



Michigan Public School Employees Retirement System

Agenda

- ORS Updates
 - FICA 3%
 - New Reporting Instructional Manual Design
 - PSRU Page
- Overview of ORS and its Customers
- 2015 Payroll Audit
 - Working After Retirement
 - Compensation
 - Membership
- ORS Reporting
 - Compensation
 - Weekly Workers Compensation
 - Summer Spread
 - Wage Codes
 - Class Codes

Reporting Instruction Manual

- RIM is moving to the same content management tool that houses the PSRU website.
- Improvements:
 - Look and feel
 - Navigation and search
 - ADA compliance
 - Technical support





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

[Reporting Website](#)[Reporting Instruction
Manual](#)[File Transfer Service
\(Formerly DEG\)](#)[Reporting Retirees](#)[Charters and Public
School Academies](#)[Contribution Rates](#)[New Reporting Units](#)[Reporting Forms](#)[Education & Training](#)

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.

What's New

- See [Employer Communications](#) for a complete list of messages from the last 18 months
- [12/29/2016: New Final Payroll Details e-learning module](#)
- [12/16/2016: Action Required: View DC Feedback File](#)
- [11/23/2016: Payroll Audit Common Errors](#)
- [11/01/2016: Action Required: Small Steps Campaign Information](#)
- [10/26/2016: Update regarding the 3% MPSERS Healthcare Contribution tax treatment](#)
- [9/30/2016: Refresher on reporting retirees who return to work](#)
- [09/13/2016: Fiscal Year 2016-2017 Employer Contribution Rates effective October 1](#)



Office of
Retirement
Services

Office of Retirement Services

- Serving Michigan customers:
 - 1 of every 14 adults
 - 1 of every 9 households
- Market value of defined benefit assets is approx. \$64 Billion.
 - 48th Largest Pension Fund in the world.
 - 18th Largest Public Pension Fund in the U.S.
- Defined Contribution and Deferred Compensation assets of approx. \$6 Billion.

Sources: Census.gov; FY15 CAFR and Financial Statement; and 2014 Towers Watson P&I / TW 300 Analysis

Michigan Public School Employees Retirement System

The membership includes:

- 234,700 current employees
- 207,600 retirees and beneficiaries

The membership comes from:

- Public school districts, ISDs and libraries
- Some public school academies
- Community colleges
- Central, Eastern, Western, and Northern Michigan Universities, Ferris State, Lake Superior State and Michigan Technological Universities*

*Closed to new members on or after January 1, 1996

Source: FY15 CAFR and Financial Statement

2015 Payroll Audit

- Comprehensive Payroll Audit is ongoing
- All reporting units have been contacted and 97% have complied.
- Reviewing 2015 school year end data.
- Reviewing total gross earnings.
- A final audit report of compliance will be sent once all reviews are completed.
- Any adjustments required RU's will be notified during final report.

Payroll Audit Objectives

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Payroll Audit – Earnings For Retirees

Reporting Earnings for Retirees

- **Report gross earnings.** [RIM section 9.01: Earnings for Retirees](#) explains that retirees' earnings on the Detail 2 (DTL2) record must include total gross earnings. This section offers examples of gross earnings and an example of reporting gross earnings.
- **Report retiree earnings when paid, not when earned.** Just like your active employees, retiree earnings must be reported when paid. Reporting these earnings accurately eliminates the need to make future adjustments on these records.
- **Report retirement incentives when paid.** There have been many interpretations on when, and if, you should report retirement incentives. Retirement incentives are considered gross earnings. Even if they are paid over many years, these earnings must be reported when paid. It is important to share with your retiree that these incentives are subject to earnings limitations, and will affect their earnings limit even if negotiated prior to retirement.
- **Cash in lieu of an excluded benefit is considered gross earnings.** If a retiree is paid any excluded benefit (including cash in lieu of a health benefit, AFLAC, or any other benefit paid directly in their pay) that payment is considered part of their gross earnings. This should be reported to ORS on a DTL2 record and will impact their earnings limit.

Examples of Gross Earnings

- Cash in lieu of an excluded benefit
- Employee amounts contributed to an annuity (excluded from Box 1 of W-2)
- Employee costs to an employer-sponsored healthcare plan (excluded from Box 1 of W-2)

Example of Reporting Gross Earnings

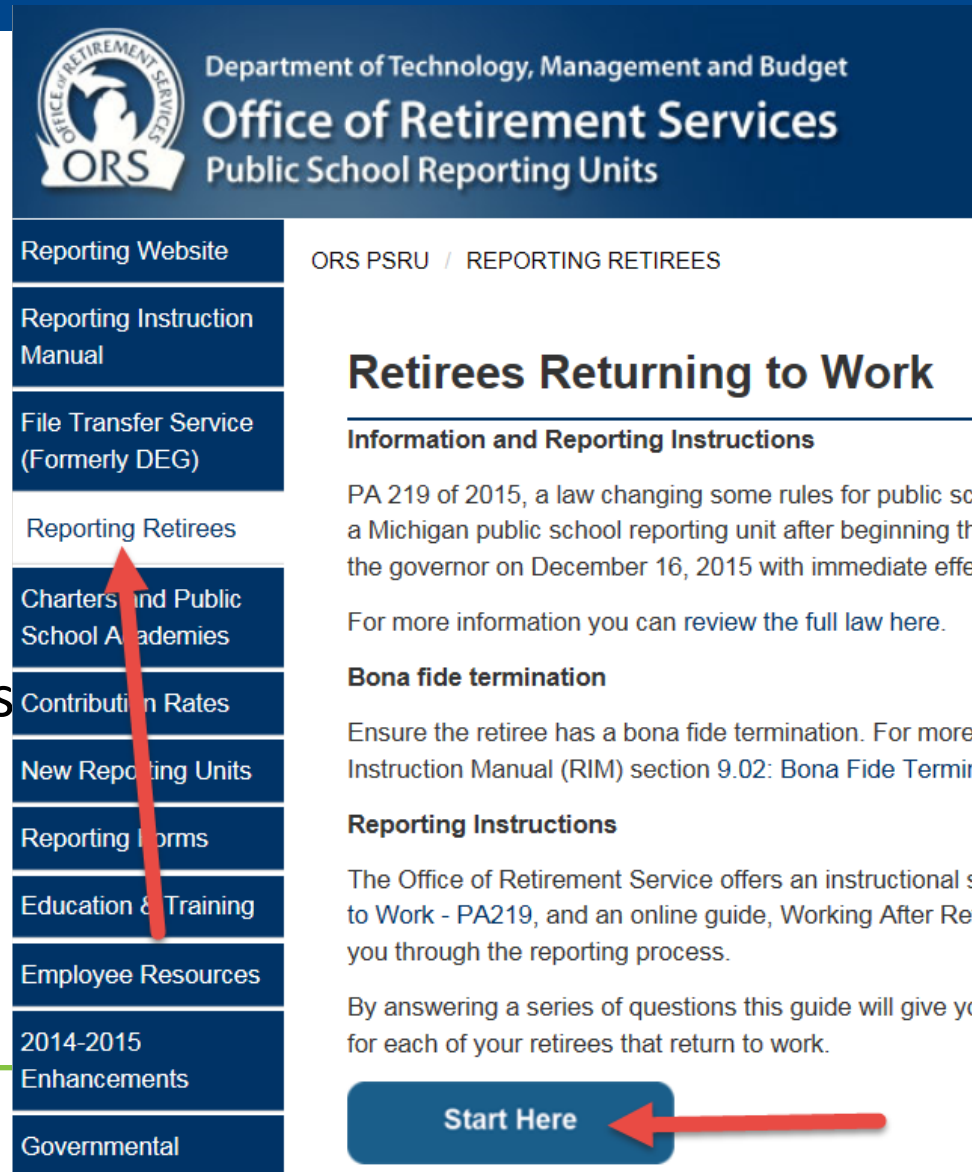
\$47,000	Federal Taxable income reported on Box 1 of W-2
+\$3,000	<u>Pre-tax employee contributions to a tax-sheltered annuity</u>
\$50,000	Gross earnings (amount to be reported in the Employer Reported Wages field on the DTL2 record for retiree gross earnings)

Working After Retirement

- PA 300 of 2012 changed the reporting requirements for MPERS retirees returning to work for a Michigan public school.
 - UAAL Employer Contributions must be paid for retirees with a Defined Contribution (DC) plan component.
 - Normal working after retirement rules outside critical shortage.

Working After Retirement

- PA 219 of 2015 effective December 16, 2015.
 - Allows retirees, in certain instances, to retain their benefits while providing services in critical shortage.
 - An online decision tree application is available to assist schools in making class code selection.
 - www.michigan.gov/psru



Department of Technology, Management and Budget
Office of Retirement Services
Public School Reporting Units

Reporting Website
Reporting Instruction Manual
File Transfer Service (Formerly DEG)
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Charters and Public School Academies
Contribution Rates
New Reporting Units
Reporting Forms
Education & Training
Employee Resources
2014-2015 Enhancements
Governmental

ORS PSRU / REPORTING RETIREES

Retirees Returning to Work

Information and Reporting Instructions

PA 219 of 2015, a law changing some rules for public schools, took effect on December 16, 2015. This law allows a Michigan public school reporting unit after beginning the reporting process on the governor on December 16, 2015 with immediate effect.

For more information you can review the full law [here](#).

Bona fide termination

Ensure the retiree has a bona fide termination. For more information see the Instruction Manual (RIM) section 9.02: Bona Fide Termination.

Reporting Instructions

The Office of Retirement Service offers an instructional guide, Working After Retirement - PA219, and an online guide, Working After Retirement, to help you through the reporting process.

By answering a series of questions this guide will give you the information you need for each of your retirees that return to work.

Start Here

Working After Retirement

- Report MIP/Basic retirees with employment class code
 - 9003 – Retiree Teacher
 - 9004 – Retiree Administrator
 - 9005 – Retiree Other
- No contributions required
- 1/3 Earnings limitation
- Remember to report all gross earnings.

Working After Retirement

- Report Qualified Participant retirees with employment class codes:
 - 9033 – Direct Hire Retiree Teacher
 - 9034 – Direct Hire Retiree Administrator
 - 9035 – Direct Hire Retiree Other
 - Contributions required
 - 20.96% UAAL
 - 1/3 Earnings limitation
 - Remember to report **all gross earnings.**

Working After Retirement

- Core Services - services that are important to the central purpose of a reporting unit.
 - **Hired by a 3rd Party or as an Independent Contractor**

Administration	Professional
Assistant Superintendent Program - Department Direction Superintendent Supervision - Management	Counseling Curriculum Instructional Consulting Speech and Language Therapist Teaching Temporary Teaching Accounting Auditing Personnel

Payroll Audit - Compensation

Make sure your employees are receiving all their Reportable Compensation on a DTL2 record.

This goes towards their retirement account and can increase their total reported earnings.

- **Longevity payments** – As per MCL 38.1303a, longevity payments are considered reportable towards a member's retirement benefit account. Longevity payments paid to all employees should be reported on a DTL2 record with associated contributions remitted. If the employee has a DC/PHF component it also should be included on a DTL4 record as part of gross earnings.
- **Tax-sheltered annuity (TSA) payments** – Employer contributions into an employer-sponsored TSA (403b, 401k, etc.) are considered reportable towards a member's retirement benefit account. Employer and employee contributions are due and should be reported on a DTL2 record. See [RIM 4.04.02: Tax-Sheltered Annuity Investments](#).
- **Workers' compensation** – WWC payments from a third party/insurer sponsored by the reporting unit are considered reportable compensation. Employer and employee contributions are due.

Payroll Audit - Members

All membership counts

- Retirement law defines a member as a public school employee who is not specifically excluded from membership.
- Athletic officials, referees, and umpires directly paid by the reporting unit serving in an athletic role are considered members of this retirement system. Their wages should be reported under class code 1560 – Coaches. This includes individuals paid through accounts payable. See [RIM 3.03.09: Athletic Officials, Referees, and Umpires](#).
- Employees under the age of 19 in a temporary, intermittent or irregular seasonal or athletic position are not members of this retirement system. Please note: full-time employees under the age of 19 are considered members and should still be reported. See [RIM 3.03.02: Full-time Student or Employee Under 19](#).

Reporting Compensation

Reportable



- ☐ Overtime
- ☐ Vacation/Sick Leave
- ☐ Longevity Payments
- ☐ Tax Sheltered Annuity
- ☐ Coaching
- ☐ Merit Pay
- ☐ Weekly Workers Compensation

Non-Reportable



- ☐ Unused Leave (Vacation/Sick)
- ☐ Cash Paid in Lieu
- ☐ Bonus Payments
- ☐ Tax Sheltered Annuity (taken as cash)
- ☐ Excessive Merit Payments
- ☐ Normal Costs of Employment
- ☐ Mileage/Auto/Expense Reimbursement

Non-Reportable Compensation Example

- District issues a payment to all employees based upon “Equity in Excess” of budget. Employees receive share of the budget surplus based upon outlined agreement.
- Payment is in the form of a one-time off-schedule payment.

Non-Reportable Compensation Example

- No measures or criteria to receive payment
 - This is considered **non-reportable** compensation for Defined Benefit (DB) members on a Detail 2.
 - This is **reportable** for calculating gross wages for Defined Contribution (DC) Qualified Participants on a Detail 4.

Impacts of Reporting Non-Reportable Compensation

The following situations occur as a result of reporting non-reportable compensation:

- Incorrect calculation of the members estimated benefit in miAccount.
- Increased appeals
- Increased work for the Reporting Unit due to the processing of adjustments.
- Members W2 information is incorrect
- Results in overpayment of contributions

Reportable Compensation - Weekly Worker's Compensation

- Weekly Workers Compensation recognized the same as sick leave pay.
- Membership maintained unless relationship terminated.
- Members receive retirement credit for wages and hours on WWC payments.
- Increase service credit and eligibility if they become disabled.

Weekly Worker's Compensation

- Subject to employer and employee contributions for wages reported on DTL2.
- Not subject to DC contributions for a participant in:
 - Defined Contribution
 - Pension Plus
 - Personal Healthcare Fund

How to Report Weekly Worker's Compensation

Detail 2 - Wage and Service:

SSN: 000111111

First Name: JULIE

Last Name: WATERMAN

Middle Name: K

Begin Date: (MM/DD/YYYY) 02/11/2012

End Date: (MM/DD/YYYY) 02/24/2012

Retirement Hours: 80.00

Reported Wage Code: 01 - Regular wages

Employer Reported Wages: \$ 1000.00

Exception Wages: \$

Employee Contribution: \$ 60.00

Employer Contribution: \$ 242.00

Pay Rate: 12.50

Employment Class Code: 8000 - Weekly Worker's Compensation

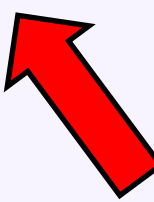
Contract Begin Date: (MM/DD/YYYY)

Contract End Date: (MM/DD/YYYY)

Frequency Of Pay: 26

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

Save **Cancel**



How to Report an Adjustment for Weekly Workers Compensation

Detail 2 - Wage and Service:

SSN: 000111111

First Name: JULIE

Last Name: WATERMAN

Middle Name: K

Begin Date: (MM/DD/YYYY) 02/11/2010

End Date: (MM/DD/YYYY) 02/24/2010

Retirement Hours: 80.00

Reported Wage Code: 05 - Regular Wages Positive Adj

Employer Reported Wages: \$ 1000.00

Exception Wages: \$

Employee Contribution: \$ 60.00

Employer Contribution: \$ 240.00

Pay Rate: 12.50

Employment Class Code: 8000 - Weekly Worker's Compensation

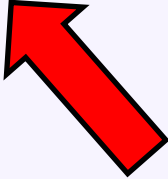
Contract Begin Date: (MM/DD/YYYY)

Contract End Date: (MM/DD/YYYY)

Frequency Of Pay: 26

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

Save Cancel



Wage Codes

- Wage codes define what type of reported wages the member earned.
- Wage codes are used to define summer spread, wages without service credit hours (longevity), or adjustment wages.
- Wage codes are important for service credit as well as reporting compliance.

Commonly Used Wage Codes

- 01 – Regular Wages
- 07 – Retiree Wages
- 08 – Summer Spread
- 09 – Wages without Hours

- 05 – Regular Wages Positive Adjustment
- 06 – Regular Wages Negative Adjustment

Impacts of Reporting Incorrect Wage Codes

- Incorrect service credit calculation.
- Potential impact retiree pension eligibility.
- Increased correspondence between ORS and Reporting Unit.
- Prolonged Retirement Application processing.

Reporting Negative Adjustments

- The 06 wage code is used to report a negative adjustment (hours, and/or wages) to one previously posted pay period for regular wages reported under the 01 wage code.
- Negative adjustments are generally required when a reporting error has been identified.

Reporting Negative Adjustments

In order for a negative adjustment to post:

- The same employment class code used to report the regular wages must be used to report the negative adjustment.
- The same begin and end dates used to report the regular wages must be used when reporting the negative adjustment.
- The wages reported on the negative adjustment record must be less than, or equal to, the regular wages originally reported.

Reporting Negative Adjustments Example

The Begin Date does not match the original regular wage record.

For reporting period: 02/20/2016 - 03/04/2016

The status of this member record is: **Suspended**

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.

Error Messages For Member

- ORG FIX - S - Record reported with a Negative adjustment and the amount is greater than the original amount posted for the period, or the employment class code does not match the original class code submitted for this period.

Detail 2 - Wage and Service:

02/05/2016

Begin Date: (MM/DD/YYYY) 02/05/2016

End Date: (MM/DD/YYYY) 02/19/2016

Retirement Hours: 4.00

Reported Wage Code: 06 - Regular Wages Negative Adj

Employer Reported Wages: \$ 61.60

Exception Wages: \$ 0.00

Employee Contribution: \$ 70.32

Employer Contribution: \$ 258.97

Pay Rate: 27720.00

Employment Class Code: 1620 - Secretary-Clerical-Bookkeeper

Contract Begin Date: (MM/DD/YYYY) 08/17/2015

Contract End Date: (MM/DD/YYYY) 06/27/2016

Frequency Of Pay: 26

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

Begin Date	End Date	Wages	Retirement Hours	Wage Code-Description	Posted Employee Contributions	Employment Class Code
02/06/2016	02/19/2016	696.55	54.61	01 - Regular wages	48.76	1630 - Aide
02/06/2016	02/19/2016	1066.15	78.61	01 - Regular wages	74.63	1630 - Aide
02/06/2016	02/19/2016	1066.15	78.61	01 - Regular wages	74.63	1630 - Aide
01/23/2016	02/05/2016	942.95	70.61	01 - Regular wages	66.01	1630 - Aide
01/01/2016	01/22/2016	1066.15	78.61	01 - Regular wages	74.63	1630 - Aide

Reporting of Summer Spread

Summer Spread Wages:

- Full-time employees who normally work ten months out of the year opt to spread out their pay so they continue to receive paychecks over the summer.
- Reported under the 08-Summer Spread wage code.

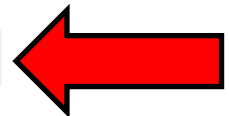


Incorrect Reporting of Summer Spread Example

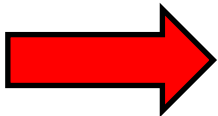
Below are examples incorrectly reported 08-Summer Spread wage codes.

Wage Record Details

Begin Date	End Date	Wages	Retirement Hours	Wage Code-Description	Posted Employee Contributions	Employment Class Code
06/11/2013	06/25/2013	26125.36	82.00	01 - Regular wages	0.00	1110 - Superintendent
06/11/2013	06/25/2013	1700.00	0.00	08 - Summer Spread Wages	0.00	1110 - Superintendent
05/26/2013	06/10/2013	6516.67	96.00	01 - Regular wages	0.00	1110 - Superintendent
05/11/2013	05/25/2013	6516.67	88.00	01 - Regular wages	0.00	1110 - Superintendent
05/11/2013	05/25/2013	2400.00	0.00	08 - Summer Spread Wages	0.00	1110 - Superintendent



01/24/2015	02/06/2015	1946.35	67.50	01 - Regular wages	182.96	1240 - Teaching
01/24/2015	02/06/2015	668.48	27.51	01 - Regular wages	62.84	1150 - Principal
01/10/2015	01/23/2015	1946.35	75.00	01 - Regular wages	182.96	1240 - Teaching
12/27/2014	01/09/2015	1946.35	7.50	01 - Regular wages	182.96	1240 - Teaching
12/27/2014	01/09/2015	100.00	0.00	08 - Summer Spread Wages	9.40	1990 - Sal - OT Other
12/13/2014	12/26/2014	1946.35	67.50	01 - Regular wages	182.96	1240 - Teaching
11/29/2014	12/12/2014	1946.35	52.50	01 - Regular wages	182.96	1240 - Teaching
11/15/2014	11/28/2014	1946.35	75.00	01 - Regular wages	182.96	1240 - Teaching



Summer Spread Resources

Chapter 4 in the Reporting Instruction Manual (RIM) goes over proper reporting of Summer Spread wages.



ORS Employment Class Codes

- Employment Class Codes define the member's position within your reporting unit.
- ORS uses the Employment Class Code information to verify data and ensure compliance with PA 300.
- Employment Class Codes are reported on the Detail 2.
- Employment Class codes are also used by CEPI for transparency reporting.

ORS Employment Class Codes

Reporting incorrect Employment Class Codes leads to:

- Incorrect audit findings
- Incorrect determinations
- Additional work on Reporting Unit and ORS Staff to adjust incorrect records
- Unnecessary Negative Adjustment Requests
- Prolonged Appeals

Incorrect Employment Class Code Example

Incorrect Employment Class Code

(-) 07/01/2015 - 06/30/2016		206754.50		6202.73		
Wage Record Details						
Begin Date	End Date	Wages	Retirement Hours	Wage Code-Description	Posted Employee Contributions	Employment Class Code
03/05/2016	03/18/2016	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
02/20/2016	03/04/2016	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
02/06/2016	02/19/2016	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
01/23/2016	02/05/2016	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
01/09/2016	01/22/2016	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
12/26/2015	01/08/2016	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
12/12/2015	12/25/2015	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
11/28/2015	12/11/2015	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
11/14/2015	11/27/2015	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
10/31/2015	11/13/2015	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
10/17/2015	10/30/2015	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
10/03/2015	10/16/2015	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
09/19/2015	10/02/2015	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
09/05/2015	09/18/2015	9210.50				
08/22/2015	09/04/2015	9210.50				
08/08/2015	08/21/2015	9210.50				
07/25/2015	08/07/2015	9210.50				
07/11/2015	07/24/2015	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
06/27/2015	07/10/2015	9210.50	75.58	01 - Regular wages	276.32	1110 - Superintendent
06/27/2015	07/10/2015	31755.00	0.00	09 - Wages Without Hours	952.65	9510 - Supplemental Employment 1

9510 - Supplemental Employment 1



Impacts of Reporting Incorrect Employment Class Codes - Example

Prior to employment class code correction:

FY:	2013	Wages:	\$232,789.00
Job Code:	1110	NSI Limit:	\$226,768.92
NSI	<input checked="" type="checkbox"/>	Excess:	\$6,020.08
Proc	<input checked="" type="checkbox"/>	Hours:	1920.1
FY:	2014	Wages:	\$239,473.00
Job Code:	1110	NSI Limit:	\$235,204.72
NSI	<input checked="" type="checkbox"/>	Excess:	\$4,268.28
Proc	<input checked="" type="checkbox"/>	Hours:	1957.54

After employment class code correction:

Fiscal Year Ending	RPU Group	Total Reported Wages	Non-Reportable Compensation	Reportable Wages not subject to Normal Salary	Wages Subject to Normal Salary	Wage Increase	Percent Increase	Maximum Percent Allowable	F.A.C. Wage	Wages not Allowable Normal Salary
2012	4	\$226,300.00	\$0.00	\$0.00	\$226,300.00	\$0.00	0.00%	5.86%	\$226,300.00	\$0.00
2013	4	\$242,789.00	\$0.00	\$0.00	\$242,789.00	\$16,489.00	7.29%	4.84%	\$237,254.73	\$5,534.27
2014	4	\$249,473.00	\$0.00	\$0.00	\$249,473.00	\$6,684.00	2.75%	3.73%	\$246,109.77	\$3,363.23

Correct Employment Class Codes

				Description		
06/13/2015	06/26/2015	293.04	16.50	01 - Regular wages	29.30	1610 - Vehicle Operation
06/13/2015	06/26/2015	911.40	62.00	01 - Regular wages	91.14	9510 - Supplemental Employment 1
05/30/2015	06/12/2015	959.04	54.00	01 - Regular wages	95.90	1610 - Vehicle Operation
05/30/2015	06/12/2015	482.79	30.00	01 - Regular wages	48.28	9510 - Supplemental Employment 1
05/16/2015	05/29/2015	1325.46	78.25	01 - Regular wages	132.55	1610 - Vehicle Operation
05/02/2015	05/15/2015	418.95	28.50	01 - Regular wages	41.90	9510 - Supplemental Employment 1
05/02/2015	05/15/2015	888.00	50.00	01 - Regular wages	88.80	1610 - Vehicle Operation
04/18/2015	05/01/2015	1284.90	77.00	01 - Regular wages	128.49	1610 - Vehicle Operation
04/04/2015	04/17/2015	1063.20	64.00	01 - Regular wages	106.32	1610 - Vehicle Operation
03/21/2015	04/03/2015	402.30	27.00	01 - Regular wages	40.22	1610 - Custodian

9510 Supplemental Employment – Utilized when an employee has more than one pay rate in the same pay period. Typically seen for Aides, Bus Drivers, etc who may have different pay rates during the same pay cycle.

Incorrect Employment Class Codes

A complete list of Employment Class Codes are located in the RIM Chapter 13.



Large Increases / Pension Spiking

- ORS conducts a wage review annually to ensure compliance with PA 300 of 1980.
- The Annual Wage Review measures increases from year to year for all employment class codes.
- Average Increases determined by ORS based on actual reported wage information.

Audit Program Overview

- Annual Wage Review - NSI
- Payroll Audit
- Administrator Contract Review
- MPSERS Under 19
- Weekly Workers Compensation
- Retiree Reported with Incorrect Class Code
- Reporting Authorization Certification
- Professional Services Leave
- Retiree Audit – Qualified Participants
- Summer Spread Audit

Questions??



Contact Information

- Office of Retirement Services
Website - www.michigan.gov/ors
Customer Service – (800) 381-5111
Employer Reporting – (517) 636-0166
Email – ORS_Web_Reporting@michigan.gov
ORS-Contract-Review@michigan.gov
Website – www.michigan.gov/psru
- Mary Staley, Audit Analyst/Payroll Audit Project Lead
staleym@michigan.gov
- Kara Gamboa, Audit Analyst
gamboak@michigan.gov