  - Retirees and contributions reported will be viewable on the Download Detail.

Benefit Plan as of	Healthcare Contributions	Health Choice	Record Begin Date	Record End Date	Section Code	Wage Code	Class Code	Employer Reported Wages	Employer Reported Wages (Retiree)	Exception Wages	Member Contributions Reported	Member Contributions Calculated	Member Contributions Discrepancy	Employer Contributions Reported	Employer Contributions Calculated	Employer Contributions Discrepancy	Hours	Pay Rate
06/10/20	0		4162013	4302013	DTL2	7	9024	0	300	0	0	0	0	62.88	62.88	0	3.75	80
Retiree	0		4162013	4302013	DTL2	7	9005	0	161.88	0	0	0	0	0	0	0	14.25	11.36

- UAAL contributions will be included on the Employer Statement.
- UAAL contributions are required effective the first pay period with a begin date after December 27, 2012.

# Retirees Returning to Work

- Next Steps:
  - Adjustments should be completed by *September 1, 2013* to avoid any late fees and interest charges.
  - Identify if retirees who meet the new rules have been reported under 9003, 9004 or 9005.
    - If retiree is in a critical shortage position, contact ORS to verify if the retiree has past critical shortage time.
  - Make adjustments on most current, open report:
    - Make negative adjustments for all applicable pay periods.
    - Make positive adjustments under the new class codes.
    - See section 7.18.01 of the Reporting Instruction Manual for further instruction.

# Retirees Returning to Work

- Refer to correspondence that was sent to your reporting unit; also available at [www.michigan.gov/psru](http://www.michigan.gov/psru)

The screenshot shows the website for the Office of Retirement Services (ORS) for Public School Employees. The header includes the ORS logo, the text "Employer Information Office of Retirement Services Public School Employees Retirement System", and the Michigan.GOV logo with "Michigan's Official Web Site". A navigation bar contains links for "Michigan.gov Home", "Employer Home", "Member Websites", and "Contact ORS", along with a search box and a "GO" button. Below the navigation bar are social media links for "print friendly", "email this page", "Like", and "Tweet".

The main content area is divided into three columns. The left column is a dark blue sidebar with white text listing various resources: "Reporting Instruction Manual", "Reporting Forms", "Education & Training", "Newsletters", "Contribution Rates", "New Reporting Units", "Employee Resources", "Recent Correspondence", "Reporting Website", and "2012 Retirement Reform". Below this sidebar is a "Stay Updated" button with an envelope icon.

The middle column features a red-bordered box titled "Important Messages" containing a single bullet point: "• PA 464 Changes Rules for Reporting Retirees who Return to Work in a Michigan Public School." Below this is a "What's New" section with a list of links: "Retirees Returning to Work - Information and Reporting Instructions", "Retirement reform legislation becomes law", "3% Retiree Healthcare Contribution Update", "Updated password policy for Employer Reporting website", and "Leaving Public School Employment - Resources for your employees".

The right column is titled "Featured Resources" and contains a "Pension Plus website" section. It states: "Public school employees who first worked on or after July 1, 2010, but before September 4, 2012, should use [www.mipensionplus.org](http://www.mipensionplus.org) for member information. A website for employees who first work on or after September 4, 2012, is -----". To the right of this text is the "Pension Plus" logo, which consists of the words "Pension Plus" in a blue font with green plus signs of varying sizes around the text. Below the text and logo is a set of five small square icons, with the first one being a play button icon.

# UAAL Requirements

- Hired directly by a **reporting unit**:
  - Critical Shortage Position (defined by MDE)
  - Substitute teacher
  - Qualified Participant (any retirees who converted to DC or elected personal healthcare fund during the reform), regardless of their position.
- Hired directly by a **third-party administrator**:
  - Substitute teacher
  - School improvement facilitator
  - Instructional coach
  - Qualified Participant (any retirees who converted to DC or elected personal healthcare fund during the reform).

**Questions?**

# Contact Information

- Employer Reporting
  - Website: [www.michigan.gov/psru](http://www.michigan.gov/psru)
  - Email: [ORS\\_Web\\_Reporting@michigan.gov](mailto:ORS_Web_Reporting@michigan.gov)
  - Call Center: 517-636-0166
  
- Michigan Department of Education
  - Website: [www.michigan.gov/mde](http://www.michigan.gov/mde)



Department of Technology,  
Management and Budget